TOWNSHIP OF STAMFORD v. ONTARIO POWER CO. OF NIAGARA FALLS—FALCONBRIDGE, C.J.K.B.—JAN. 5.

Assessment and Taxes—Liability for School Taxes.]—Action to recover taxes and interest thereon for the year 1914. The learned Judge said that the main issue was completely covered by the judgments of the Appellate Division in Re Ontario Power Co. of Niagara Falls and Township of Stamford (1914), 30 O.L.R. 378, and of the Supreme Court of Canada in the same case (1914), 50 S.C.R. 168, 196. The other defences, now raised for the first time, appeared to be equally untenable and unavailing. Judgment for the plaintiffs for $2,405 with interest and costs. Counterclaim dismissed with costs. A. C. Kingstone, for the plaintiffs. Glyn Osler and R. C. H. Cassels, for the defendants.

TORONTO BRICK CO. v. BRANDON—FALCONBRIDGE, C.J.K.B.—JAN. 7.

Promissory Note—Company—Settlement of Differences—Evidence.]—Action for the return of a promissory note, or, in the alternative, for payment of a balance of money alleged to be due to the plaintiffs. The learned Chief Justice said that there was no real dispute about the facts of a settlement between the parties. It was admitted by the defendant that the plaintiffs were dealing and acting in that settlement on the assumption that the defendant had a real note of the Brandon Pressed Brick and Tile Company which he was endorsing over as part of the settlement. The note in question did not answer that description. (1) It did not even purport to be a note of that company, but of a "Brandon's Brick Company." (2) It was not signed, as required by the company's by-law, by the president or vice-president and by the treasurer. S. E. Brandon was not the treasurer. Whether S. E. Brandon did or did not authorise R. C. Brandon to sign that note was probably immaterial; but, the onus being on the defendant, the finding should be that S. E. Brandon did not so authorise him. It was pointed out in argument that there was an apparent attempt to imitate the signature of S. E. Brandon. It was inconceivable that the plaintiffs would wish to bring a law-suit in which all kinds of equities might arise. Judgment for the plaintiffs for $1,091.39, with interest on $1,000 from the 15th April, 1914, and costs. The judgment is not to affect or