to the Grand Trunk Railway of Canada do not impose any greater liability in respect to crossings than the Railway Act of Canada. *Gribble* v. *The Midland Railway Co.* (1895) 2 Chy. 827, and *The Canada Southern Railway* v. *Clouse*, 13 S.C.R. 140, referred to.

The provincial legislatures in Canada have no jurisdiction to make regulations in respect to crossings or the structural condition of the road-bed of a railway subject to the provisions of the Railway Act of Canada. *The Canadian Pacific Railway* v. *Parish of Notre Dame de Bonsecours* (1899) A.C. 367 followed. Appeal allowed with costs.

Stuart, Q.C., for appellant. *Fitzpatrick*, Q.C., and *L. A. Taschereau*, for respondent.

Man.] CANADIAN PACIFIC R.W. CO. *v.* WINNIPEG. [Oct. 8.

Assessment and taxes—Exemption from taxation—School taxes—By-law—Validating statute—Construction.

In 1881 the City of Winnipeg passed a by-law, No. 148, providing for a bonus to the C.P.R. Co. in consideration of certain works to be undertaken by the company, and also providing that the company should be forever exempt from all "Municipal taxes and rates, levies and assessments of every nature and kind." In 1883 the Legislature of Manitoba passed an Act making valid by-law No. 148 of the City of Winnipeg, describing it as a by-law for a bonus, but omitting all reference to the exemption clause.

Held, affirming the judgment of the Court of Queen's Bench for Manitoba, 12 Man. L.R. 561, that the said statute made valid the whole by-law 148, that relating to exemption from taxes as well as the portion recited in the Act.

Held, also, reversing the said judgment, that under said by-law school taxes were included in the exemption from "All municipal taxes." Appeal allowed with costs.

Aylesworth, Q.C., and *Atkins*, Q.C., for appellant. *Howell*, Q.C., and *Chrysler*, Q.C., for respondent.

Ont.] CITY OF OTTAWA *v.* HUNTER. [Oct. 24.

Appeals, Ontario—Amount in dispute—60 & 61 Vict. c. 34 (f).

Sec. 1 (*f*) of 60 & 61 Vict. c. 34, which provides that where an appeal from the Court of Appeal for Ontario depends on the amount in dispute, such amount shall be understood to be that demanded and not that recovered, if they are different, has no operation, being repugnant to sub-sec. (*c*) which requires the amount on the appeal to exceed $1,000 to give jurisdiction.

Where two clauses of the same statute, coming into force at the same time are repugnant, the clause placed last in point of arrangement cannot