

MOFFATT v. BEARDMORE—BRITTON, J.—NOV. 27.

Contract—Conveyance of Land—Oral Agreement to Account for Proceeds of Land when Sold—Failure to Prove—Absence of Fraud—Account—Statute of Frauds—Limitations Act.—The plaintiff, being the owner of certain lands, and being in debt to the defendants Beardmore & Co., conveyed these lands to them. He alleged that the lands were to be managed and sold, and the proceeds to be applied in payment of the debt owed by him, and upon such payment being made the balance of the proceeds were to be paid to him. The plaintiff claimed an accounting. The action was tried without a jury at Toronto. In a written judgment, the learned Judge said that no such bargain as was alleged had been proved. There was no fraud on the part of the defendants or any of them. In the absence of fraud, and in the absence of any such express or implied agreement, the Statute of Frauds and the Statute of Limitations barred the way to opening up the transactions of which the plaintiff complained. There was no evidence that the defendants possessed any knowledge of any facts unknown to the plaintiff. The action should be dismissed as against all the defendants, but, in the circumstances, without costs. R. H. Holmes, for the plaintiff. H. D. Gamble, K.C., for the defendants the Royal Trust Company. T. S. Elmore, for the other defendants.

 COUNTY COURT OF THE COUNTY OF ONTARIO.

MCGILLIVRAY, Co.C.J.

NOVEMBER 27TH, 1916.

CITY OF TORONTO v. MORSON.

Assessment and Taxes—Income Tax—Exemption—Salaries of Federal Officers—Action for Taxes Amounting to Less than \$200—Costs—Scale of—Assessment Act, R.S.O. 1914 ch. 195, sec. 95. (2).

This action came before a Divisional Court of the Appellate Division upon a reference by the Judge of the County Court, and was remitted to the County Court for determination on the 9th June, 1916. See 37 O.L.R. 369 and 10 O.W.N. 322.

The action was then tried in the County Court without a jury.

S. W. Graham, for the plaintiffs.

Robert A. Reid, for the defendant.