In an action to set aside a bill of sale of a mineral claim, on the ground that it was a forgery by one of the defendants, evidence was given by plaintiff and his witnesses as to matters which, whether material or not, were intended to make the judge give a reaider credit to the plaintiff's case. For the defence witnesses were allowed to give evidence shewing that the plaintiff and his witnesses in respect of the same mineral claim, had been parties or privy to a fraudulent transaction involving perjury and conspiracy and tending to shew that a like fraudulent scheme was being attempted in this case, and the result was that the judge was so influenced by this evidence that he gave judgment for the defendants.

Held, that the said evidence on behalf of defendants was properly admitted. Appeal dismissed.

Peters, K.C., and *A. G. Smith* (of the Yukon bar), for plaintiff. *Davis*, K.C., and *F. C. Wade*, K.C., (of the Yukon Bar), for defendants.

Full Court.] [Dec. 3, 1902.

IN RE VANCOUVER INCORPORATION ACT AND ROGERS.

Assessment—Vancouver Incorporation Act, 1900—Valuation of improvements—Mode of decision of judge on appeal from Court of Revision—No appeal from.

Appeal from judgment of IRVING, J., refusing, on an appeal from the Court of Revision, to reduce the assessment of a certain lot and the improvements thereon in the City of Vancouver, being the property of the appellant, B. T. Rogers.

Held, no appeal lies from the decision of a judge on an appeal from the Court of Revision, had under s. 56 of the Vancouver incorporation Act.

An objection to an appeal on the ground that the Court has no jurisdiction to hear it is not a preliminary objection within s. 83 of the Supreme Court Act.

Although the full Court has no jurisdiction to hear an appeal, it has jurisdiction to award costs in dismissing it.

Under s. 38 of the Vancouver incorporation Act, 1900, all ratable property for assessment purposes shall be estimated at its actual cash value as it would be appraised in payment of a just debt from a solvent debtor.

Held, per IRVING, J., that in estimating the value of an expensive residence built by its owner, it is fair to assume that the owner will not permit his property to be sacrificed, and therefore a valuation approaching to nearly the actual cost is not excessive. Appeal dismissed.

McPhillips, K.C., for appellant. *Davis*, K.C., for respondent.