

of the letter to the press for publication, and it was widely published in the British Press, both in the United Kingdom, and overseas Dominions. The defendant pleaded privilege, and the House of Lords, affirming the decision of the Court of Appeal, held that the occasion was privileged, and that there was no evidence of malice, and that, having regard to the circumstances in which the charge was made by the plaintiff, the publication of the defendant's letter was not unreasonably wide, and that, in the special circumstances, the alleged defamatory statements complained of were strictly relevant to the vindication of the General, and that the whole letter was protected, though, on the question of relevancy, Lord Loreburn expressed some doubt. It may be noted that the Judge at the trial left it to the jury to say "Was the letter of a public nature?" Was the subject of the letter a matter about which it was proper for the public to know? and that the jury answered these questions in the negative; but their lordships held that these questions were for the Judge to determine, as it is for him to say whether or not the document complained of was privileged.

ONTARIO—MUNICIPAL TAXATION—ASSESSMENT OF RAILWAY  
BRIDGE—"RAILWAY LANDS"—ASSESSMENT ACT (R.S.O. 1914  
c. 105) s. 47 (3).

*Cornwall v. Ottawa and New York Ry.* (1917) A.C. 399. This was an appeal from the decision of the Supreme Court of Canada, 52 S.C.R. 466, affirming a decision of the Appellate Division S.C.O., 34 O.L.R. 55. The question involved was as to the right of a municipality to tax certain railway companies as owners and lessees of an international railway bridge, in respect of the part of the bridge situate within the limits of the municipality. The bridge in question was one across the St. Lawrence and the soil and bed of the river, and of Cornwall Island, upon which the piers and abutments rested, were vested in the Crown in right of the Province. The Assessment Act (R.S.O. 1914 c. 195) s. 47 (3), exempts from assessment structures and other property upon "railway lands" and used exclusively for railway purposes or incidental thereto, except stations and certain other buildings. The Judicial Committee of the Privy Council, affirming the judgments of the Courts below, held that by the terms of s. 47 (3) the bridge was exempt from taxation, and that the words "railway lands" included any land occupied and used by a railway, and had no reference to the title under which the land was held.