

and that the Judge of their County holds the position he does in the estimation of the public.

The services of Mr. Gowan have not been confined only to his own County, but are very generally known and appreciated outside its limits. The active part he took in the Consolidation of the Statutes, and for which he was publicly thanked by Sir James Macaulay in most marked and complimentary language, will be familiar to many of our readers; he was also one of the judges appointed to prepare the rules for the Division Courts and County Courts, &c. In these and other matters, about which we must refrain from speaking more at length, the public are indebted to his labour, learning and experience.

The subject is one of interest and pleasure to us, and is by no means exhausted by these few remarks of ours. We may say in conclusion, that nothing has ever given us greater pleasure in the conduct of this Journal than that of being able to chronicle this tribute of respect, so spontaneously offered and so worthily bestowed.

The learned Judge, in an impressive and eloquent manner, replied to the address, and concluded thus:—

“It was right that I should endeavor to discharge every duty faithfully and fearlessly: to create confidence in and to secure to suitors the full benefit of the several Courts over which I preside, and to impress the public with the feeling of respect, never withheld from a Court of Justice, however limited its sphere, where order and decorum obtain.

“From the first I felt that this could be best done with the aid of an educated and honorable Bar, who would feel with me that we were all ministers of justice—all equally striving for the same great end. From the profession in this County I have always received the greatest aid in the discharge of my judicial duties, and it is to your cordial co-operation and support I am indebted for a measure of success that, unassisted and unsupported, I could scarcely have obtained.

“In gladly according to the Bar every privilege they could fairly claim: in fostering a right feeling in their intercourse with each other: in publicly combating prejudices against them, I have ever felt I was strictly within the line of duty; but I think you will acquit me of the weakness which fails to look for the inherent merits of a case in admiration for the skill and zeal of counsel.

It is most gratifying to me that you rightly possess the respect of the whole community, and I can with great truth say that honor, learning and ability, are characteristics of the legal profession in this district.

“At the age of twenty-five I entered with ardor on a work I liked, and though this judicial District was then, as now, the largest in Upper Canada, I felt equal to the labor, and I am able to say, through God's goodness to me, that during a period of nearly twenty-six years I have never been absent from the Superior Courts over which I preside, and, as to the Division Courts (except when on other duties at the instance of the Government) fifty days would cover all the occasions when a deputy acted for me. I have, I may be pardoned for saying, undergone labors and exposure of the most trying kind, as most of you know; but few are aware that those labors have left me with a seriously impaired constitution; yet I trust there is still in me some years of work, and nowhere could I be so happy in living and acting as amongst those whom I have known and valued so long.

“And now gentlemen need I say that I will preserve as a precious possession the address with which you have honored me. Your valuable gift will long after I have passed away, show the first Judge of this District as he looked after a quarter of a century of work. I would that it could portray with equal fidelity how deeply he was touched by this generous mark of your regard: how much invigorated for fresh exertion to try to deserve all that your kindness has associated with his name.”

After the rising of the Court, the members of the profession present, which included, we believe, every practitioner in the County, together with some of the County officials and others, were sumptuously entertained at the hospitable residence of the learned Judge.

TAX SALES.

We will conclude our synopsis of the cases bearing on the question of sales for taxes by giving the leading points that were decided in the cases of *Cotter v. Sutherland*, and *Stephens et al. v. Jacques et al.*, in 18 C. P. 357, in which all the previous decisions were reviewed. These points were shortly as follows:—

Under the Statute 59 Geo. III. c. 7, 4th Sess., it was the duty of the Court of Quarter Sessions to assess the amount of taxes to be paid upon lands, not exceeding the sum of one penny in the pound of the statutable value, and where the Treasurer of his own motion charged every wild lot