

plication, "that, at the time when the said causes of action did accrue to the plaintiff, he, the defendant, was in the United States of America beyond the seas, within the meaning of the statute in that case made and provided; and the plaintiff commenced this suit within six years next after the defendant first returned from parts beyond the seas after the accruing of the said causes of action." Rejoinder, "that the said cause of action accrued to the plaintiff at the city of Buffalo, and, at that time, and for a long time thereafter, both the plaintiff and defendant were permanent residents of the said city in the State of New York, one of the United States of America, beyond the seas, within the meaning of the statute in that case made and provided; and that the plaintiff is still a resident beyond the seas as aforesaid, and the defendant avers that the said cause of action did not accrue within six years before this suit." Demurrer, "that the rejoinder is bad in substance." Allowed. *Kasson v. Holley*

SURETY. See PRINCIPAL AND SURETY.

TAX SALE.—Irregularities.—Demurrer for want of equity.—In a bill to avoid a sale for taxes, plaintiff alleged as objections to the sale:—That the lands were never assessed according to law. That the assessment rolls were never returned according to law, or with the certificate or oath required by law. That no taxes were levied by the council for either 1880 or 1881. That, in the alleged assessment rolls for the years 1880 and 1881, the alleged assessment and the levy alleged and claimed to have been made, were *pf*, and were assumed to be made upon, the north half of the section as one parcel. That the half section was advertized as one parcel. That, at the sale, the land was offered for competition in two parcels of a quarter section each. That the lands were not advertized in the manner and for the length of time required by law. On a demurrer for want of equity, *Held*, That the allegations contained in the bill were sufficient in form, and, if proved, alleged grounds for setting aside the sale. *Held*, That where land was assessed as one parcel, a treasurer, when selling, has no right to offer it in two or more parcels. *Reed v. Smith*

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Irregularities.—Non-resident lands.—On a bill to set aside a sale for taxes, *Held*, 1. That when, at a public meeting, the ratepayers had determined to raise \$300, for the erection of a school house, the trustees had no power to increase the amount. 2. That there is no power to assess unoccupied or non-resident lands under 36 Vic. c. 22. 3. That the absence of a warrant from a justice of the peace to the secretary-treasurer, and of a return by the latter to the trustees, are each fatal to the validity of the sale. 4. That the fact that the *Gazette* was not published in three consecutive weeks prior to the sale, was no sufficient excuse for non-compliance with the statute. 5. That the requirements of statutes working forfeitures are to receive a strict construction. *Gemmel v. Sinclair*

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