

way Act, R.S.C., 1906, c. 37, merely requires the general provisions of the Act relating to the using and taking of lands to be observed in so far as they are appropriate to the expropriation of the lands and settling the compensation to be paid therefor; section 192 of the Act has no application to such a case.

Notices were given, in compliance with sections 180, 193, and 194 of the Railway Act, and, before any change had taken place in respect to the value of the lands to be taken, the railway company obtained an order of a judge permitting it to do so, and took possession of the lands in question.

Held, that the title of the company to the lands, when consummated, must be considered as relating back to the date when such possession was taken and that the compensation payable therefor should be ascertained with reference to that time.

Judgment appealed from (6 Alta. L.R. 471) affirmed.

Appeal dismissed with costs.

Whiting, K.C., and *A. B. Cunningham*, for the appellants.
O. M. Biggar, K.C., for the respondents.

Sask.]

[Feb. 2.

TRUSTEES OF REGINA PUBLIC SCHOOL v. TRUSTEES OF GRATTON
SEPARATE SCHOOL.

Education—School boards—Assessment and taxation—Taxes payable by incorporated companies—Apportionment—Shares for public and separate school purposes—Notice—Construction of statute—Legislative jurisdiction—B.N.A. Act, 1867, s. 92—Saskatchewan Act, 4 & 5 Edw. VII., c. 42, s. 17—School Assessment Act, R. S. Sask., 1909, c. 101, ss. 93, 93a.

Sec. 93 of the Saskatchewan School Assessment Act, R. S. Sask., 1909, c. 101, authorizes any incorporated company to give a notice requiring a portion of the school taxes payable by the company to be applied to the purposes of separate schools, and section 93a, as enacted by section 3 of chap. 36 of the Saskatchewan statutes of 1912-1913, authorizes separate school boards themselves to give a similar notice to any company which fails to give the notice authorized by section 93. A number of companies neglected to give the notice provided for and the separate school board gave them notices requiring a portion of their taxes to be applied for the purposes of that board. In these circumstances the public school board claimed the whole of the taxes