

identified or ear-marked in any way, it could not be considered proved that the defendants had not 160 shares applicable to the plaintiff's loan on the date in question.—*Carnegie v. Federal Bank of Canada*, 75.

*Subscription in stock before incorporation of company—R. S. O. ch. 150—Non-liability for calls.—See CORPORATIONS, 3.*

### SHARES.

*Laches—Delay in consummating transfer of shares on books of company—Contributory—45 Vic. c. 23, D.]—See CORPORATIONS, 1.*

*Evidence of being a shareholder—Absence of formal acceptance—Admission of ownership.—See CORPORATIONS, 2.*

### TAVERNS AND SHOPS.

*Brewers—License.]—The defendant, a brewer licensed to manufacture ale, &c., at Palmerston, under a Dominion license, had a cellar or vault at Brantford, where he stored such ale, &c., and sold it in quantities not less than allowed to be sold by wholesale. Held, that the sale was authorized under the Dominion license, and that a Provincial license was not required. *Regina v. Young* 476.*

### TAX SALE.

*Tax-sale—Lands granted by Crown by mistake—Surrender—Possession—Statute of Limitations—Equity as against Crown.]—In 1808 an order in council was passed for a grant of*

land to W., the daughter of a U. E. Loyalist. In 1818 certain land was located thereunder, and a patent issued therefor. In 1819 W. petitioned the Governor-in-Council, stating that this was by mistake, and without any authority from her; and in 1820 an order in council was passed allowing her to surrender the land, and to locate other land in lieu thereof. In 1820, before the surrender, the surveyor-general furnished the treasurer with a list of lands in this district, specifying this lot as deeded to W. The land was thereupon assessed, and in 1831, having been returned by the treasurer to the sheriff as in arrear for the taxes for the years 1820-9, and liable for sale, it was in that year sold to S., and a tax-deed given in 1832. In 1839 S. conveyed to N., who in 1840 conveyed to G., through whom the plaintiff claimed. In 1839 N. petitioned the Governor-in-Council, stating that he was the assignee of the tax-purchaser: that he had discovered that the surveyor-general's return was an error, the land having been surrendered, but that under the circumstances the tax-sale was regular, and that it should be confirmed, and a patent issued to him. In 1840 an order in council was passed, stating that if N.'s tax-title was valid he did not require a patent, but if not, the Government had no power to make a free grant of the land. In 1868 the Crown granted the land to H., who conveyed to the defendant

*Held*, that as under 59 Geo. III. ch. 7 and 6 Geo. IV. ch. 7, only lands granted by the Crown were to be liable to assessment and sale, and as, under the circumstances, the lands never passed out of the Crown and vested in W.—the formal surrender being taken rather as a precaution—