

assessed before the organization of the rural municipality by the local improvement district under the provisions of ch. 36, Sask. Statutes of 1906, and ch. 88, R.S.S. 1909, as well as the Supplementary Revenue Act, ch. 37, R.S.S. 1909.

Appeal—Amendments—Action in name of municipality—Substitution of council.

Where an action to recover taxes is improperly begun in the name of the municipality instead of its council an amendment will be allowed on appeal substituting the name of the municipal council as plaintiff.

Constitutional law—Conflict with British North America Act.

The provisions of the Local Improvements Act, R.S.S. 1909, c. 88, and the Supplementary Revenue Act, c. 37, R.S.S. 1909, pertaining to taxation, when applied to equitable interests in land in which the Crown holds some interest as well as the legal title, do not violate s. 125 of the British North America Act, where the interest of the Crown is not taxed but the interest of its lessee only.

Calgary and Edmonton Land Co. v. Attorney-General, 45 Can. S.C.R. 170, applied.

What taxable—Grazing leases.

The interest of a lessee of public lands under a grazing lease from the Crown, is taxable under the Local Improvements Act, Sask. of 1906, c. 36, as amended by c. 88 of R.S.S. 1909, and the Supplementary Revenue Act, c. 37, R.S.S. 1909.

Rural Municipality of Vermillion Hills v. Smith, 10 D.L.R. 32, affirmed; *Calgary & Edmonton Land Co. v. Attorney-General*, 45 Can. S.C.R. 170, applied.

J. F. Frame, and *J. F. Hare*, for appellant. *H. Y. MacDonald*, for respondent. *J. M. Carthew*, for the Attorney-General.

Bench and Bar

JUDICIAL APPOINTMENTS.

ENGLAND.

The Right Honourable Sir Rufus Daniel Isaacs, K.C., V.O., K.C., M.D., has been appointed Lord Chief Justice of England in the room of Baron, now Viscount Alverstone, resigned. Sir