legislative authority over "the fixing of and providing for the salaries and allowances of civil and other officers of the Government of Canada." GIROUARD, J., contra.

Held, therefore, GIROUARD, J., dissenting, that a civil or other officer of the Government of Canada may be lawfully taxed in respect to his income as such by the municipality in which he resides. Appeal dismissed with costs.

Powell, K.C., for appellant. *Skinner*, K.C., for respondent.

N.S.] [Oct. 6.

UNION BANK OF HALIFAX *v.* INDIAN & GENERAL INVESTMENT TRUST.

Pleading—Purchase for value without notice—Onus—Evidence—Affirmative and negative—Telephone conversation.

The plea of purchase for value without notice must be proved in its entirety by the party offering it; it is not incumbent on the opposite party to prove notice after the purchase for value is established.

Where a conversation over the telephone was relied on as proof of notice the evidence of the party asserting that it took place and giving the substance of it in detail must prevail over that of the other party who states only that he does not recollect it.

Appeal dismissed with costs.

W. B. A. Ritchie, K.C., for appellants. *Newcombe*, K.C., and *J. J. Ritchie*, K.C., for respondents.

Province of Ontario.

COURT OF APPEAL.

Full Court.] REX *v.* BROWN. [Sept. 29.

Criminal law—Unlawfully solemnizing marriage—Minister of independent congregation — Qualification — Appointment—Ordination — Appeal within s. 1017 *of Cr. Code — —Jurisdiction.*

Certain persons met and professed to form themselves into an independent church or congregation known as "The First