

MUNICIPAL ENGINEERS, CONTRACTORS, AND MATERIALS.

assessed as owner of the land mentioned; and in the collection rolls his name appears in columns headed "owner or tenant," but without anything to distinguish in which capacity he was assessed. The defendant stated he took up the land in 1862 as a homestead and pre-emption; he paid the taxes from 1892 to 1887; his entry was cancelled in 1890; that the Government allowed him to nominate a purchaser; he nominated McArthur; and letters patent were issued to him on 31st October, 1890, and that he had repaid McArthur, and was then, at that time of the trial, the owner of the land. It was contended on behalf of the plaintiffs that the assessment rolls were conclusive evidence of the defendant's liability for assessment in respect of the land; while for the defendant it was argued that until the issue of the letters patent granting the lands, they were not assessable, and that the inquiry as to the fact involved the trial of the question of title. The County Court Judge held, that the assessment rolls were not conclusive upon the question of exemption, but that lands of the Crown held under homestead or pre-emption entry were assessable as against the person so holding; that the mode of describing the defending in the assessment roll, whether as owner or otherwise, was immaterial to his liability; and that, as the defendant admitted his homestead and pre-emption entry, no question of title was in dispute. *Held*, by Killam, J., of Manitoba, that the County Court Judge was right in so holding upon all these points.

RE FOSTER AND CITY OF HAMILTON. --Judgment on summary application to quash a by-law of the city of Hamilton granting a bonus of \$275,000 in aid of the Toronto, Hamilton, and Buffalo Railway Co. The by-law set out in detail the conditions on which alone the railway company were entitled to receive the bonus. By sub-sec. 4 of s. 634 of the Municipal Act, 55 Vic., ch. 42, the corporation may pass a by-law for granting a bonus to any railway company in aid for the railway and for issuing debentures payable at such time as the municipal council thinks fit. The objection taken amounted to this, that the by-law was defective because the debentures were not to be signed and delivered until after the fulfilment of certain terms and conditions. The learned Chief Justice holds that if effect were given to the objection of the applicant, it would not be possible for the corporation to make a conditional agreement, and that the corporation are expressly empowered to pass a by-law setting forth the agreement and to make the bonus "payable at such times as the council thinks fit." Motion dismissed with costs.

Mr. Jas. Hood has been appointed Town Clerk and Treasurer of Galt, in place of Mr. J. Dykes, who resigned after filling the position for 25 years.

WILLIS CHIPMAN, B. A. Sc.,
M. Can. Soc. C. E.; M. Am. Soc. C. E.;
M. Am. W. W. Ass'n.
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P. A. PETERSON,
Chief Engineer

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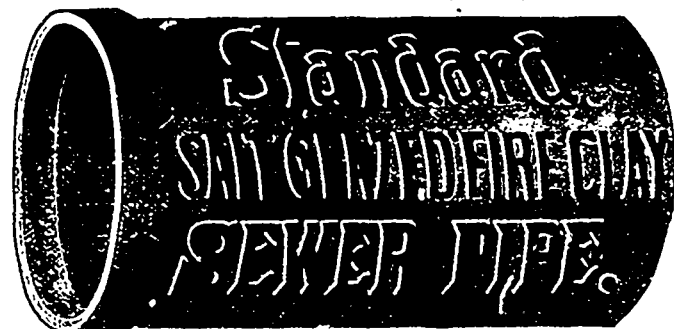
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