

tainly not to the extent which the progressive cost of living would render just. Some additional relief to our over-burdened tax-collecting profession might have been granted by the reduction of disbursements ; but so long as a considerable class of officials are paid by fees it is perhaps too much to expect that the tariff of disbursements will be lowered.

Ever since the Judicature Act came into force it has been a matter of difficulty to know what were the proper court fees payable on any proceeding. The promulgation of the new tariff will, at all events, relieve both the profession and the officials of the court from this source of embarrassment. There is one feature which strikes us about this part of the tariff, and that is its needless prolixity. If we remember rightly, a tariff of disbursements was framed for the judges in the year 1885, with the assistance of the taxing officers, which, in fifty items, included all that is included in the present tariff, which is spread out over about 140 items. We do not think the expansion is any benefit, but rather the reverse.

In some few items it will be found that the disbursements are reduced, but the items on which reductions have been made are, for the most part, of rare occurrence, and therefore the reduction will be little felt. Some little difference of opinion will probably arise as to the effect of the item for entering an action for trial or assessment which is fixed at \$2.00, 50 cents. The heading of the tariff states that it is inclusive of all fees expressly imposed by statute. R.S.O. (1887), c. 52, s. 148, expressly imposes a fee of \$3.00 in the High Court, and \$1.50 in the County Court, for cases entered for trial by jury. Is the new tariff intended to supersede this statutory fee ? and if so, have the judges power to abrogate the express provisions of an Act of Parliament ? Who can tell ?

As an instance of the unnecessary prolixity to which we have referred, we observe the fees for entering judgment are spread over five items, *e.g.* :

"Every interlocutory judgment, or judgment by default, 50 cents, 30 cents ;"

"additional fee by statute, 60 cents."

"Every final judgment otherwise than judgment by default, 50 cents, 50 cents ;" "additional fee by statute, 60 cents."

"Entering and docketing judgment, 50 cents."

This multiplication of items seems to us useless and somewhat confusing.

The fee for a commission to take evidence is reduced from \$1.50 to \$1.00, and the fee on a commission for taking affidavits or bail is reduced from \$2.50 to \$2.00.

On the other hand, the fees for attendance in the office of the Master in Ordinary are increased from \$1.00 to \$1.50 per hour, which will, of course, make a very considerable increase in the expense of references in his office. This increase, perhaps, may be justified on the ground that it is anomalous to have one scale of fees for the Local Masters, and another for the Master in Ordinary. The result of the increase being merely to make the fees in all the Masters' offices the same.

Some little difficulty may be experienced by some of the *ex-officio* Official Referees in knowing what to charge for attendances before them. The Regis-