

CONTENTS.

PART II.

NOTES OF CASES :  
 Court of Appeal..... 117  
 Queen's Bench..... 118  
 Common Pleas..... 121

CANADA REPORTS :  
 ONTARIO :  
 COMMON LAW CHAMBERS.  
 Provincial Insur. Co. v. Gooderham.  
*Security for costs—Bankruptcy of plaintiff  
 company after action—Receiver* ..... 121

CHANCERY CHAMBERS.  
 Finnegan v. Keenan.  
*Dismissal for want of prosecution* ..... 123

ENGLISH REPORTS :  
 Digest of the English Law Reports for February,  
 March, and April, 1877 ..... 124

LAW STUDENTS' DEPARTMENT :  
 Questions, Hilary Term Examinations ..... 128  
 Osgoode Debating Society ..... 130

CORRESPONDENCE :  
 Fusion of Law and Equity ..... 131

REVIEWS ..... 136

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NOTES OF CASES.

IN THE ONTARIO COURTS, PUBLISHED  
 IN ADVANCE, BY ORDER OF THE  
 LAW SOCIETY.

COURT OF APPEAL.

From Q. B.] [March 20.]  
 LEPHOON V. OTTAWA.

The Legislature of Ontario has no power to impose a tax upon the income of an officer of the Dominion Government, or to confer such a power on the several municipalities.  
*Robinson, Q.C., for the appellant.  
 Cameron, Q.C., and Bethune, Q.C., contra.*  
*Appeal allowed.*

From C. C. Wellington.] [March 23.]  
 ROGERS V. HAGARD.  
*Malicious prosecution.*

In laying an information against the plaintiff, the defendant only intended to charge him with having unlawfully carried away a saw, and stated facts to the magistrate which merely amounted to a charge of trespass, but in drawing the information, the magistrate, of his own accord, used the word "feloniously,"

which word the defendant did not know the meaning of.

*Held*, reversing the decision of the County Court, that under these circumstances an action for malicious prosecution would not lie.  
*S. Richards, Q.C., for the appellant.  
 J. K. Kerr, Q.C., for the respondent.*  
*Appeal allowed.*

From C. C. Grey.] [March 23.]

MAY V. MIDDLETON.

*Inland Revenue Act—Conviction under.*

Section 165 of the Inland Revenue Act prescribes that the pecuniary penalty or forfeiture incurred for any offence against the provisions of the Act, may be sued for and recovered before any two Justices of the Peace, . . . and if any such penalty be not forthwith paid . . . the said Justices may, in their discretion, commit the offender to the Common Gaol until the penalty shall be paid.

The plaintiff was tried under the Inland Revenue Act for distilling spirits without having a license, and was ordered to pay the sum of \$200.

*Held*, affirming the judgment of the County Court, that the adjudication was a conviction, and not merely an order for the payment of money.

*Robinson, Q.C., for the appellant.  
 Lane, for the respondent.*

*Appeal dismissed.*

From C. C. Simcoe.] [March 23.]

LANGFORD V. KIRKPATRICK ET AL.

*Distress for Taxes.*

A notice of action to a collector for an illegal distress, gave the time as "on or about the 28th May;" and the place was described as "at or near the west half of lot 31." The jury found that the seizure took place on the 23rd May, but the evidence shewed that it was merely a technical seizure, and the cause of action was the seizure on the 28th May, when the plaintiff's cattle were seized and removed for sale. The jury also found that the trespass was committed on the east half of lot 32.

*Held*, that the notice was sufficient, as reasonable certainty only is required.

The distress was levied for taxes—which included arrears that had been paid—and was made after the roll had been returned, without any resolution authorizing the defendant to collect the taxes, under Rev. Stat. c. 180, sec. 102.