cattle; and that the case was not within the exception provided for by sub-s. (b) of the same section, because Coaker was not a person who had "bought or agreed to buy the goods under a contract or agreement in writing, signed by him, providing that the property in or title to the goods should not pass to the buyer until payment in full of the price thereof." When Coaker took possession there was only a verbal promise by him that he would sign such a contract or agreement when called upon, but the statute requires that the writing should be signed before or at the time of the delivery of the goods, or so soon thereafter as to form part of one transaction.

Appeal allowed with costs.

T. R. Ferguson, for plaintiff. *Potts*, for defendant.

Full Court.] [July 29.

IN RE ASSESSMENT ACT, 1903, AND NELSON AND FORT SHEPPARD RAILWAY CO.

Assessment Act, 1903—Wild lands—Valuation of—Average value per acre—Assessor acting on instructions from superior officers—Exemption from taxation under—Jurisdiction of Court of Revision to deal with question of exemption.

Appeal by the company from the decision of a Court of Revision and Appeal. In assessing 500,000 acres of wild land, consisting largely of inaccessible mountains and valleys, the assessor acted on instructions received from his superior officers and fixed the value at $1 per acre for the whole tract. On appeal to the Court of Revision and Appeal evidence was taken and an average value of 45 cents per acre was fixed. An appeal was taken to the Full Court on the grounds that the valuation was too high, and that so far as some of the lands were concerned they were exempt from taxation under the Company's Subsidy Act, and on the argument counsel for the company asked the court to fix the assessable value of the lands at the specific sum of $47,986.23.

Held, per DRAKE, J.: That as some of the land was of some value and some of it of no value, the fixing of a flat rate was not a compliance with s. 51 of the Assessment Act, 1903, and that the assessment should be set aside with costs.

Per IRVING, J.: The evidence did not enable the court to form any opinion as to the value of the land within the meaning of s. 51, and as the assessment was improperly levied at the outset the court should simply declare that there was no proper assessment in respect of which an appeal will lie.

Per DUFF, J., dissenting: 1. The evidence was adequate to enable the court to fix, as against the appellant, the assessable value of the lands.

2. The court has power to deal with the assessment even though it was not made in accordance with the statute.