

"Take out of the lands in question the whole interest of the Crown, and there yet remain interests of value, the interests of the licensees, and it is immaterial whether such interests are inheritable estates or not; or whether they are demises or not; they are interests in the land which are not exempt as interests of the Crown, and so are taxable, not being otherwise exempted.

"It is not contended that the timber which the licensees have the right to cut has been, either in fact or in law, converted into chattels; it is yet part of the land.

"If the licensees carry on any taxable business upon these lands they are liable to a business tax, based upon the value of the taxable interest in them; but merely cutting down the trees and cutting them into logs where they are felled, so that they may be conveniently moved, would not, in my opinion, be such a business.

"All structures owned by the licensees and which increase the value of their interests in the lands are taxable as part of such interests, not separately."

The case of Messrs. MICKLE, DYMENT and Son, who were assessed by the townships of Sherbourne, Livingstone and McClintock at \$28,400, were also disposed of by the Court of Appeal in the same manner as the J. D. SHIER Company's case. The questions submitted with regard to the MICKLE, DYMENT and Son's camps were three only, and corresponded with the first three in the other cases.

[ED.—With all due deference to the learned judges of the Court of Appeal, who decided the above appeals, we feel constrained to express our opinion that they are in accordance with neither the letter nor the spirit of the Assessment Act, 1904. We entirely agree with the opinion of Mr. Justice MEREDITH and the learned judge of the County of Victoria. This is a case where the Legislature should be asked to amend the Act, so that it would be clear, for the future, that the property which was the subject matter of these appeals, is assessable.]

#### BOOKS RECEIVED

##### **Procedure in Criminal Cases Before Justices of the Peace.**

(By CHAS. SEAGER, Esq., County Crown Attorney, County Huron.)

We are in receipt of a copy of this valuable work, and are of the opinion that Justices of the Peace will find it most practical and helpful to them in the performance of their magisterial duties. It contains an immense amount of the most useful information, and very full and plain direction for their guidance, in a form readily understood and easily followed.

The numerous forms provided will be found especially valuable, and the book consists of more than 250 pages of just such information as is required by those administering the criminal law, or by those desirous of informing themselves on the subject.

By members of the legal profession, also, it will be found to be a most useful, handy book of reference upon points of practice arising in cases before Justices of the Peace; and to the authorities and decided cases up to date, bearing upon the same.

The work has been considerably enlarged beyond what it was at first contemplated, but the price is only \$3.00, a small price for a law book. This work is published by the Canada Law Book Co., Toronto.

Revised By-Laws of the City of Kingston, 1907.

We are indebted to the Corporation of the City of Kingston and its solicitor, Mr. DONALD M. MCINTYRE, K. C., for a copy of this interesting work, which has just been completed by the committee to which it was entrusted. This committee was composed of

Aldermen D. A. GIVENS, T. G. RIGNEY, W. F. NICKLE and Mr. MCINTYRE, the city solicitor. The volume contains lists of all the members of the council since incorporation in 1838, of the principal officials of the town and city during that period, a table of all by-laws passed since 1838, the revised by-laws having general application, eleven appendices containing all the legislation, agreements, etc., affecting the corporation, and by-laws having application in special instances, and an exhaustive index. Every page bears the stamp of thoroughness and intellectual industry. The book is from the press of *The British Whig* and does ample credit to the mechanical skill of that well-known printing establishment.

#### CRACKS IN CONCRETE

Cracks in concrete structures of any kind are always more or less disturbing. It is ordinarily expected that a material so substantial will show absolutely no sign of weakness. Cracks in stone masonry, particularly rubble or quarry-face work, are less noticeable than in concrete, and cause less comment, but very commonly appear immediately after the work is completed. Cracks are of two classes, the one of little moment, the other of a serious character. Under certain conditions cracks of the former class are unavoidable, and result from expansion and contraction under differences of temperature, from a slight irregularity of settlement or other unforeseen cause. Such partings of the material as a rule do not detract from the value of the structure except in appearance. Where the cause of the cracks, however, is due to defects in design, and where the stability of the structure is evidently insufficient, cracks are of serious consequence. But cracks of themselves, while they are necessarily objectionable to the eye and should be avoided as much as possible, yet they do not necessarily imply defect in design, workmanship or material.

The use of concrete, however, and concrete reinforced with steel, is growing to such an extent that a warning is advisable. Arch bridges in particular are not a structure which "practical" men are to be trusted to design. Span, rise, depth of fill, character of foundation, strength of reinforcement, and many other details are all so important in their relation to the proper design of an arch, that only a man with the mathematical training of an engineer is capable of proportioning an arch to the stresses to which it will be subjected. It is a remarkable fact with regard to the arch, that if not properly designed, even if of apparently sufficient thickness, the strains may be so situated that the arch cannot support its own weight. Concrete arch bridges are growing greatly in popularity, and their great durability marks them as the coming bridge. But they stand in a class with steel, that requires much care in design. The average man understands timber, in a practical way he can build a wooden bridge, and he knows when it is safe. But steel and concrete are materials requiring a mathematical training and scientific knowledge, when used in bridge construction.

WHERE DECLARATION OF MUNICIPAL ELECTION SHOULD BE MADE.—This point was involved in the case of *Rex ex rel. ARMOUR v. PEDDLE*, in which judgment was given on motion by relator to set aside the election of the reeve and council of the township of Onondaga, upon the ground that the public declaration of the election was not made at the township hall, but at another place. It was held that what took place was not such a defect as necessarily voids the election, but at most an irregularity within the meaning of section 204 of The Municipal Act, and cannot be assumed to have affected the result of the election. The motion was dismissed without costs.