

more valuable the size of yards and lawns diminishes, buildings are made higher, streets grow narrower, and the playgrounds of schools are narrowed down until they almost disappear. Resorts like High Park are very good in their way, but they can never supply the place of the central park into which the citizen and his wife can stroll and the children can play without spending money and much time in the effort to reach it."

It is desirable, if possible, to secure this university property for a park; but it does not follow that the proposed exchange would be a good thing, in a business point of view, for the city. The property on the city front is likely to increase in value more rapidly than the university property, though the latter might at no distant date come to be worth \$300 a foot, if it were laid out in building lots. If it were possible to buy for money, it would be better to do so, but the property in question should be acquired in some way.

DECISIONS IN COMMERCIAL LAW.

THE ST. CATHARINES MILLING AND LUMBER CO. ET AL. VS. THE QUEEN.—1. A permit issued under the authority of the Minister of the Interior, under which the purchaser has the right, within a year, to cut from the crown domain a million feet of lumber, is a contract for the sale of personal chattels, and such a sale ordinarily implies a warranty of title on the part of the vendor; but if it appears from the facts and circumstances that the vendor did not intend to assert ownership, but only to transfer such interest as he had in the thing sold, there is no warranty. 2. The Government of Canada, by Order-in-Council, authorised the issue of the usual license to the company (suppliants) to cut timber upon the crown domain, upon certain conditions therein mentioned. The company did not comply with such conditions; but before the expiry of the year during which such license might have been taken out, proceedings were commenced by the Government of Ontario against the company, under which it was claimed that the title to the lands covered by the license was vested in the crown for the use of the Province of Ontario, and that contention was ultimately sustained by the court of last resort. Held by the Exchequer Court of Canada that there was a failure of consideration which entitled the company to recover the ground-rent paid in advance on the Government's promise to issue such license. It was questioned by the court whether an action by petition or on reference will lie in the Exchequer Court against the crown for unliquidated damages for breach of warranty implied in a sale of personal chattels?

THE VACUUM OIL CO. V. THE QUEEN.—1. The company (suppliants) were manufacturers of oils, doing business at Rochester, N. Y. Their principal business in the United States was done directly with the consumer. For several years they did business from their office at Rochester directly with Canadian consumers. In some cases the purchasers paid the duty, and in others the company sold at a price including the duty and cost of transportation. In the former case they charged the Canadian purchasers the price to consumers at their place of business in Rochester, and the oils were so invoiced, and the duty paid on that value by the purchaser. In the

latter case, the price to the consumer at Rochester was taken as a basis upon which the price per gallon to the Canadian purchaser was made up, but the goods were entered for duty at a lower value—two sets of invoices being used, one for the purchaser in Canada, and the other for the company's broker at the port of entry. Held by the Exchequer Court of Canada that the oils were undervalued. 2. The company having changed their manner of doing business in Canada, and having established a house at Montreal, which became the centre and distributing point of their Canadian business, exported oils from Rochester to Montreal in wholesale lots. The invoices showed a price which was not below the fair market value of such oils when sold at wholesale for home consumption in the principal markets of the United States. Held by the same Court that there was no undervaluation. 3. When goods are procured by purchase in the ordinary course of business and not under any exceptional circumstances, an invoice disclosing truly the transaction affords the best evidence of the value of such goods for duty. In such a case the cost to him who buys the goods abroad is, as a general rule, assumed to indicate the actual market value thereof. It is presumed that he buys at the ordinary market value. It is not the value at the manufactory, or the place of production, but the value in the principal markets of the country, that is to say, the price there paid by the consumers or dealers to dealers that should govern. Such value for duty must be ascertained by reference to the fair market value of such or like goods when sold in like quantity or condition for home consumption in the principal markets of the country whence so imported. 4. Goods seized for fraudulent undervaluation were released upon a deposit of money. The importer made no claim by notice in writing under the 198th section of "The Customs Act, 1883," but there was no question that he claimed the goods. Subsequently he submitted evidence to show there was no ground for the seizure, and the minister having considered such evidence, and having heard the parties, acquitted the importer of the charge of fraudulent undervaluation, but found there had been an undervaluation of these and other goods. No proceedings were taken to condemn the goods within the three years mentioned in section 207 of "The Customs Act of 1883." On petition to recover the deposit money, it was held by the same Court that the minister had waived the notice of claim required by section 198 of the said Act. The Court questioned if section 198 applies to the case where money is deposited in lieu of goods seized. 5. The additional duty of 50 per cent. on the true duty payable for undervaluation under section 102 of the "Customs Act of 1883" is a debt due to Her Majesty, which is not barred by the three years prescription contained in section 207, but may be recovered at any time in a court of competent jurisdiction, though the Court questioned if such additional duty is a penalty.

HALL VS. HALL.—Shortly before his death the plaintiff's uncle delivered to her his watch and pocket-book, and also the keys of his cash box, then in the actual possession of his solicitor, and of two rooms, in which were contained securities for money and chattels. He accompanied the delivery with words of gift. Held by Mr. Justice Rose upon the evidence, that the deceased intended to give to the plaintiff what the keys placed in her control, and to part with the possession and dominion of the cash-box and its contents, and of the rooms and their contents; and upon the law,

that the intention of the deceased should be given effect to, and a valid *donatio mortis casus* declared.

CHRISTMAS SUGGESTIONS.

A correspondent, who feels the pressure of the common difficulty—what to get as a Christmas-box for a friend—pays us the compliment of asking for a word of advice on the subject, saying, "I would rather like something uncommon." We venture some suggestions in reply:

If your means will permit, buy a water-color by some Canadian artist: [O'Brien, Way, Martin, Watson, Reid, Knowles.

Or order through your book-seller a Canadian book of patriotic vein, such as Miss Machar's "Stories of New France;" Light-hall's "Songs of the Great Dominion," a capital gift-book; the Foster Memorial volume, which contains that prose poem, "Canada First;" Mrs. Harrison's dainty little "Pine, Maple, and Fleur de Lis."

Buy one of the Christmas numbers of Canadian publications, such as that of *The Dominion Illustrated News*, which contains a really humorous story, told by pen and pencil, about a transaction which concerns the sale of a French Canadian pony. Or buy the Christmas number of *Saturday Night*, which is well worth the half dollar it costs.

If none of these suggestions catches your fancy, treat your friend or neighbor to a year's subscription to some good journal. Where can you or he get so good a two dollars' worth as 52 numbers of *THE MONETARY TIMES*? If your intended beneficiary is not in business of any sort, we would recommend *The Week*, or the *Canadian Methodist Magazine*.

Do not overlook the claims of life assurance. A very fitting Christmas present for your wife would be a life policy. There are plenty of plans and numerous good companies.

MARINE UNDERWRITERS' ASSOCIATION.

As has been stated already in these columns, an association of marine underwriters has been formed in Montreal, and is in connection with the Board of Trade of that city. Its title is the Montreal Marine Underwriters' Association, and we observe that its constitution and by-laws have been promulgated. The association appears to have gone about its work in a practical way. It is appointing correspondents at all the chief points on the River and Gulf of St. Lawrence below Quebec, in order to secure early and reliable information regarding marine disasters, as well as proper care of the vessel and cargo when necessary. We learn also that experts for the appraisal of damage to cargoes of dry goods, hardware and groceries have been nominated at Montreal, Quebec, Toronto, Hamilton and London. These gentlemen will have forms of appraisal, be duly informed as to the correct mode of procedure in the settlement of insurance losses, and their services may be utilized by application to the secretary of the association. We are informed by a circular from the secretary, Mr. George Hadrill, that the Board of Underwriters will be pleased to answer any enquiries regarding the marine insurance interests of Canada. It is agreeable to welcome so important a branch of the Montreal Board of Trade. Mr. John Popham is president, Mr. Archibald Nicoll, vice-president; Mr. E. L. Bond, treasurer, and there are numerous standing committees.