

possession by the tenant of said goods and chattels on the premises shall be sufficient *prima facie* evidence that they belong to him. 55, V. c. 48, s. 124 (1); c. 49, 19, (1); 59, V. c. 58, s. 6, s. 7, (1); 60, V. c. 3, s. 3; c. 15, sched. C. (133).

In cases under this sub-section the distress can only be made on the premises, and, except in the cases referred to in clauses *a, b, c* and *d*, the goods and chattels on the premises not belonging to the owner or person assessed cannot be distrained where the owner or person assessed is not in possession.

The collector may make the distress in person, or he may appoint a bailiff or agent. The collector is liable for anything done by the bailiff under his authority, *Corbett v. Johnston*, 11, U. C. C. P. 317; but it has not yet been determined whether he would be liable for anything done by the bailiff without authority or contrary to the warrant. The collector or bailiff should not seize more than is reasonably sufficient to pay the taxes, but he should also take care to seize enough so as to avoid the necessity of making a second seizure, in case the goods should not realize enough to pay the taxes, otherwise the legality of the second seizure might be questioned.

The collector ought not to adjourn the sale in the interests of the persons liable for the taxes. This section is emphatic in its language and says: "At the time named in the notice the collector or his agent shall sell at public auction," etc. There may be good reason in some cases to adjourn the sale in the interests of the municipality when there are no bidders and the property cannot be sold for want of buyers.

In the case of a non-resident, the power of distress is only as to any goods or chattels which the collector may find upon the land.

PROVISIONS AS TO GOODS IN HANDS OF ASSIGNEE OR LIQUIDATOR.

Provided, nevertheless, that no goods which are in the possession of the person liable to pay such taxes for the purpose only of storing or warehousing the same, or of selling the same upon commission or as agent, shall be levied upon or sold for such taxes; and provided further that goods in the hands of an assignee for the benefit of creditors, or in the hands of a liquidator under a winding up order shall be liable only for the taxes of the assignor or of the company which is being wound up, and for the taxes upon the premises in which the said goods were at the time of the assignment or winding-up order, and thereafter while the assignee or liquidator

occupies the premises or while the goods remain thereon. (58 V. c. 47, s. 7.)

This proviso excepts and exempts goods in the possession of a warehouseman and those of an assignee for creditors or a liquidator, and collectors must be governed by its provisions.

By section 10 of the Assessment Amendment Act, 1899, it is enacted that in cities and towns, and any other local municipalities having power to sell lands for the non-payment of taxes, no distress for the taxes upon each parcel of vacant property shall be made upon the goods or chattels of the owner in any part of the county other than upon such property, and this provision shall be retroactive, so as to apply to the returns for arrears of taxes for the years 1896 and 1897.

(2) The goods and chattels exempt by law from seizure under execution shall not be liable to seizure by distress unless they are the property of the person who is actually assessed for the premises, and whose name also appears upon the collector's roll for the year as liable therefor. (R. S. O., cap. 224, s. 135, s. s. 2.)

For a list of the goods exempted from execution, see cap. 77, R. S. O., 1897. It will be observed that the person who is actually assessed for the premises, and whose name also appears upon the collector's roll for the year as liable therefor is not entitled to any exemption.

(3) The person claiming such exemption shall select and point out the goods and chattels as to which he claims exemption. (R. S. O., 1897; cap. 224, s. 135, s. s. 3.)

Section 11, sub-section 1, 62 Vic. c. 27, adds section 135a to the Assessment Act. The added section makes provision for distress by the collector for taxes charged against and payable in respect of *personal property*, and is as follows:

135a.—(1) Subject to the provisions of section 60 of this Act, in case a person assessed in respect of personal estate or personal property neglects to pay the taxes for fourteen days, after demand or after notice served pursuant to a by-law aforesaid, or in the case of cities or towns after demand and notice as aforesaid, the collector may by himself or his agent (subject to the exemptions provided for in sub-section 2 of this section) levy the same with costs by distress.

1. Upon the goods and chattels of the persons assessed wherever found within the county in which the local municipality lies for judicial purposes;

2. Upon the interest of the person assessed in any goods to the possession of which he is entitled under a contract

for purchase, or a contract by which he may or is to become the owner thereof upon performance of any condition;

3. Upon any goods and chattels in the possession of the person assessed where title to the same is claimed in any of the ways defined by sub-clauses *a, b, c* and *d* of section 135, and in applying said sub-clauses they shall be read with the words "owner of" and the words "on the premises" omitted therefrom.

(2) Sub-sections 2 to 8 of the said section 135 shall apply to goods and chattels liable to distress under this section and to proceedings taken under this section.

Collectors should be diligent in the collection of taxes and should, if possible, make them out of the chattels. If the person who ought to pay them neglects to do so, it is a frequent objection to the sale of lands for taxes, that they might and ought to have been made out of the goods and that it is unlawful to sell the lands to satisfy them. Municipal councils ought also, as far as possible, to avoid extending time for the collection of taxes or special arrangements in regard to the collection of any person's taxes. They should insist upon the taxes being collected and the roll returned within the time fixed by statute, to enable the clerk and the county treasurer to perform their duties in regard to those taxes which cannot be collected.

Representatives of the Victoria County Council have been inspecting Houses of Refuge at Whitby, Brantford, Sarnia and Berlin. *The Post* says: "The House of Refuge at Berlin impressed the members more favorably than the others as to its location and general appearance." This was the first institution of its kind in the Province, and the experience of its progressive management has always been at the disposal of counties desiring to profit thereby.

At a recent meeting the council of Toronto Gore passed the following resolution: "That this council is of the opinion that the railway and other great corporations are not bearing their fair share of taxation in this province, and that consequently, the people whom we represent in our capacity as a council are compelled to bear an unjust share of the burden of taxation. Therefore, we desire to go on record in favor of the immediate enactment by the Provincial Legislature of the Pettypiece Bill or some such measure as will embody the principles of that Bill. We believe that such legislation will meet with the unanimous approval of this municipality."