

Mack v. Manning, which were not decided been until after the first part of the book had printed.

Great changes have been made in the law by the last act, most of which however are by this time so familiar to our readers that it is unnecessary to refer to them at length. The one which principally affects ratepayers, at least in cities, towns and villages, at the present time, is making *actual value* the basis of assessment. Ratepayers in counties, and townships who have been used to this do not feel the same difficulty. The perplexity which has evidently taken possession of the minds of the former class on this subject, is great, and time only can accustom persons who will not take the trouble, or who are not capable of thinking over the matter in a reasonable temper, to the change.

In connection with this we may quote the note to section 30 of the Assessment Act.

"There is nothing that men so much differ about as the value of property. It is, to a great extent, a matter of opinion. Men's opinions on such a subject are very materially affected, more so than they are perhaps aware of, by the point from which they consider it. A man who is impressed with a consideration of how much a thing is worth, will entertain a widely different opinion from him who simply looks at it as a thing to be purchased in expectation of profit whether by the employment of it or selling it again. Per Draper, C. J. in *McCuig v. The Unity Fire Insurance Company*, 9 U. C. C. P. 88. Perhaps, after all, the best standard of value is that mentioned in this section—'actual cash value,' such as the propriety would be appraised 'in payment of a just debt from a solvent debtor.' (See further notes to sec. 179.) But it is no defence to an action for taxes, that the property was excessively rated. *The Municipality of London v. The Great Western Railway Company*, 17 U. C. Q. B. 267. The only remedy in such a case is by appeal to the Court of Revision. (Ib.)"

The powers and duties of assessors, collectors and Courts of Revision are also fully treated of, and the information as to the various points arising under the assessment law especially recommends the book to all those not only connected with the administration of the law, but to all persons complaining of improper assessments, and this may be taken note of in these days of complaints innumerable.

The appendix of additional statutes adds to the practical use of the book and leaves scarcely anything unnoticed which affects the municipal laws of Ontario; whilst a well arranged index gives the key wherewith to unlock the store of knowledge contained in the preceding pages.

The price of the book, well printed on good paper and substantially bound in full law sheep is only \$4 00, and as the edition is limited we should recommend parties wishing to purchase to do so speedily.

THE CANADIAN CONVEYANCER AND HAND-BOOK OF LEGAL FORMS, WITH INTRODUCTION AND NOTES. By J. Rordans. Second Edition. Toronto: W. C. Chewett & Co., 1867. \$2.

This is a second edition of the useful little compendium issued by Mr. Rordans in 1859.

To the professional man who can provide himself with the elaborate works of Davidson and others on Conveyancing, &c., this volume might not be of much value; but to others it is found of much practical benefit, and all will find in it many forms which are not otherwise attainable without the loss of time and trouble. The size of the volume before us is more compact than the former edition, and appears to contain more information.

The Introduction gives a sketch of the laws relating to real property in the Province of Ontario, and may be read with advantage by students and others desiring elementary information on the subject.

APPOINTMENTS TO OFFICE.

CLERKS OF COUNTY COURT.

CLARENCE C. RAPELJE, Esquire, to be Clerk of the County Court, in and for the County of Norfolk, (Gazetted April 27, 1867.)

NOTARIES.

ANGUS MORRISON, Esquire, Barrister-at-law, to be a Notary Public for Upper Canada. (Gazetted April 13, 1867.)

JOSEPH ROOK, of Clarksburg, Esquire, to be a Notary Public for Upper Canada. (Gazetted April 13, 1867.)

FREDERICK HENRY STAYNER, of Toronto, Esquire, Attorney-at-law, to be a Notary Public for Upper Canada. (Gazetted April 27, 1867.)

STEPHEN FRANCIS GRIFFITHS of the Village of Oilsprings, Esquire, Attorney-at-law, to be a Notary Public for Upper Canada. (Gazetted April 27, 1867.)

WILLIAM MCKINLAY, of the Village of Thamesville, Esquire, Attorney-at-law, to be a Notary Public for Upper Canada. (Gazetted April 27, 1867.)

GEORGE MILNES MACDONNELL, of Kingston, Esquire, Barrister-at-law, to be a Notary Public for Upper Canada. (Gazetted April 27, 1867.)

CORONERS.

CHARLES SCHOMBERG ELLIOT, of Orillia, Esquire, M.D., to be an Associate Coroner for the County of Simcoe. (Gazetted April 6, 1867.)

HENRY USSHER, of Walkerton, Esquire, M.D., to be an Associate Coroner for the County of Bruce. (Gazetted April 6, 1867.)

DANIEL OLIVE, of the Village of Belmont, Esquire, M.D., to be an Associate Coroner for the County of Middlesex. (Gazetted April 6, 1867.)

J. P. KAY, of Belmore, Esquire, M.D., to be an Associate Coroner for the County of Bruce. (Gazetted April 6, 1867.)

JAMES MURPHY, of the Village of Teeswater, Esquire, M.D., to be an Associate Coroner for the County of Bruce. (Gazetted April 27, 1867.)

TO CORRESPONDENTS.

"CHARLES DURAND"—"A TOWNSHIP CLERK"—"A CLERK"
 "A BARRISTER"—under "Correspondence."