

payment from his universal legatees. The Court of King's Bench having reversed the judgment of the Superior Court in her favour she sought to appeal to the Supreme Court of Canada.

Held, that as she was only entitled to one year's alimony when the suit was commenced the appeal would not lie notwithstanding the fact that if she had succeeded in the King's Bench she could have executed the judgment for more than \$3,000. The amount demanded establishes the right to appeal and if that is less than \$2,000 it will not lie though more than \$2,000 may be recovered.

Held, also, that future rights were not bound by the judgment appealed from by reason of its effect on her right to further payment of the alimentary allowance. Appeal quashed with costs.

Laflaur, K. C., for motion to quash. *Hibbard*, contra.

Que.] CITY OF MONTREAL *v.* LAND & LOAN CO. [Dec. 9, 1903.

Appeal—Amount in dispute—Assessment—Title to land.

In proceedings by the City of Montreal to collect the amount assessed on defendant's land an opposition to the seizure alleging that the claim was prescribed was maintained and the city sought to appeal to the Supreme Court.

Held, that there was nothing in controversy between the parties but the amount assessed on defendants' land and that being less than \$2,000 the Court had no jurisdiction to entertain the appeal. Appeal quashed with costs.

Elliott, for motion to quash. *Atwater*, K. C., contra.

Province of Ontario.

COURT OF APPEAL.

Full Court] CANADIAN OIL FIELDS *v.* TOWN OF ENNISKILLEN. [Jan. 25.

Assessment Act—Piping—Scrap iron—Land of companies.

Held, that the provisions of section 18 of the Assessment Act as amended by 2 Edw. VII, c. 31, s. 1, relating to the assessment of the land of certain companies, only applies to companies of the specific description therein mentioned, and therefor do not apply to such a company as the Canadian Oil Fields Limited, carrying on the business of procuring and transmitting crude petroleum.

Shepley, K. C. for Company. *Hellmuth*, K. C. for Township.