

paid into Court the taxes for 1891, and defended as to the taxes for the other years. In his defence note, the defendant took objection to the jurisdiction of the Court, on the ground that the title to land was in question. At the opening of the trial, the objection was again taken, but the Judge proceeded with the trial. The defendant was called as a witness, and stated that he took up the land in 1882 as a homestead and pre-emption, but never occupied it more than a few weeks at a time. That he last occupied it in 1887 or 1888; that his entry was cancelled in 1890; that he paid taxes from 1882 to 1887; that the Government allowed him to nominate a purchaser; that he arranged with M. to buy for him; that letters patent were granted to M., and that he afterwards repaid M. the purchase money and interest, and was at the time of the trial the owner of the land.

The plaintiff put the assessment and collection rolls in evidence. In the assessment rolls, the defendant was assessed as owner. In the collection rolls as "owner or tenant."

Held, 1. That the assessment rolls were not conclusive as to the defendant's liability, but that lands of the Crown held under homestead or pre-emption entry were assessable as against the person so holding.

2. That the mode of describing the defendant in the assessment roll, whether as owner or otherwise, was immaterial to his liability.

3. That as the defendant admitted his liability, no question of title was in dispute.

4. That a dispute note does not

stand in the same position as a plea at law under the old practice, and that the Judge originally and the Court on motion for prohibition, must enquire into and determine the question as to whether there was a real dispute concerning the ownership of the land, upon which the liability of the defendant was contingent. *The Rural Municipality of South Norfolk v. Warren*, 481.

Appeal from decision of single Judge discharging a rule nisi for a writ of prohibition—County Court Judge must be served with notice of appeal.

See APPEAL.

PROMISSORY NOTE.

1. *Payable ten days after demand—Demand—Waiver of presentment—Statute of Limitations.*—Action upon a promissory note made by defendant, dated 16th May, 1883, payable "ten days after demand after date," at the Federal Bank of Canada, Winnipeg. On 29th June, 1883, and on 9th July, 1883, plaintiff went to defendant and asked him for money; on each occasion defendant paid him \$75; both payments were, on their respective dates, indorsed on the back of the note by defendant and signed by the plaintiff. The plaintiff's attorney gave evidence that in June, 1883, prior to the demand of the 29th, he saw the defendant, who asked him not to make a demand for money but to wait until he could see the plaintiff, and he subsequently told him he had come to some understanding with the plaintiff, or something of that effect.

The action was commenced in December, 1890.