

1905, and afterwards, in March, 1905, at the request of Keith, amended to read as having been granted to Keith and Hamilton.

Held. A commissioner, prior to the passage of the amendment of 1905, having adjudicated upon an application for a record, and having made the appropriate entry, is functus officio, and has no power to amend such record.

Any such amendment, being a nullity, cannot be reviewed in any proceedings under s. 36.

Bodwell, K.C., and *Oliver*, for petitioner. *Bowser*, K.C., for respondents.

Book Reviews.

THE LAW OF ASSESSMENT, by A. WEIR, B.A., LL.B., of Osgoode Hall, Barrister-at-law, including the law of Statute Labour. Toronto: Canada Law Book Company, 1905.

If light is needed on any subject in which the profession and the public are jointly interested it is the law affecting the assessment of property. Mr. Weir, whom we know to be a careful and painstaking student of the law and an accurate thinker, has here given us the result of his industry and thought. Further experience will remedy some defects, for no man is born a scientific bookmaker; but what is most important he gives us the law as it stands.

A book on this subject, giving the Act and the decisions on the various sections, gathering together all the Canadian cases, with a full selection from those of England and the United States will be as useful to those who have to administer the law in the various municipalities as to the lawyer who may be called upon to advise thereon.

The author has, we are glad to see, dealt fully with the procedure in tax sales, and his collections of authorities on the subject will be found very useful to practitioners, who are so often called upon to advise upon the legality or otherwise of the proceedings antecedent to or at these sales.

A good index closes the volume.

UNITED STATES DECISIONS.

BILLS AND NOTES:—A bank which has accepted a cheque on deposit, with the depositor's indorsement, is held in *Aebi v. Bank of Evansville* (Wis.) 68 L.R.A. 964, to discharge the in-