

proper consideration and with a desire to act impartially and fairly, and this we must take for granted unless the contrary appears most clearly beyond the possibility of explanation.—Eds. L. C. G.]

TO THE EDITORS OF THE LOCAL COURTS GAZETTE.

GENTLEMEN,—Under the Assessment Act of 1869, and cap. 27, 33rd Vic., "The stipend or salary of any clergyman or minister of religion, while in actual connection with any church, and doing duty as such clergyman or minister, to the extent of one thousand dollars, and the parsonage or dwelling-house occupied by him, with the land thereto attached, to the extent of two acres, and not exceeding two thousand dollars in value, are exempt from taxation."

A minister of religion, within the meaning of the 4th sec. of cap. 27, 33rd Vic., above quoted, desiring to exercise the right of franchise, waives the right to have his dwelling-house or parsonage exempt from taxation, and requests the assessor to assess the same at its value, \$800. The assessor accordingly assesses the property at that sum, and puts the minister upon the assessment roll.

Query.—Can he legally do so?

If with the consent of the minister he can, what would be the effect if a municipal elector, under sub-sec. 2 of sec. 60 of the Assessment Act, object that the minister has been "wrongfully inserted on the roll," and appeal to the Court of Revision?

An answer in the next number of the LAW JOURNAL will oblige

A SUBSCRIBER.

Simcoe, 21st June, 1871.

[There can be no doubt if the person assessed declines the exemptions which the law makes in his favour, and the assessor returns the property or income assessed for a sufficient sum, the person is entitled to his franchises founded upon the assessment. He cannot be held to be "wrongfully inserted," if it was done at his own request, and upon waiver of his rights of exemption.—Ed. L. C. G.]

Recent Legislation—Tinkering with Acts of Parliament.

TO THE EDITORS OF THE LOCAL COURTS GAZETTE.

GENTLEMEN,—By the Superior Courts Acts, Con. Stat. U. C., caps 10 and 12, the Courts of Queen's Bench, Common Pleas and Chancery had names assigned to them respectively, designating them to be Courts of "Upper

Canada." The Court of Queen's Bench was to be presided over by "the Chief Justice of Upper Canada." The Court of Chancery was to be presided over by a chief judge to be called "the Chancellor of Upper Canada;" but by the recent Act of Ontario, 34 Vic. cap. 8, the Court of Queen's Bench for Upper Canada is to be called during the reign of a king, "His Majesty's Court of King's Bench for Ontario," and, during the reign of a queen, "Her Majesty's Court of Queen's Bench for Ontario," and the Court of Chancery for Upper Canada is to be called "The Court of Chancery for Ontario;" so that the 5th sec. of the Act first hereinbefore named, and the 3rd section of the Act secondly hereinbefore named being unrepealed, the Queen's Bench for Ontario will be presided over by the Chief Justice of Upper Canada, and the Court of Chancery for Ontario will be presided over by the Chancellor of Upper Canada.

Would it not be a good thing when Acts of Parliament are to be amended that the person who prepares Bills to be submitted to the consideration of the Legislature should have some reasonable knowledge of the provisions of Acts he is dealing with, and shew some precision in their preparation? Yours, &c., UNION.

In criticising the rules of law set forth in the Washington Treaty, we expressed our doubts as to their novelty. In an exhaustive article in a Canadian publication, entitled *La Revue Critique de Législation et de Jurisprudence du Canada*, we find that our view is shared in by the writer. He says: "The three rules acknowledged by the treaty form an integral part of international law, not because the high contracting parties have been pleased to promulgate or proclaim them, but because they are founded on natural law. From the first, the United States maintained them both by the decisions of their courts and by their diplomatic correspondence; and for centuries past jurists of the highest authority have proclaimed them as rules of international law. They are immutable and eternal truths; and to say that they were not in force in 1861 and down to the end of the American Civil War, is to admit in a disguised way that they were unknown to the English Crown law officers; it is to make a new mistake in disregarding the fact that international law everywhere is and always has been the same. A formal declaration that, at the time above referred to, the duties of neutrality were not understood in the manner laid down in the three rules in question would have been more exact and to the point. And finally, the consent given by Great Britain to the proposal that these three rules should be applied to all claims submitted to arbitration is a further proof of want of that frankness so honourable in every one, but especially so in a great nation."—*Law Times*.