

sation for \$3,416 and interest. The plaintiff replied that this sum was paid by a *dation en paiement* of certain immovables. The defendants answered that the transaction was not a *giving in payment* but a giving of a security. The Court of Queen's Bench held that the defendants had been paid by the *dation en paiement* of the immovables, and that defendants owed a balance of \$1154 to the plaintiff. On application being made to the Registrar of the Supreme Court in Chambers, the security for appeal to the Supreme Court was allowed.

On motion to quash the appeal by the plaintiff for want of jurisdiction, on the ground that the amount in controversy was under \$2000 :

Held, that the pecuniary interest of the defendants affected by the judgment appealed from, was more than \$2000 over and above the plaintiff's claim, and therefore the case was appealable under R. S. C. ch. 135, sec. 29. *MacFarlane v. Leclair* (15 Moo. P. C. 181) followed.

Motion to quash refused with costs.

Buchan, for motion.

Butler, Q. C., contra.

Quebec.]

MONTREAL STREET RAILWAY Co. v. THE CITY OF MONTREAL.

Street Railway contract with municipal corporation—Taxes.

By a by-law of the city of Montreal, a tax of \$2.50 was imposed upon each working horse in the city. By sec. 16 of the appellant's charter it is stipulated that each car employed by the company shall be licensed and numbered, etc., for which the company shall pay "over and above all other taxes, the sum of \$20 for each two-horse car, and \$10 for each one-horse car."

Held, affirming the judgment of the court below (R. J. Q., 2 B. R. 391, that the company are liable for the tax of \$2.50 on each and every one of its horses.

Appeal dismissed with costs.

Branchaud, Q.C., and *Geoffrion, Q.C.*, for appellant.

L. J. Ethier, Q.C., for respondent.
