

payable by the companies in question and the separate school board claimed a portion of such taxes. On a special case, directed on the application of the municipal corporation, questions were submitted for decision, as follows:—(a) Had the Saskatchewan Legislature jurisdiction to enact section 93a of the School Assessment Act''; (b) If question (a) be answered in the negative, has the defendant (the separate school board), the right it claims to a portion of the said taxes; (c) If question (a) be answered in the affirmative, has the defendant the right it claims to a portion of the said taxes?

*Per DAVIES and DUFF, JJ.*, (expressing no opinion as to the constitutionality of the legislation), that the effect of the enactments in question was not to give the separate school board any portion of the taxes claimed by it. The Chief Justice and Anglin, J., *contra*.

*Per IDINGTON, J.*:—The enactment of section 93a was ultra vires of the Legislature of Saskatchewan. The Chief Justice and Anglin, J., *contra*.

*Per FITZPATRICK, C.J.*, and *ANGLIN, J.*:—The Legislature of Saskatchewan had jurisdiction to enact section 93a of the School Assessment Act, and the taxes payable by the companies in question should be apportioned between the public and the separate school boards in shares corresponding with the total assessed value of assessable property assessed to persons other than incorporated companies for public school purposes and the total assessed value of property assessed to persons other than incorporated companies for separate school purposes respectively.

Judgment appealed from, reversed, the Chief Justice and Anglin, J., dissenting.

Appeal allowed with costs.

*Nesbitt, K.C.*, and *Chris. C. Robinson*, for the appellant. *H. Y. Macdonald, K.C.*, for the respondent.

## War Notes.

### LAWYERS AT THE FRONT.

We join in the loud acclaim of praise and admiration that has in all parts of the world greeted the news of the heroic devotion of the Canadian troops in the recent fighting at Neuve Chapelle and Ypres. But we in Canada, seeking as we do to emulate the highest ideals of British valour, do not care to make