The acts of either of several parties concerned as partners in such a fraud, are evidence in such action.

The morality of the law holds the party to the position he assumed to occupy.—*Simons et al* v. *Vulcan Oil Co.—S. C. Penn.*

INFANT.—The defendant, being of age, signed the following statement at the foot of an account of the items and prices of goods furnished to him, while an infant by the plaintiff: "Particulars of account to the end of 1867, amounting to 162*l.* 11*s.* 6*d*, I certify to be correct and satisfactory." *Held*, that this was not such a ratification in writing of the contract within 9 Geo. IV. c. 14, s. 5, as to render him liable.—*Rowe* v. *Hopwood*, Law Rep 4 Q. B. 1.

FACTOR. — An agent "intrusted with, and in possession of, goods," within the Factors Acts, is a person who is intrusted as agent for sale; and, consequently, one whose authority to sell has been revoked cannot pledge goods which had been intrusted to him for sale; but which he has wrongfully retained after his authority has been revoked, and the goods demanded from him by his principal.—(Exch. Ch.)—*Fuentes* v. *Montis*, Law Rep. 4 C. P. 93.

LIFE INSURANCE.—A custom among life insurance companies to allow thirty days' grace for the payment of premiums, notwithstanding a clause of forfeiture for non-payment on the day they become due exists in the policy, is valid to interpret the contract, and may be proven by the insured.

Evidence that the practice of the company was to give notice at the time at which the premiums fell due, and that they ommitted to do so on the occurrence of the default in question, or that they so dealt with the insured as to put her off her guard is admissable as evidence, from which the jury may draw the conclusion that the insured was mislead by the company, the company cannot take advantage of a default which they have themselves contributed to or encouraged.—*Helme* v. *Life Insurance Co.*, U. S. Report.

GIFT.—A check was given by A. to B., and presented without delay. The bankers had sufficient assets of A., but refused payment because they doubted the signature. The next day A. died, the check not having been paid. *Held*, a complete gift, *inter vivos*, of the amount of the check.—*Bromley* v. *Brunton*, Law Rep. 6 Eq. 275.

Lord Thurlow's appearance when presiding in the House of Lords was very grave and imposing, and Fox once remarked that it proved him dishonest, for no person could *be* so wise as Thurlow *looked*.—*Bench and Bar.*

## ONTARIO REPORTS

### MUNICIPAL CASE.

(Before His Honor JAMES R. GOWAN, Judge of the County Court of the County of Simcoe.)

IN THE MATTER OF APPEAL FROM THE COUNTY COUNCIL OF THE COUNTY OF SIMCOE IN EQUALIZING THE ASSESSMENT ROLLS.

*Assessment Act of 1869, sec. 71—Equalization of Rolls—Procedure—Towns and Villages.*

*Held*, in equalizing the rolls, although a difference is recognised by 32 Vic. cap. 26, sec. 71, between town and village property and country property, that as the valuation of the former is arbitrarily reduced by two-fifths, the duty of the County Council is to increase or decrease the aggregate valuations of townships, towns, and villages, as the rolls stand, as well as to make the statutory reduction with respect to the latter—town and village rolls being subject to equalization in the same way as townships.

Statement of the mode of procedure adopted in bringing the question for consideration in this case before the judge of the County Court under sub-sec. 3 of sec 71.

Remarks upon the difficulty, under the present system of assessment, of arriving at a fair equalization of the Assessment Rolls in different townships.

[Barrie, July 31, 1869.]

This was an appeal to the judge of the County Court of the County of Simcoe from the decision of the County Council of that County, under sec. 71 of the Assessment Act, of 1869, in equalising the assessment rolls for the preceding financial year. The facts of the case fully appear in the judgment of

GOWAN, Co. J.—Finding no procedure laid down in the law by which the jurisdiction under sec. 71 of the Assessment Act of 1869 is given, I appointed a day to hear all parties interested and settle as to the course of procedure, having reference to the nature of the jurisdiction, and the time limited for hearing.

On the day appointed, the Reeves for the greater number of municipalities were present. The Warden also was present, but not as authorized for the purpose by the County Council.—Upon the appeal being lodged I stated my desire to hear the several municipalities, and that I was prepared either to hear them by counsel or by some member of the corporation, authorized to act for the body entitled to be heard, but that I could not listen to unauthorized advocacy or permit it before me. The appellants alone were represented by counsel. The reeves appeared in person on behalf of their several municipalities. I then required the appellants to hand in at once a full and specific declaration or statement of what was objected to in the equalization by the County Council, and what it was claimed ought to have been done; in fact, full particulars to which they (the appellants) were to be confined in evidence, and I required similar declaration and claim from the other municipalities desiring to be heard and with the like object—these declarations were all put in—as the duty might be thrown upon me to equalize the whole assessment for the County. I further stated that I was prepared, so far as time would allow, to hear evidence submitted by any municipality to assist me to a just equalization, and I named the day when I would commence taking any evidence that might be submitted to me. In the course of the discussion as to the division of the time available for *viva voce* testimony, it was proposed to leave the matter in my hands upon the