

the time care should be taken to see that fourteen clear days are given before proceeding to seize. The day of giving notice or the date of seizure must not be counted in the fourteen days. As to the property liable to seizure, if there be no goods or chattels on the premises, the collector is authorized to seize anywhere in the county the chattels of the person who ought to pay the taxes, that is the person who had been assessed. A tenant who having removed after being assessed is still liable to pay the taxes. The owner having been bracketed with the tenant, could the owner's own chattels situated in another house and which had never been on the premises in default be liable as well for the taxes of the premises where situated as for the premises lately occupied by the tenant in default, and could the collector properly return in default the vacant premises lately occupied by the tenant so long as either owner or tenant resided in the county and had chattels liable to seizure for taxes? We should like more light on this phase of the question. Of course if the premises are occupied the goods and chattels of the occupant whether his name appears on the roll or not would be liable, and in that case the collector would not likely trouble himself to follow the goods removed elsewhere. As some collectors may wish to know what are the costs chargeable by bailiffs under the Division Courts Act, we append the same below.

Sub-section 2 of section 124 has reference to the manner of dealing with goods and chattels about to be removed out of the municipality after demand has been made for the taxes and before the expiry of the fourteen days' time. In cases of that kind the collector makes an affidavit to that effect before a J. P. or the mayor or reeve, and a warrant will issue authorizing the collector to seize.

Section 125 provides that in case any person whose name appears on the roll is not resident within the municipality, the collector shall transmit to him by post a statement and demand of the taxes charged against him on the roll, and shall enter the date of such notice in the proper column of his roll. It is important to notice also that the law requires that the statement sent by post shall in addition contain the name and post office address of the collector written or printed on some part of it. This notice by mail is no doubt intended for non-residents who had requested their names to be placed on the roll, but the wording of it might also include those who had been assessed as residents but who had afterwards removed from the municipality. Unless such persons requested this and left their address with the collector we do not think he would be required to notify them, as in other cases he could not be expected to know the address of persons who had removed from the municipality. In fact we cannot believe the law was intended to include others than those actually assessed as non-residents.

Section 126 requires that "in case of the land of non-residents, who have required their names to be entered on the roll, the collector, after one month from the date of the delivery of the roll to him, and after fourteen days from the time of such demand as aforesaid has been so transmitted by post, may make distress of any goods and chattels which he may find upon the land; and no claim of property, lien or privilege shall be available to prevent the sale, or the

payment of the taxes and costs out of the proceeds thereof." It would appear from this that the collector would require to examine the lands of non-residents to see if there is anything on it liable to be sold. Cattle that might be running at large and stray upon the vacant land of a non-resident might thus become liable to seizure for the taxes no matter who owned them, or if any person happened to place even temporarily any chattels on a non-resident's lot, such chattels would be liable to be seized for the taxes due by the non-resident. This would be a great hardship on the owner of the chattels, but fortunately the law is not imperative as it uses the words "may make distress," and no collector would surely wish to be the instrument of such wrong by enforcing the right he might have in such a case. The writer as deputy-sheriff many years ago when lands in default for taxes were sold by the sheriff, was notified by the owner of a vacant farm at some distance from the county town that there were cattle on the premises and requiring him to seize them and make the taxes, and thus free the land. There was no other recourse but to visit the property, no matter what injustice the owner sought to place upon his neighbors, for if there were chattels on it to distrain out of which to make the taxes the land could not be sold. Having arrived in the vicinity of the land, which was an open commons and a sort of runway for all the neighbors' cattle, we halted at a farm house to make enquiries as to the situation of the land in question, and during the conversation we were not guarded, as was our wont, in relating our business to that section. The farmer took in the situation and offered to point out the property, but could not do so until after dinner as he was busy. We consented to the delay—the inducement of a dinner and a guide being our justification—and having visited the property nothing could be found upon it, the cattle having betaken themselves to pastures new. The taxes were afterwards paid by the owner before the sale of the land came off. We doubt not collectors if called upon to seize the property of innocent persons would find some means of informing them of their jeopardy before doing so.

Section 127 requires in case of default and goods have been distrained, that the collector shall, by advertisement posted up in at least three public places in the township, village or ward wherein the sale of the goods and chattels distrained are made, give at least six days public notice of the time and place of such sale, and of the name of the person whose property is to be sold; and at the time named in the notice the collector or his agents shall sell at public auction the goods and chattels distrained, or so much thereof as may be necessary.

Section 131 provides that if the taxes payable by any person cannot be recovered in any special manner provided by this Act, they may be recovered with interest and costs, as a debt due to the local municipality. Before the corporation could recover on a suit for arrears of taxes, it would have to be shown that there had been no other recourse by which they could be made, the manner in which the collector had performed his duty would therefore have an important bearing on the case.

Section 132 requires the collector in towns, villages and townships to "return his roll to the treasurer on or before