

The Legal News.

VOL. X. MAY 28, 1887. No. 22.

The work of the late Mr. Justice Ramsay, to which reference has already been made, and of which we have received some advance pages from the publisher Mr. Periard, differs from an ordinary index of decisions in that it embodies definitions of civil and criminal law as well as a synopsis of points held. In some cases the definition is not accompanied by any reference to a decision. These notes, which may be assumed to embody the result of a study of the subject, will be found valuable and interesting owing to the high reputation of the learned author, but they detract to some extent from the methodical arrangement of an Index of Decisions. The profession will look eagerly for the appearance of a work to which no small portion of time was devoted, and notwithstanding some defects which would have been remedied if the lamented judge had lived to see it pass through the press, there can be no doubt that it will take a high place in our local jurisprudence.

The resignation by Mr. Gladstone of his seat on his becoming Commissioner of the Ionian Isles, remarks the *Law Journal*, is no precedent in the case of Colonel King-Harman. In that character Mr. Gladstone was 'a governor of plantations' within the meaning of 6 Anne, c. 41, and therefore disqualified to sit in Parliament, notwithstanding that no profit was attached to the office. Mr. Gladstone might have supplied a better precedent from his own experience of 1873, when, on adding the office of Chancellor of the Exchequer to that of First Lord of the Treasury without salary he declined to resign his seat. The legality of this course could not be questioned in Parliament because of the dissolution, but the better opinion was that the seat was vacated; and in 1881, when Mr. Herbert Gladstone was appointed a Lord of the Treasury without salary, he resigned his seat. The difference,

however, between these last two cases and the case of Colonel King-Harman's appointment is that the former were cases of the acceptance without salary of an office which by usage was an office of profit under the crown, whereas, when a new office is created without salary, it is not an office of profit at all. If it were, Colonel King-Harman would not only have to resign his seat, but could not be re-elected without an Act of Parliament. The statute 41 Geo. III. c. 52, applying to offices under the Lord Lieutenant, puts them practically in the same position as offices under the Crown provided for by the statute of Anne. These statutes, however, do not apply, and there is no other reason why the new Under-Secretary should not sit in the House. By a statute passed in 1858 (21 & 22 Vict. c. 108, s. 4) it was provided that not more than four principal secretaries and four under-secretaries shall sit in the House of Commons. Colonel King-Harman will make the fourth Under-Secretary in that House, as the Secretary to the Board of Trade is not an Under-Secretary of State.

CIRCUIT COURT.

LACHUTE, (Co. of Argenteuil,) May 18, 1887.

Before WÜRTELE, J.

LACHUTE TOWN CORPORATION v. McCONNELL.

Tax imposed by Municipal By-Law—How enforced.

Held:—*That the payment of a tax imposed by a municipal by-law cannot be enforced by fine or imprisonment.*

PER CURIAM.—The Charter or Special Act of Incorporation of the Town of Lachute (48 Vict., ch. 72) gives power to the town-council to impose and levy an annual tax or license-fee upon all animals kept within the limits of the town. Under the power thus conferred, the town-council passed a by-law on the 14th July, 1886, which imposed an annual tax on dogs kept within the limits of the town, payable on or before the 31st January in each year. This tax is imposed in the following terms:—"Every owner or keeper of a dog in the Town of Lachute, shall annually, on or before the 31st day of