First. In the old Act 2 Geo. II. c. 23, s 23, the expression was, "Fees, Charges or Disbursements *at Law or in Equity*," and was construed as extending only to fees, &c., connected with proceedings in Courts either at Law or Equity (*Hillier* v. *James Barnes*, 41, *Burton* v. *Chatterton*, 3 B. & Ald. 486, *Williams* v. *Odell*, 4 Price 279, *ex parte Dann*, 9 Ves. 547). But if the bill delivered contained *any* taxable item the *whole* became taxable (*Winter* v. *Payne*, 6 T. R. 645, *Smith* v. *Taylor*, 7 Bing. 259).

The present Act extends not only to "Fees, Charges or Disbursements," but to "*business done by any Attorney or Solicitor as such*," and therefore the Act is not now limited to business transacted in Court, but extends to any other business connected with the profession of an Attorney or Solicitor, which as an Attorney or Solicitor he is employed to do (*Smith* v. *Dimes*, 4 Ex. 32). When the bill is for conveyancing and business not done in Court the Taxing Officer must ascertain the remuneration as well as he can according to the contract between the parties express or implied (*In re Eccles et al*, 5 U. C. L. J. 279, *Ib.* 6 U. C. L. J. 59).

Second. The jurisdiction as to taxation extends only to the ascertainment by the ordinary rules of practice of the *quantum* payable by the one party to the other. It does not authorize the Court or Judge to determine whether a special agreement exists, or to interfere with a special agreement superseding the discretion of the Court (*In re Smith*, 4 Beav. 309, *Alexander* v. *Anderden*, 6 Beav. 405, *In re Byrch*, 8 Beav. 124. *In re Rhodes*, *Ib.* 224. *In re Thompson*, *Ib.* 237. *In re Eyre*, 10 Beav. 569). The validity of such an agreement can in Equity only be determined in a suit and not by petition (*In re Whitcombe*, 8 Beav. 145). And where the amount of a bill of costs was included in a settled account between a Solicitor and client, and retained by the Solicitor out of money in his his hands, it was held that the Court had not jurisdiction upon petition to open the account and enter taxation, and that it could only be done by bill (*In re Catlin*, 8 Beav. 121. *See* also *ex parte* Buss. 2 Phillips, 562). But the Courts of Common Law will not in general give full effect to agreements between Attorney and client for payment at a specified rate for business done (*Drax* v. *Scroope*, 2 B. & Ad. 581. *Evans* v. *Taylor*, 2 Dowl. P. C. 349. *Tanner* v. *Lea*, 4 M. & G. 617), though there is nothing to prevent an Attorney bargaining with his client for less than the established rate of fees (per Bullock, C. B., in *Smith* v. *Dimes*, ubi. sup.).

ATTORNEY'S BILL.

The case of *Read, Leith & Read* v. *Cotton & Manning*, reported in this number, will be read with interest in connexion with the foregoing.

MUNICIPAL LAW.

Our thanks are due to W. Duck, Esq., of the city of Ottawa, for the report of the case of *Regina ex rel. Horne and Sparks*, reported in other columns.

The judgment will be read with much interest by those who may be concerned in contesting a municipal election. The point decided is a new one, and the judgment is the more valuable upon this account.

It is provided by the Municipal Act (Consol. Stats. U.C. p. 551), that a relator with a view to question a municipal election shall make application "within six weeks after the election, *or* one month after the acceptance of office by the person elected." The doubt arises on the latter branch of the provision. What is an "acceptance of office," such as intended? Taking the declaration of office is undoubtedly an acceptance. Then what *other* act will constitute an acceptance?

It seems, according to the ruling of Judge Armstrong, that a speech by the elected to the electors, immediately after the termination of the election, announcing an acceptance of office, to bind a relator, must be clearly proved, and possibly made in his presence or with his knowledge.

The proper construction of this clause of the statute becomes a matter of much concern, when we mention that if the time allowed for moving be allowed to expire without a motion, the right of the elected to hold his seat cannot be tried by information in the nature of a *quo warranto*, or in any other direct manner. (*Reg. ex rel. White and Roach*, 18 U.C., Q.B. 226.)

DEATH OF BARON WATSON.

This eminent Judge, like the late Mr. Justice Talfourd, expired while holding a Court of Assize. On 13th March last, while holding the Assizes for the County of Montgomery he was seized with an apoplectic fit, and in less than an hour from the first attack breathed his last, aged 63. The names of Mr. Wilde, Q. C., Mr. Montague Chambers, and Mr. Lush, are mentioned in connexion with the vacant seat.

LAW AND EQUITY.

The Lord Chancellor, who for so many years presided over the Court of Queen's Bench, and who, owing to his large experience and extensive learning, is, perhaps, of all living men the best fitted to bring about a fusion of the systems of Law and Equity, has introduced a bill, which, if it become law, will in a great measure attain that end.