

*Municipal Act*, 1886, ss. 638 &  
668 . . . . . 458  
See TAX SALE, 4.

*Municipal Act*, 1886, s. 656 . . 28  
See TAX SALE, 2.

*Municipal Act*, 1886, ss. 675  
& 676 . . . . . 468  
See TAX SALE, 5.

*Municipal Act*, 51 Vic. c. 27,  
s. 39 (M. 1888) . . . . . 473  
See TAX SALE, 6.

*Municipality of Morris—Act  
respecting* — 46 & 47 Vic.  
c. 70 . . . . . 131  
See MOTION FOR JUDGMENT.

*Public Schools Act*, 53 Vic.  
c. 38 (M. 1890) . . . . . 273  
See CONSTITUTIONAL LAW, 1.

*Queen's Bench Act*, 1885, s. 19,  
ss. 1 & 2 . . . . . 199  
See VERDICT.

*Queen's Bench Act*, 1885, s. 34. 454  
See FOREIGN JUDGMENT.

*Queen's Bench Act*, 1885, s. 34. 128  
See MOTION FOR JUDGMENT.

*Railway Act of 1881*, s. 31 . . 165  
See ARBITRATION AND AWARD, 1.

*Real Property Act*, 1889, s. 57 . 28  
See TAX SALE, 2.

*Real Property Act*, 1889, s. 118. 172  
See REAL PROPERTY ACT, 2.

*Real Property Act*, 1889, s. 130: 398  
See REAL PROPERTY ACT, 4.

*Real Property Act*, 1889, s.  
130, s-s. 8 . . . . . 250  
See REAL PROPERTY ACT, 3.

*Statute of Frauds*, s. 4 . . . . 73  
See FRAUDS, STATUTE OF.

*Summary Convictions Act*, s. 84. 43  
See LIQUOR LICENSE ACT, 1.

*Winding-Up Act*, R. S. C., c.  
129, s. 5; 52 Vic. c. 32  
(D. 1889) . . . . . 255  
See COMPANY, 1.

*Winnipeg & H. B. R'y. Co.  
Act*, 43 Vic. c. 59, s. 13,  
(D); 47 Vic. c. 70, s. 3,  
(D); 49 Vic. c. 73, s. 5,  
(D) . . . . . 95  
See RAILWAYS, & C., 1.

#### TAX SALE.

1. *Sale of land for taxes—Construction of C. P. R. contract — Voluntary payment.*—The Canadian Pacific Railway Company by its contract with the Crown was entitled to a grant of certain lands upon completion of certain portions of the railroad, and these lands were exempted from taxation for 20 years from the grant thereof from the Crown, unless sooner sold or occupied. This contract was ratified by statute. After the making of said contract, but before the patent for the lands had been issued, the defendant municipality, within which the lands in question lay, assumed to tax certain parcels of the said lands, and afterwards sold them for taxes. The judge at the trial found that the Railway Company had performed its part of the contract, entitling it to a grant