prothonotary of the court, and in his notice of presentation of the petition and deposit of security he stated that he had given security to the amount of one thousand dollars for each respondent, "in all two thousand dollars duly deposited with the prothonotary, as required by statute." The receipt was signed by W. A. Weeks, the deputy-prothonotary appointed by the judges, and acknowledges the receipt of \$2,000, without stating that \$1,000 was deposited as security for each respondent. The petition was served personally on the respondents at Ottawa.

Held (1), that personal service of an election petition at Ottawa without an order of the court is a good service under s. 10 of the Controverted Elections Act.

- (2) That there being at the time of the presentation of the petition security for the amount of \$1,000 for the costs, etc., for each respondent, the security given was sufficient. S. 8 and s. 9, s-s. "e," c. 9, R.S.C.
- (3) That the payment of the money to the deputy prothonotary of the court at Charlottetown was a valid payment; s. 9, s-s. (g), c. 9, R.S.C.

Appeal dismissed with costs. *Peters*, Q.C., for appellants. *N. A. Morson* for respondent.

CONTROVERTED ELECTIONS FOR THE ELECTORAL DISTRICTS OF:

PRINCE COUNTY, P.E.I. (PERRY AND YEO v. CAMERON);

SHELBURNE, N.S. (WHITE v. GREENWOOD); ANNAPOLIS, N.S. (MILLS v. RAY);

LUNENBURG, N.S. (KAULBACH v. EISEN-HAUER);

Antigonish, N.S. (Thompson v. Mac-Gillivray);

PICTOU, N.S. (TUPPER v. McColl); AND INVERNESS, N.S. (McDonald v. CAMERON).

Election petitions—Preliminary objections— Service of petition—Security—R.S.C., c. 9, s. 10, and s. 9 (e) and (g).

In all these cases the appeals were from the decisions of the courts below, dismissing preliminary objections to the election petitions presented against the appellants. The questions raised on these appeals were: (1) Whether a personal service on the respondent at Ottawa with or without an order of the court at Halifax, or at his domicile, is a good service. (2) Whether the payment of the security required by s. 9 (e) into the hands of a person who was discharging the duties of and acting for the prothonotary at Halifax, and a receipt signed by said persons in the prothonotary's name, s. 9 (g), were valid. The court, following the conclusion arrived at in the King's County (N.B.) and Queen's County (P.E.I.) election cases, held that the service and payment of security were valid and a substantial compliance with the requirements of the statute.

Appeals dismissed with costs.

McCarthy, Q.C., and J. A Ritchie, for appellants.

G. T. Congdon for respondents.

Manitoba.]

[June 22.

Lynch v. Northwest Canada Land Co.

Municipality of South Dufferin v.

Morden.

GIBBINS v. BARBER.

Constitutional law-B.N.A. Act, s. 91—Interest—Legislative authority over—Municipal act—Taxation—Additional rate for non-payment.

The Municipal Act of Manitoba (1886), s. 626, as amended by 49 Vict., c. 52, provides that "in cities and towns all parties paying taxes to the treasurer or collector before the first day of December, and in rural municipalities before the 31st day of December, in the year they are levied, shall be entitled to a reduction of ten per cent. on the same; and all taxes remaining due and unpaid on the 1st or 31st day of December (as the case may be) shall be payable at par until the 1st day of March following, at which time a list of all the taxes remaining unpaid and due shall be prepared by the treasurer or collector (as the case may be), and the sum of ten per cent. on the original amount shall be added on all taxes then remaining unpaid."

Held, reversing the judgment of the court below, GWYNNE, J., dissenting, that the addition of ten per cent. on taxes unpaid on March 1st is only an additional rate or tax imposed as a penalty for default, and is not "interest" within the meaning of s. 91 of the B.N.A. Act, which