

also approved of the expenditure of \$7,500 for the purchase of a site for said building. Then follows s. 1, which authorizes the town to include in the estimates of the amount required for the general purposes of the town, the amount required for the site, and in the annual estimates \$1,500 for the support and maintenance of the library, but no power is conferred to assess or include in the general assessment any amount for the construction of the buildings, for the obvious reason that the funds for this purpose were to be donated by Mr. Carnegie.

In this case the library committee of the town called for tenders to construct the building according to plans and estimates furnished by the plaintiff, which were adopted and accepted, but it was afterwards decided not to proceed with the building, and plaintiff now seeks to recover the value of his plans, estimated at three per cent. on cost of building. The learned trial Judge reduced the amount of the claim from \$426.32 to \$250, for which he gave judgment. It would seem to be very clear that if the city is liable for this claim, it would also have been liable for the whole cost of the building had it been proceeded with, and yet there is not a word in the statute enabling the city to include in its assessment any such item.

The powers of a municipal corporation are, as I understand it, limited to the purposes for which taxes may be levied under the law creating them, or to those objects when there is special statutory authority for the imposition of taxes.

It is said in Vol. 20 Eng. & Am. Encyc., p. 1171:—

“The power of a municipal corporation to contract an indebtedness, when there is no special fund for the payment of the obligation, is impliedly limited by the purposes for which taxes may be levied.”

Again, at p. 1158:—

“It may probably be stated as a general rule in the present connection that the law will never imply a contract where none could have been expressly entered into.”

It is said that reading the special Act, c. 169, Acts 1903, with chapter 71 R. S. s. 132, s.-s. (p), there is power to include the amount sued for in the general assessment. Sub-section (p) is as follows: “All other expenditures incurred in the due execution of the powers and duties by law vested in, or imposed on the town, its mayor, council and officers.”