

a mortgage upon land, or is due to him on account of the sale of land, the fee or freehold of which is vested in him," shall be exempt from taxation (Consol. Stat. U. C., p. 671, s. 9 sub. s. 15). The reason is obvious. The land is rated at its full value, and the mortgagor pays taxes upon it as if not at all mortgaged. If the mortgagee also were obliged to pay taxes the land, as regards the amount of the mortgage, would be doubly rated, and this is not intended by the Legislature.

2. There is no decision on this point. Our impression is, that a person holding such a license would be disqualified to hold a seat in the Council from which or under which he holds his license. He would, we imagine, come fully within the mischief intended to be prevented by the Act (Con. Stat. U. C., p. 546, s. 73).

REVIEW.

THE LOWER CANADA REPORTS: Editors, Messieurs LeLievre and Angers; Printer, Augustin Cote, Quebec.

Number two of these Reports is received. It contains the reports of six decided cases in the courts of Lower Canada, all of which are important. One (*The Queen v. St. Louis et al*) is important in Upper Canada. It determines that a shareholder in an incorporated company, under the circumstances mentioned, cannot commit larceny from the company nor be guilty of obtaining its money under false pretences.

THE ATLANTIC MONTHLY. Boston; Ticknor and Fields.

April number received. Since this young but rising Magazine has been placed under the control of Ticknor & Fields, the well known Boston publishers, it has continued gradually to gain in public favor. We look upon it as one of the best Magazines of the age, and without question the most able Magazine published on this continent. Unusual ability is displayed in its every department. And the reader is led from grave to gay in a manner as agreeable as instructive. The number now before us opens with an article on the Laws of Beauty, which, though not elaborate, is learned, and characterized by a display of much thought, and is evidently the result of deep reflection. The lovers of philosophy will not fail to make this article the subject of study.

THE LONDON QUARTERLY. New York; Leonard Scott & Co.

The quarterly number for January contains the following articles: 1. The Three Colonies of Australia; 2. Cotton Spinning Machines and their inventors; 3. China and the War; 4. The Roman Wall; 5. Religious Revivals; 6. Life and Works of Cowper; 7. Reform Schemes. An essay in a quarterly is become a most formidable document. It is no longer the expression of some evanescent thoughts but an elaborate and exhausting disquisition on the subject in hand. That above mentioned on cotton spinning machines is a history of cotton spinning machines and their inventors. That on the religious revivals is an attempt to deal with a difficult and extraordinary subject and one concerning which there is much diversity of opinion. The conclusion of the writer is, that the revivals are productive of good and much to be encouraged.

THE NORTH BRITISH REVIEW. New York: Leonard, S: & Co.

The quarterly number of this able but erratic review, as usual, abounds with much to interest—much to gainsay—much to doubt—and much to think about. In it there is a very singular contribution headed the Silence of Scripture, wherein the writer comments with much emphasis about the

silence of Scripture on many points of interest but not of vital importance to the Christian, such as the personal appearance of Christ, history of the Virgin Mary, &c. The writer argues that from the silence of Scripture on these and similar points all must feel that the Christian Churches have a larger charter of freedom than in our local and ecclesiastical differences we imagine, and promises at no very distant day to return to his subject. An article on "Form and Colour" we recommend both to the philosopher and the artist. The followers of Wesley will find in "Wesleyan Methodism" much useful information.

THE ECLECTIC MAGAZINE, APRIL, 1860. New York: W. H. Bidwell.

Whenever we receive a number of this welcome magazine, we at once turn to the embellishments. In the number for April we have a good likeness of the late Lord Macaulay, and a most striking likeness of Longfellow the poet. The embellishments are a most attractive feature. For works of art they cannot be surpassed, and the Editor usually manages to make most acceptable selections. The letter press is, as usual, varied and interesting.

GODEY'S LADY'S BOOK, APRIL, 1860. Louis A. Godey, Philadelphia.

The engravings in "Godey" have not only the merit of being beautiful, but instructive. The "Lady's Book" is a universal favourite with ladies, and so well it may be. For thirty years its Editors have labored to make it worthy of their patronage, and in this they have succeeded in a marked degree. And notwithstanding its great success, no exertion is spared to secure a continuance of that public support which has been so honestly acquired. Terms, for one copy, \$3 per annum.

THE UNITED STATES INSURANCE GAZETTE. Edited and published by G. E. Currie.

The number for March is received, and is the first received for several months. We are always glad to see the Insurance Gazette. It is a most industrious compilation of facts and statistics bearing on a topic about which not only underwriters but law reformers and legislators are much concerned.

APPOINTMENTS TO OFFICE, &c.

RECORDER.

WILLIAM HORTON, of the City of London, Esquire, Barrister-at-law, to be Recorder of the City of London.—(Gazetted 17th March, 1860)

CORONERS.

HENRY GOODMAN, to be an Associate Coroner for the County Lincoln.—(Gazetted 3rd March, 1860.)

ALFRED WYATT, to be an Associate Coroner for the County of Ontario.—(Gazetted 3rd March, 1860.)

NOTARIES PUBLIC.

JAMES HANVEY, of St. Thomas, Barrister-at-law, to be a Notary Public for Upper Canada.—(Gazetted 3rd March, 1860.)

ALEXANDER SHAW, of Kingston, Attorney-at-law, to be a Notary Public for Upper Canada.—(Gazetted 17th March, 1860)

GEORGE DOUGLAS FERGUSON, of Fergus, to be a Notary Public for Upper Canada.—(Gazetted 24th March, 1860)

TO CORRESPONDENTS.

A DIVISION COURT CLERK—ANOTHER LAW STUDENT—AN OLD BARRISTER—PAUL BUNY—MARCUS GINSY—ANOTHER LAW STUDENT—Under "Division Courts."
TOWNSHIP CLERK OF RAINHAM.—W.—ROWLY KILBORN—Under "General Correspondence."

The communication of our correspondent "Subscriber" is not such a communication as we are usually disposed to answer. It is not of sufficient general importance and it besides too long for insertion, and looks too much as if addressed to us to save a fee to counsel. For the satisfaction of our correspondent we may however state that, so far as we have formed any opinion on the case stated, it is against C's right to relief in Equity. He could not go into Equity with clean hands. What was assigned was not an endorsed note but a joint judgment—Ebs. L. J.