Held, per DAVIES, DUFF and ANGLIN, JJ.:—The functions in respect of the limitation of exemptions from taxation so vested in the Court of Revision are quasi-judicial and must be exercised in each case with respect to that case alone; it is not vested with power to lay down a general rule based solely upon general considerations.

Per IDINGTON, J.:—The provision in question was merely a delegation of a legislative or administrative power, probably carrying with it a duty, but in no manner implying the discharge of a judicial duty subject to review or supervision.

In proceedings, by certiorari, to remove a decision of the Court of Revision, the evidence adduced in support of the contention that the court had failed to dispose of the question in a proper manner consisted merely of a minute of its proceedings whereby it was resolved "that all charitable institutions mentioned in sub-section 3 of section 46 of Vancouver Incorporation Act' be exempted from taxation to the extent of the area occupied by the buildings thereon and an additional amount of land equal to 25 per cent. of the area, and that the assessment roll for 1900, as amended, be confirmed."

Held, affirming the judgment appealed from (15 B.C. Rep. 344), that this minute, in the absence of further evidence, was not incompatible with the view that the Court of Revision had examined each particular case before deciding to act in the sense of the minute and that it would be a proper direction in each individual case.

Judgment appealed from (15 B.C. Rep. 344) affirmed, and appeal dismissed with costs.

Lafleur, K.C., for appellant. *Craig*, for respondents.

Man.] [Nov. 21, 1910.

LEWIS *v.* STANDARD MUTUAL FIRE INS. CO.

Fire insurance policy—Statutory conditions—Gasoline on premises—Illuminating oils insured—Notice of loss—Remedial clause in Act—Discretion of court.

By the Manitoba Fire Insurance Act, R.S.M. 1902, c. 87, an insurance company insuring against loss by fire is not liable "for loss or damage occurring while . . . gasoline . . . is stored or kept in the building insured or containing the property insured unless permission is given in writing by the company." Insurance was affected "on stock consisting chiefly of illuminat-