

bers of the bar.' Neither do the statements that 'until a comparatively recent date green bags were generally carried in Westminster Hall and in provincial Courts by the great body of legal practitioners, and that some years have elapsed since green bags altogether disappeared from our Courts of law' help, as no one suggests that green bags did not appear in Courts of law. Five and twenty years ago a discussion of the subject of green bags was begun in *Notes and Queries*, and it has not yet ended. On February 23, 1861 (2nd S. xi), appeared the following query:—

The 'Green Bag.'—What were the contents of the article known as the green bag? Did it contain the papers of the 'delicate investigation' on the conduct of the Princess of Wales in 1806, or the seditious papers presented by Lord Sidmouth to Parliament in 1817 (see Haydn's 'Dictionary of Dates', or those on Queen Caroline's trial, or were these severally in green bags, and the term applied equally to each series of papers? (2) Is a green bag the usual cover of documents sent from the offices of Ministers of State to Parliament as distinguished from the blue bag of the law? (3) Or has the term 'green bag' a conventional meaning as applied to investigations of a delicate, or may I say indelicate, nature, such as the Spaniard calls *poco verde*? VERDANT GREEN.

Twenty years afterwards Mr. Gibbs Rigaud, writing from Oxford, replied as follows (6th S. iv., July 23, 1881):—

The green bag did not contain the accusations of 1806. These were published in the *Book* of 1813. The green bags (for there were two) contained all the evidence that had been obtained by the Milan Commission with regard to the Prince's conduct with one Bartholomeo Bergami. The king sent messages to both Houses. Lord Liverpool delivered the one to the Lords, the Lord Castlereagh that to the Commons, and each at the same time laid on the table a green bag containing papers for their consideration. It is not generally known that there were duplicate bags, and that the one in the Commons was never opened. For anything I know to the contrary, the green bag sent to the faithful Commons may still lie sealed and unexamined in the archives of Westminster.

The statement made on March 9 last that 'attorneys in former times carried green bags, not as part of their professional fitting, but as holding deeds, records, and documents of a more or less official character, was based on the result of this correspondence from a source to which we look on this side the Atlantic for original research on antiquarian matters.'

SUPREME COURT OF CANADA.

OTTAWA, March, 1889.

Quebec.]

LES ECCLÉSIASTIQUES DU SEMINAIRE DE ST. SULPICE V. THE CITY OF MONTREAL.

Municipal taxes—Special assessments—Exemption—41 Vic. (Q.) c. 6, s. 26—Educational Institution—Tax.

By 41 Vic. c. 6, sec. 26, all educational houses or establishments, which do not receive any subvention from the Corporation or Municipality in which they are situated, are exempt from municipal and school assessments, "whatever may be the Act in virtue of which such assessments are imposed and notwithstanding all dispositions to the contrary."

Held, reversing the judgment of the Court of Queen's Bench (Appeal side), Montreal, (M. L. R., 4 Q. B. 1), that the exemption from municipal taxes enjoyed by educational establishments under said 41 Vic. c. 6, sec. 26, extends to taxes imposed for special purposes, e.g., the construction of a drain in front of their property. (Sir W. J. Ritchie, C. J., dissenting.)

Per STRONG, J. Every contribution to a public purpose imposed by superior authority is a "tax" and nothing less.

Appeal allowed with costs.

Geoffrion, Q. C., for appellants.

Ethier, for respondents.

Quebec.]

DUBUC V. KIDSTON et al.

Hypothecary action—Judgment in—Art. 2075

C. C.—Service of judgment—Art. 476 C. C. P.

& Cons. Stat. L. C. Ch. 49, sec. 15—Waiver.

By a judgment *en déclaration d'hypothèque* certain property in the possession and ownership of respondents was declared hypothecated in favour of the appellant in the sum of \$5,200, and interest and costs; they were condemned to surrender the same in order that it might be judicially sold to satisfy the judgment, unless they chose rather and preferred to pay to appellant the amount of the judgment. By the judgment it was also decreed that the option should be made within 40 days of the service to be made upon them of the judgment, and in default of their so