

chattel property; says it takes all of his salary to support his family, or the most of it, and any part of his salary it does not take to support his family he expends in improvements on his house and lot, for which he is already assessed. Is he liable to be assessed for his income, or salary as an income?

3. C., an Innkeeper, is assessed for his house and lot \$1000, has no chattel property, makes \$2000 a year at his calling as an Innkeeper, but says it takes it all to keep up the expenses of his house. Is he liable to be assessed for what he makes as an income?

4. D., a Carpenter, has a small house and lot in a village, for which he is assessed \$200, has no chattel property, makes at his trade \$800 a year, but says it takes it all to support his family and improve his property, for which he is already assessed. Is he liable to be assessed for an income?

5. E., a School-teacher, owns 100 acres of land, is assessed for it \$2000, has chattel property to the value of \$400, but says he owes debts to the amount of his chattel property, but is receiving \$400 a year salary for teaching. Is he liable to be assessed for his salary as an income?

6. F., a Tanner, has a tannery and a house and lot in a village, is assessed for them as real property \$1500, has \$1000 worth of stock on hand, but says he owes for his stock, therefore is not assessed for it, but derives an income from his trade as a tanner, of \$500 a year, but says it takes it all to support his family and carry on his business. Is he liable to be assessed for his income?

7. G., a Merchant, is assessed for real property to the sum of \$1000, has a stock of goods in his shop to the value of \$4000, but says he owes for them all, so he is not assessed for his stock, but derives an income from his calling as a merchant of \$1000 a year, but says it takes it all to support his family. Is he liable to be assessed for his income?

My opinion of the law from the 34th clause of the Consolidated Assessment Act is, that if B as clerk in a store last year received a salary of \$400, although it may have taken it all to improve his house and lot and to support his family as he alleges, and he has no chattel property, that he is liable to be assessed for his salary as an income. What is your opinion?

Yours, &c.

COUNSELLOR, 5th Ward, Blenheim.

[We cannot see any difficulty in applying the law to the several cases put by our correspondent. It is by sec. 34 of the Assessment Act provided that "no person deriving an income exceeding \$200 per annum from any trade, calling, office or profession, shall be assessed for a less sum as the amount of his nett personal property than the amount of such income during the year then last past: but such last year's income shall be held to be nett personal property unless he has other personal property to a greater amount." Each of the persons mentioned by our correspondent is deriving an amount exceeding \$200 per annum from a trade, calling, office or profession. His income of last year must be held to be the nett amount of his personal property. On that he is taxable, whether or not he spends it in the support of his family, improvement of his house, or otherwise. We therefore answer each question put by our correspondent in the affirmative.—Eds. L. J.]

MONTHLY REPERTORY.

COMMON LAW.

C. P. HARROP, *Appellant*, v. FISHER, *Respondent*. May 3.

Bill of exchange—Indorsement.

A bill of exchange, payable to the order of the drawer, and handed over by him without any endorsement to the person who discounts it, cannot be indorsed by that person, *per proc.* for the drawer, without any further authority to do so.

Q. B. HEYS v. TINDALL. May 25.

Negligence of house agent—Question for jury.

Plaintiff had employed defendant as a house agent, to let or procure a tenant for her house. Defendant introduced as such tenant an insolvent person, being aware of his condition at the time.

Held, that defendant was liable to indemnify plaintiff the loss she had suffered through the incompetency of the tenant to pay the rent and other expenses.

Held also, that the judge was right in directing the jury to use their knowledge of business in deciding what was the duty of the defendant as a house agent.

EX. C. May 14.

TAXW and another (*Executrix and Executor, &c.*) v. THE RAILWAY PASSENGERS ASSURANCE COMPANY.

Life insurance—Accidental death—Drowning—Evidence.

A. had effected an insurance with defendants, whereby the defendants were to pay the assured a certain sum if he should sustain any injury caused by accident or violence within the meaning of the policy. Proviso, that no claim should be made by the assured in respect of any injury, unless caused by some outward and visible means of which satisfactory proof could be furnished, or for injury caused by natural means. A., being at Brighton, went to bath, and his clothes were subsequently found, but there was no proof that he was ever after seen alive. A body, much decomposed, was afterwards washed ashore, at a possible distance from Brighton, which A.'s relatives thought was his.

Held (reversing the judgment of the Court of Exchequer), first, that there was evidence to go to a jury of the identity of the body, and death by accidental drowning; and secondly, that assuming the identity of the body proved, and the death to be caused by the external action of water, irrespective of disease, the injury was one caused by accident within the meaning of the policy, and that the representatives of the assured were entitled to recover

EX. C. CASTLE AND OTHERS v. SWORDB. May 25

Vendor and vendee of goods—Constructive acceptance by vendee—Statute of Frauds—Bailment.

A. sold to B. by parol certain goods (spirits). It was agreed that they should remain in A.'s bonded warehouse for B. for six months, rent free, after which the price should be payable. An invoice of the specific goods was sent by A. to B., and the goods were entered in A.'s warehouse books as transferred to B. After the six months B. applied to A. to take back the goods or else resell them for him (B.)

Held, that there was evidence to go to the jury of a constructive acceptance of the goods by B. within the 17th section of the Statute of Frauds, 29 Car. 2, c. 3.

Judgment of the Exchequer reversed.

C. P. CHAPPELL v. COMFORT AND ANOTHER. May 29.

Ship and shipping—Demurrage—Assignee of bill of lading.

A ship was chartered under a charter party to bring a cargo from D. to L., certain working days being allowed for unloading at L. A bill of lading was signed by the master, by the terms of