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DECISIONS IN COMMERCIAL LAW.

LEVI SCOTT v. DAVID ARMSTRONG.—The Supreme Court of the United States decided that title to the assets of a National Bank is transferred to its receiver by the closing of the bank by the order of the bank examiner, the appointment of a receiver and a decree of the Court dissolving it. A deposit in a National Bank becomes due for the purpose of suit upon the closing of the bank, and no demand is necessary. A receiver takes the assets of an insolvent bank as a mere trustee for creditors, and in the absence of statute to the contrary, subject to all claims and defences that might have been interposed as against the insolvent corporation. Where mutual obligations have grown out of the same transaction, insolvency on the one hand justifies the set off of the debt due upon the other. Where a National Bank becomes insolvent, and its assets pass into the hands of a receiver appointed by the Comptroller of the Currency, a debtor of the bank can set off against his indebtedness the amount of a claim he holds against the bank, if the debt due from the bank was payable at the time of its suspension, but that due to it was payable at a time subsequent thereto.

THE CITY OF CHICAGO v. THE ILLINOIS CENTRAL RAILROAD COMPANY.—The ownership of, and dominion and sovereignty over lands covered by tide waters, and the fresh waters of the great lakes within the limits of the several States, belong to the respective States within which they are found, with the consequent right to use or dispose of any portion thereof, when that can be done without impairment of the interest of the public in the waters, subject to the right of Congress to control their navigation for the regulation of commerce, says the Supreme Court of the United States. The construction of a pier, or the extension of any land into navigable waters for a railroad or other purposes, by one not the owner of lands on the shore, does not give the builder of such pier or extension, whether an individual or corporation, any

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riparian rights. The riparian proprietor is entitled to access to the navigable part of the water on the front of which lies his land, and for that purpose to make a landing, wharf, or pier for his own use or for the use of the public; such right terminates at the point of navigability. The bed of soil of navigable waters is held by the people of the State in their character as sovereign in trust for public uses for which they are adapted. There can be no irrevocable contract in a conveyance of property by grantor in disregard of a public trust, under which he is bound to hold and manage it. The fact that the land, which the city of Chicago had a right to fill in and appropriate by virtue of its ownership of the grounds in front of the lake, had been filled in by the Illinois Central Railroad Company in the construction of the tracks for its railroad and for the breakwater on the shore west of it, did not deprive the city of its riparian rights. The city of Chicago, as riparian owner on the grounds on its east or lake front, between the north line of Randolph street and the north line of block twenty-three produced to Lake Michigan, and by its charter, has power to construct and keep in repair on such lake front, public landing-places, wharves, docks, and levees, subject to the authority of the State to prescribe the lines beyond which such structures may not be extended into navigable waters of the harbour, and to such supervision and control as the United States may rightfully exercise.

IN RE MUNICIPALITY OF SOUTH NORFOLK v. WARREN.—This was an application by a defendant in an action brought against him in a county court by a rural municipality, to prohibit further proceedings in the action. The claim was for taxes on a half section of land for the years 1888, 1889, 1890 and 1891, and interest. The defendant entered a dispute note, whereby he denied liability, on the ground that he was not the owner of the land in question before the year 1891, and that previously to 16th October, 1890, the land was Crown land, the property of the Dominion of Canada, and exempt from taxation, the land on the last mentioned date having been pur-

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chased from the Crown by Duncan McArthur. The defendant also disputed the jurisdiction of the County Court to try the action so far as it related to taxes accrued before the year 1891, on the ground that the title to the land was in question. He paid into Court the amount claimed for taxes for 1891. The action came on for trial on 10th June, 1892, and counsel for the defendant objected at the outset to the jurisdiction of the Court. The judge of the County Court, however, proceeded with the trial. For the plaintiffs the assessment and collection rolls for the various years were produced and put in evidence. In the assessment rolls the defendant was assessed as owner of the land mentioned; and in the collection rolls his name appeared in columns headed "owner or tenant," but without anything to distinguish in which capacity he was assessed. The defendant stated he took up the land in 1882 as a homestead and pre-emption; he paid the taxes from 1882 to 1887; his entry was cancelled in 1890; that the Government allowed him to nominate a purchaser; he nominated McArthur; and letters patent were issued to him on 31st October, 1890; and that he had repaid McArthur, and was then, at the time of the trial, the owner of the land. It was contended on behalf of the plaintiffs that the assessment rolls were conclusive evidence of the defendant's liability for assessment in respect of the land; while for the defendant it was argued that until the issue of the letters patent granting the lands, they were not assessable, and that the inquiry as to the fact involved the trial of the question of title. The County Court Judge held, that the assessment rolls were not conclusive upon the question of exemption, but that lands of the Crown held under homestead or pre-emption entry were assessable as against the person so holding; that the mode of describing the defendant in the assessment roll, whether as owner or otherwise, was immaterial to his liability; and that, as the defendant admitted his homestead and pre-emption entry, no question of title was in dispute. Held, by Killam, J., of Manitoba, that the County Court Judge was right in so holding upon all these points.