

Quebec.]

OTTAWA, March 9, 1892.

DOMINION SALVAGE AND WRECKING COMPANY V. BROWN.

Action for call of \$1,000—Future rights—R.S.C. sec. 29, subsec. (b) of the Supreme and Exchequer Courts Act.

The company sued the defendant B. for \$1000, being a call of ten per cent on 100 shares of \$100 each alleged to have been subscribed by B. in the capital stock of the Company, and prayed that the defendant be condemned to pay the said sum of \$1000 with costs. The defendant denied any liability, and alleged that he was not a shareholder, and the Company's action was dismissed.

On appeal to the Supreme Court of Canada by the Company, *Held*, that the appeal would not lie, the amount being under \$2,000, and there being no such future rights as specified in subsec. (b) of sec. 29, which might be bound by the judgment. *Gilbert & Gilman*, 16 Can. S. C. R. 189.

Appeal quashed without costs.

Goldstein for appellant.

Blake, Q.C., for respondent.

Manitoba]

OTTAWA, Nov. 17, 1891.

WHELAN V. RYAN.

Assessment and Taxes—Irregular assessment—By-law—Validating Acts—Effect of—Crown lands.

In 1879 lands were purchased from the Dominion Government but patent did not issue until April, 1881. The patentee conveyed the lands which in May, 1882, were mortgaged to R. In 1880 and 1881 the lands were taxed by the municipality in which they were situate, and the taxes not having been paid, they were, in March, 1882, sold for unpaid taxes. The purchaser at the tax sale received a deed in March, 1883, and by conveyances from him the lands were transferred to W, who applied for a certificate of title thereto. R. filed a caveat against the granting of such certificate.

By the Statutes under which the lands are taxed the Municipal Council must, after the final revision of the assessment roll in every year, pass a by-law for levying a rate on all real and personal property assessed by said roll. No such by-law was passed in either of the years 1880 or 1881.