

*Railway Act of Canada—53 Vict. c. 28, sec. 2—Cattle killed on track while straying—Absence of cattle-guards—Liability of company.*

*Held*:—Where animals escape from the land of their owner, without any fault or negligence imputable to him, and stray upon the highway, and thence get on to the railway track at the point of intersection owing to the absence of cattle-guards, and are killed on the track at some distance from the point of intersection, the company is liable.—*Cross v. Canadian Pacific R. Co.*, S. C., Bedford, Lynch, J., Sweetsburg, Nov. 15, 1892.

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*Municipal law—By-law—Invalidity—Action for assessment—Exemption.*

*Held*:—1. The illegality of a by-law passed by a municipal council, within the limits of its powers, and of a collection roll, cannot be pleaded as a defence to an action for the recovery of a tax thereunder, unless the invalidity alleged be absolute and not merely the absence of a formality, where said by-law and collection roll have not been previously attacked and proceedings have not been taken within the proper time to set them aside. Hence the omission to publish a by-law after its approval by the lieutenant governor in council, not being a nullity attaching to the substance, cannot be invoked as a defence to an action to recover taxes under the by-law.

2. The description in a by-law levying an assessment, that its object is to make an assessment for general purposes, is sufficiently precise and determinate.

3. A tax becomes due when the public notices required by Art. 960, M. C., are given by the secretary-treasurer. A rate-payer is not entitled to a notice demanding payment of the taxes due with a statement in detail.

4. The exemption from municipal taxation applicable to educational institutions, and to parsonage houses and their dependencies, under Art. 712, pars. 3, 4, M. C., does not extend to lots of land adjoining a private boarding school, kept by a rector of the Church of England in Canada in his rectory, the produce of which land is used by the family of the rector and his pupils.—*Corporation of the Village of Frelighsburg v. Rev. J. B. Davidson*, C. C., Sweetsburg, Lynch, J., Nov. 15, 1892.