

contract for the building of the bridge. It had no seal and was not signed by any officer of the municipality.

Held, reversing the judgment of the Court of Queen's Bench, Manitoba (6 Man. L.R. 88), RITCHIE, C.J., and STRONG, J., dissenting, that the work having been executed and the corporation having accepted it and enjoyed the benefit of it, they could not now be permitted to raise the defence that there was no liability on them because there was no contract under seal.

Appeal allowed with costs.

Tupper, Q.C., for appellant.

Oster, Q.C., and *Martin*, Attorney-General of Manitoba, for respondent.

MUNICIPALITY OF MORRIS v. THE LONDON
& CANADIAN LOAN CO.

Appeal—Final judgment—Practice—Specially indorsed writ—Summary judgment on.

In an action against a municipality to recover the amount of certain debentures, the writ of summons was specially indorsed, and, defendants having appeared, a summons was taken out according to the practice in the Court of Queen's Bench in such cases, calling upon said defendants to show cause, at a day named, why judgment should not be signed against them summarily. On the return of the summons the judge before whom it was returnable, after hearing the parties, ordered that plaintiffs should be at liberty to enter judgment in the action for the amount indorsed on the writ. This order was affirmed on appeal to the full court, and a further appeal was sought by the defendants to the Supreme Court of Canada.

Held, that the judgment sought to be appealed from was not a final judgment within the meaning of the Supreme Court Act, and no appeal therefrom would lie.

Appeal quashed with costs.

Chrysler, Q.C., for motion.

Hogg, Q.C., and *Crawford*, *contra*

RURAL MUNICIPALITY OF CORNWALLIS v.
CANADIAN PACIFIC RY. CO.

Taxation—Exemption from—Lands sold or occupied—Crown Lands—Locus.

By the charter of the Canadian Pacific Railway Co. the lands of the company in the North-West territories, until sold or occupied, are

exempt from Dominion, Provincial, or Municipal taxation for twenty years after the grant thereof from the Crown.

Held, affirming the judgment of the Court of Queen's Bench, Manitoba.

1. That an agreement to sell any of said lands which has not yet been completed and of which no conveyance has been executed, does not take away the exemption, to effect which the land must be actually sold.

2. The exemption attaches to land allotted to the company before, as well as after, the patent is issued by the Crown.

3. Lands situated in the North-West Territories do not lose the exemption by being afterwards incorporated within the boundaries of the Province of Manitoba on an extension thereof.

Appeal dismissed with costs.

Robinson, Q.C., and *Crawford*, for the appellants.

S. H. Blake, Q.C., for the respondents.

SUPREME COURT OF JUDICATURE
FOR ONTARIO.

COURT OF APPEAL.

[Jan. 8.]

MCGUGAN v. MCGUGAN.

Costs—Order for taxation—Party liable to pay—Application by ratepayer for taxation of bill paid by School Board.

An individual ratepayer of a school section is not, merely by reason of his having to contribute as a ratepayer, entitled to obtain an order for taxation of a bill of costs delivered to and paid by the Board of Public School Trustees either under R.S.O. 1887, c. 147, ss. 32 & 42, or under Con. Rule 1229.

Glen and Crowthers for appellants.

J. A. Robinson for respondent.

WESTERN ASSURANCE CO. v. ONTARIO
COAL CO.

General average—Salvage—Cargo left in peril for benefit of vessel—Expense of subsequent efforts to save both vessel and cargo.

A vessel, loaded with coal, stranded. The owners of the cargo desired to take the coal out, which could have been done at small expense, but the underwriters of the ship refused to permit this, as it would much in-