paid, and that the east half had been properly assessed by itself: *Allan* v. *Fisher*, 13 C. P. 63.

An assessment of so much per acre, in place of on the assessed value, is illegal under the 4 & 5 Vic. ch. 10: *Doe d. McGill* v. *Langton*, 9 U. C. 91; *Williams* v. *Taylor*, 13 C. P. 219.

3.—The Treasurer's Return of Lands in Arrear for Taxes.

Proof must be given of a return having been made under 6 Geo. IV. ch. 7, sec. 6, and the 9 Geo. IV. ch. 3, sec. 9, of the land in question having been the proper time in arrear for taxes: *Doe d. Bell* v. *Reaumore*, 3 O. S. 243.

The books of the Treasurer shewing land to be in arrear are sufficient proof of the fact of arrear.

Quære, if warrant alone would not be sufficient: *Hall* v. *Hill*, 22 U. C. 578. See 2 Error and Appeal, 569.

And that the taxes were in fact in arrear, and for the proper time: *Ibid; Doe d. Upper* v. *Edwards*, 5 U. C. 594; *Doe d. Sherwood* v. *Mattheson*, 9 U. C. 321; *Harbourn* v. *Boushey*, 7 C. P. 464; *Errington* v. *Dumble*, 8 C. P. 65; *Allan* v. *Fisher*, 13 C. P. 63; *Meyers* v. *Brown*, 17 C. P. 307; *Jones* v. *Bank of Upper Canada*, 13 Grant, 74.

An extract from the Treasurer's book, shewing the taxes to be unpaid, is not sufficient evidence of that fact: *Munro* v. *Grey*, 12 U. C. 647.

4.—Writ to sell.

Must be under the seal, as well as the signature, of the proper officer, and if not sealed all sales made under it are void: *Morgan* v. *Quesnel*, 26 U. C. 539.

It must be founded on the Treasurer's return, when the return was required: *Doe d. Bell* v. *Reaumore*, 3 O. S. 243; *Errington* v. *Dumble*, 8 C. P. 65.

A mistake in representing the taxes as due from 1st of July, 1820, to the 1st of July, 1828, in place of from the 1st of January to the 1st of January of these years, is not important, the taxes being in fact due for the full period of eight years: *Doe d. Stata* v. *Smith*, 9 U. C. 658.

A writ issued in 1837, and postponed by the 1 Vic. ch. 20, was properly acted on in 1839, and did not lapse: *Todd* v. *Werry*, 15 U. C. 614; *Hamilton* v. *McDonald*, 22 U. C. 136.

The omission to distinguish in the writ whether the lands were patented, or under lease or license of occupation, is fatal to it and to the sale: *Hall* v. *Hill*, 22 U. C. 578, affirmed by Er. & App. 569.

Describing the lands in the writ as "all patented" is sufficient: *Brooke* v. *Campbell*, 12 Grant, 526.

Describing the lands to be sold in a schedule which is incorporated with the warrant, so as to be a part of it, is sufficient: *Hall* v. *Hill*, 22 U. C. 578.

The writ should shew the particular land that is to be sold: there being confusion and doubt in this respect will avoid the sale: *Townsend* v. *Elliott*, 12 C. P. 217.

If the identity can be established it will answer: *McDonell* v. *Macdonald*, 24 U. C. 74.

The writ can issue only after the full period is past for which the land can be sold: *Kelly* v. *Macklem*, 14 Grant, 29.

When new county erected, and taxes become due to it, and taxes are also and were due before the separation, the writ to sell goes to the Sheriff of the new district to sell for the arrears due both counties: *Doe d. Mountcashel* v. *Grover*, 4 U. C. 23.

5.—Distress.

It must be shewn in sales under the earlier acts that there was no sufficient distress on the premises: *Doe d. Bell* v. *Reaumore*, 3 O. S. 243; *Doe d. Upper* v. *Edwards*, 5 U. C. 594.

The Sheriff was not obliged to look for a distress on the land between the time he first offered the land for sale and the time when the adjourned sale was held, and a distress in fact being on the land between those two periods did not defeat the sale: *Hamilton* v. *McDonald*, 22 U. C. 136.

The 13 & 14 Vic., ch. 67, did not require the Sheriff to search for goods and chattels, as a distress, before selling the land, the duty of distraining, if there be a distress, being thrown on the collector: the warrant simply requires the Sheriff to sell: *McDonell* v. *Macdonald*, 24 U. C. 74; *Allan* v. *Fisher*, 13 C. P. 63.

(*To be continued.*)

PROFESSIONAL COSTUME.

We have contended for a proper regard for the dignity of the Local Courts in the matter of the proper and seemly dress of the Judges. In England they go much further, as appears