

Lordships to know their decision is in accordance with the opinions expressed by learned Judges in the Court of Appeal for Ontario and in the Supreme Court in other cases. In *Nickle v. Douglas*, 37 U.C. Q.B. 51, the exact point arose. The appellant had unsuccessfully appealed to the Court of Revision, and it was held, after an elaborate examination of the previous authorities in the English and Canadian courts, that that court had no jurisdiction to decide any question whether particular property was assessable, and also that the party was not estopped by having previously appealed to the Revision Court. In *London Mutual Insurance Co. v. City of London*, 15 Ont. Ap. Rep. 629, the decision of the County Court Judge was treated as final, because the question was within the jurisdiction of the assessor, but Hagarty, C. J., held that if the property had not been assessable, that would have shown that ab initio the assessor and the appellate tribunals had been dealing with something beyond their jurisdiction and their confirmation of the Assessors' Act would go for nothing, and Paterson, J., expressed himself to the same effect. In the *City of London v. Watt & Sons*, 22 S. C. R. 306, the Chief Justice said: "I agree with the Court of Appeal in holding that the 65th section of the Ontario Assessment Act does not make the roll as finally passed by the Court of Revision conclusive as regards questions of jurisdiction. If there is no power conferred by the statute to make the assessment it must be wholly illegal and void ab initio and confirmation by the Court of Revision cannot validate it."

Their Lordships will, therefore, humbly advise His Majesty that the order of the Court of Appeal for Ontario of the 15th May, 1903, should be reversed, and instead thereof a declaration should be made and an injunction granted as claimed by the statement of claim, and the respondents should pay the costs in both courts. The respondents will also pay the costs of this appeal.

### Book Reviews.

*Street Railroad Accident, Ltd.* By ANDREW J. NELLIS, of the Albany, N.Y. Bar. Albany, N.Y.: Matthew Bender, law publisher, 1904. 850 pages, \$6.00.

Mr. Nellis has made this branch of the law his own, being already favourably known to the profession by his recent work on the kindred subject of street surface railroads.

This book claims to be a complete treatise on the principles and rules of law applied by the courts of the United States and Canada in determining the liability of street railroads for injuries to the person and property by accident to passengers, employees and travellers on the public streets and highways.