School Tax—*Note to Trustees.*]—Replevin for horses. Plea, justifying the taking under a warrant for school taxes. Replication, setting out facts to shew the rate illegal, and averring that the plaintiff, after seizure of the goods, at the request of the collector and trustees, gave his note for a sum named (not saying that it was the amount due by him), payable to bearer, which was accepted in satisfaction of the taxes:—Held, on demurrer, replication bad; for, the debt being due to the public, even if the note had been alleged to be for a sufficient amount to pay the rate, yet the improper acceptance of it by the trustees would not prevent them from afterwards distraining. *Spry* v. *McKenzie*, 18 U. C. R. 161.

School Trustees—*Agreement to Hold New Election.*]—Where certain persons were elected school trustees, and at a meeting of the board held subsequently to the election, were declared duly elected, but, proceedings having been meanwhile commenced to question the validity of the election, at a subsequent meeting of the board they acquiesced in the conclusion of the board to hold a new election, and became candidates again, and canvassed as such, until the twenty days allowed for disputing the first election had elapsed (the proceedings formerly commenced for that purpose having been meanwhile dropped), and were not elected at the second election:—Held, they could not afterwards maintain a suit to have it declared they were the duly elected trustees. *Foster* v. *Stokes*, 2 O. R. 590.

School Trustee—*Attack on Co-trustee.*]—A trustee of a public school board is not precluded from becoming a relator in a quo warranto proceeding against another member of the board because he acquiesced in the payment of an account rendered for services which disqualified the member rendering the same from holding the office of trustee. *Regina ex rel. Stewart* v. *Standish*, 6 O. R. 408.

Successive Councils.]—As to how far the municipal council of one year can be estopped by the acts in pais of the council of a preceding year: see *Village of Ingersoll* v. *Chadwick*, 19 U. C. R. 286; *Township of East Nissouri* v. *Horseman*, 16 U. C. R. 583.

Treasurer—*Accounts Adopted.*]—In an action by a municipal corporation against their treasurer on his bond, alleging non-payment of moneys received, it appeared that in an account rendered to the council by defendant a sum of money which was in question was charged as paid to one E., and it was asserted that they had made subsequent payments to him, assuming the account to be correct. The facts did not shew this to be the case, but semble, that the council would not have been bound by omitting to notice or object to this item, whatever might be the effect if the account had been regularly audited. *Village of Ingersoll* v. *Chadwick*, 19 U. C. R. 278.

See MUNICIPAL CORPORATIONS.

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5. *Receipts.*

Bank—*Acknowledgment of Correctness of Balance.*]—The acknowledgment of the plaintiffs of the correctness of the account in their bank book at the end of the month, although a number of cheques drawn by them had been paid by the defendants on forged indorsements of the payees thereof, was held to be at most an acknowledgment of the balance on the assumption that the cheques had been paid to the proper parties. *Agricultural Savings and Loan Association* v. *Federal Bank*, 6 A. R. 192; *S. C., sub nom. Agricultural Investment Co.* v. *Federal Bank*, 45 U. C. R. 214.

Bills of Lading—*Condition of Goods.*]—Semble, that the Bills of Lading Act, 33 Vict. c. 19 (O.), creates no estoppel as to the condition in which goods are when shipped. *Chapman* v. *Zealand*, 24 C. P. 421.

Carriers—*Mistake.*]—Defendants gave receipts to one B. for 7500 barrels of flour as in store for them at Brantford, subject to his order. B. drew on the plaintiffs at Montreal, through the Bank of Montreal at Brantford, to whom he handed these receipts, and the bank agent there forwarded the bills, with a certificate that he held such receipts, to the head office in Montreal, where the plaintiffs accepted and paid them. Plaintiffs having received from defendants only 7308 barrels, sued them as for false and fraudulent representations to B. that they had received in store for him 7500 barrels, which representations they alleged defendants knew by the course of trade would be relied upon by persons dealing with B., and on the faith of which the plaintiffs made advances to the full value of that quantity. The jury were directed that as between themslves and the plaintiffs, defendants were bound by their receipts, and liable in this action, though the error arose from mistake only:—Held, a misdirection: that their attention should have been drawn to the nature of the defendants' business, and the object of these receipts, and they should have been asked to say whether the error in this case arose from mistake or a design to deceive, or from such negligence as might lead to the conclusion of fraud. *McLean* v. *Buffalo and Lake Huron R. W. Co.*, 23 U. C. R. 448. See, also, *S. C.*, 24 U. C. R. 270, where a verdict for the plaintiffs was upheld.

Carriers—*Statement of Weight.*]—Certain bars and bundles of iron came by ship from Glasgow to Montreal, consigned to the plaintiff. His agent gave to defendants' agent an order to get them from the ship, and afterwards received from the latter a receipt, specifying the number of bars and bundles and the gross weight, but with a printed notice at the top of it, that "rates and weight entered in receipts or shipping bills will not be acknowledged." All the iron received by defendants for the plaintiff was delivered at Guelph, but there was a very considerable deficiency in the weight. So far as appeared, the iron had not been weighed either on being taken from the ship, or afterwards:—Held, that defendants were not estopped by their statement of weight in the receipt, and were not liable to the plaintiffs. *Horseman* v. *Grand Trunk R. W. Co.*, 30 U. C. R. 130, 31 U. C. R. 535.

Discharge of Mortgage.]—A certificate of discharge of a mortgage, not being under seal,—Held, no estoppel against the recovery of the debt if not in truth paid. *Bigelow* v. *Stalcy*, 14 C. P. 276.

Insurance—*Receipt in Policy.*]—Held, that defendants were not under the circumstances of this case bound by their admission on the policy of the receipt of the premium. *Western Assce. Co.* v. *Provincial Ins. Co.*, 5 A. R. 190.