

of any objection or any excuse for non-attendance that may be made by a party whom he serves, and state it at the proper time to the Judge.

The 35th section of the D. C. Act regulates the time and manner of service of Summons on Jurors. The time is three days at least before the Court day (that is three clear days) and the summons is served by delivering the same personally to the Juror or leaving it for him with a grown-up person at his residence; what has been before said of non-personal or "house-service" will apply here.

The Bailiff should note on a list prepared for the purpose, the time and mode of service on each Juror, and make return to the Clerk before the Court day.

Service of Notices.—Notices of defence and other notices may require to be served by the Bailiff; they are in general necessary to be served six days at least before the Court day, and may be served by delivering a copy to the opposite party or leaving the same for him at his usual place of abode, but as services of this kind are usually made by the parties, a brief reference seems sufficient.

Taking Confessions.—A Bailiff may accept a confession from any debtor desirous of executing the same according to the 54th section of the D. C. Act; and he is bound to take it whenever tendered to him. Bailiffs should therefore always carry with them a good supply of blank Confessions and pen and ink to take them; for materials for writing are not always to be had in the out of the way places to which officers have to go. (1) In taking a confession, the sum confessed should be inserted in words at length and not in figures: and the paper should be kept clean.

A confession may be given before any suit commenced as well as after action brought. The form of confession after action brought is given in the forms (No. 11); the form of confession before action need not be given, as it is for the party in whose favor it is, to have it correctly drawn; but the 31st Rule of Practice gives the necessary information on this head.

(1) The plan spoken of in an old number of the *Law Journal* is an excellent one:—"In some counties Bailiffs have a species of leather pocket-book with four divisions, one for summonses, one for confessions, one for executions, and one for judgments and other papers, this seems a simple and easy plan for keeping the papers unimpaired and for avoiding mistake or confusion—but experience is the best teacher."

The Bailiff should read and explain a confession taken from an illiterate defendant, and should in all cases sign his name at once as a subscribing witness after the defendant has put his name or mark to the document. Bailiffs should bear in mind that every confession taken must be proved on oath, and in such oath the officer must be prepared to state "that he has not received and is not to receive anything from the plaintiff, defendant, or any other person, except his lawful fees for taking such acknowledgment, and that he has no interest in the demand sought to be recovered." Whenever a confession is taken on Foreign Summons, an affidavit of the execution thereof should always accompany the confession, when returned to the Clerk of the Court; otherwise, the Judge cannot treat it as a confession, and the officer will lose his fee.

U. C. REPORTS.

GENERAL AND MUNICIPAL LAW.

THE MUNICIPALITY OF BERLIN V. GRANGE, (Trinity Term, 19 Vic.)

Assessment of unoccupied land of non-residents—Mode of collecting same, &c.
A non-resident owner of lands can only be rated on the assessment roll by name at his own request. The taxes due on lands of non-residents cannot be sued for as a debt until they have been five years in arrear, and cannot be realized by a sale of the land in manner provided for in the act. *Macaulay, C. J., dissentiente.*

[5 C. P. R., 211.]

Writ issued the 14th February, 1855. Declaration in debt for £383 16s. 1d., recites that in and during the year 1854, the defendant then being resident without the limits of the village of Berlin, to wit, at the town of Guelph, in the county of Wellington, was the freehold owner of certain unoccupied lands, tenements, and hereditaments within the limits of the said village (comprising village and park lots, known and designated by certain numbers); and also of certain other lands, &c., within the limits of the said village, all of which consist of part of lots three and four, and lot sixteen, old survey, township of Waterloo; in respect of which said lands the defendant was, according to the provisions of the statute in that behalf, liable to be rated and assessed for the said year 1854, in and for divers taxes or rates for public, county, village, and other purposes, chargeable upon, and payable out of the said lands, &c.; and the said defendant being so liable, the said lands, &c., were in the said year 1854 duly assessed and valued, and in respect thereof, the defendant being then resident without the limits of the said Municipality, was rated as a non-resident by the duly appointed assessors of the said Municipality, &c., for the said year 1854, at certain sums for the actual and annual value of the said lands; which said lands, according to their numbers and designations, and the said several sums at which the same were assessed and valued as aforesaid, were duly entered by the assessors for the said year in the assessment roll of the whole ratable property of the said village for the year, the value of such lands in the aggregate being £1,110 9s., of all which premises due notice was afterwards given by the said assessors to the defendant, according to the statute in that behalf; and which valuation had not been appealed from or varied; and