

II

*Legal opinion of the Hon. G. Irvine, Q. C., with reference to the annual tax of 20 o/o upon the revenues of public officers.*

My opinion has been called as to the effect of the recent Statutes imposing a tax on the Registrars of this Province, on those Registrars who have been appointed to the Office prior to the passing of these laws.

I am of opinion that laws of this nature, cannot be taken to be retroactive or to touch vested rights unless the express terms of the Statute unmistakeably conveys that idea which, in the present case is not done.

Therefore entirely concur in the opinion of Mr. Laflamme enclosed herewith and entertain no doubt that these Statutes should not be considered as applying to the Registrars whose appointment dates previous to their coming into force.

(Signed) GEORGE IRVINE, Q. C.

---

CHAPITRE III.

JURISPRUDENCE.

1<sup>o</sup> LE DROIT RÉEL.

COURT OF QUEEN'S BENCH, 1874.

Montreal, 21st September, 1874.

*Coram* : MONK, J., TASCHEREAU, J., RAMSAY, J., SANBORN, J.,  
SICOTTE, J., *ad hoc*.

No 44.

LA BANQUE DU PEUPLE,

*Appellant;*

&

J. U. LAPORTE, *ès qual.*,

*Respondent.*

**HELD** : That the renewal of registration of any REAL RIGHT, required by Art. 2172 of the Civil Code has reference only to