

of money for its support and maintenance and that such gift had been accepted and the required expenditures approved of by the ratepayers, defendant was authorized to include in its estimates of expenditure extending over several years the amount required for the purchase of the site for the building, and also, for all time, the sum of \$1,500 annually for its support. Plaintiffs were employed to prepare plans and specifications for the building and did so, but the project was abandoned and plaintiffs claimed payment of the sum of three per cent. on the estimated cost of the building as compensation for the work done by them.

Held, TOWNSHEND, C.J., dissenting, 1. While there was no specific declaration in the enacting part of the statute that defendant was empowered to erect the building, looking at the whole act, such power must be considered to be impliedly given and concluded defendant's liability to plaintiffs for the work done by them.

2. The plaintiffs, on the evidence, were entitled to recover the full amount of the percentage as claimed, and that the judgment in their favour below for a smaller amount must be varied by being increased to the full amount, and defendant's appeal dismissed with costs.

O'Connor and F. McDonald, in support of appeal. *Covert*, K.C., contra.

Province of Manitoba.

COURT OF APPEAL.

Full Court.] ROYCE F. MACDONALD. [Nov. 29, 1909.

Limitation of actions—Real Property Limitation Act, R.S.M. 1902, c. 100, s. 17, 24—Sale of land for taxes—Right of municipality to sell after ten years.

Appeal from decision of MACDONALD, J., 45 C.L.J. 530, allowed with costs, the court holding—

Held, 1. Statutes of Limitation apply to municipal and other corporations as well as to persons. *Hornsey Local Board v. Monarch, etc., Society*, 24 Q.B.D. 1, and *Wood on Limitations*, 118, followed.

2. Sec. 24 of the Real Property Limitation Act, R.S.M. 1902, c. 100, applies to proceedings taken by a municipality to sell