

DISTRESS FOR TAXES.

At the request of a collector we devote some space to a consideration of what goods are liable to be seized and sold for taxes. There was a singular contradiction in the Revised Statutes of 1837 relating to the powers of collectors to distrain on the goods and chattels of an occupant other than the person who had been assessed. Section 124, sub-section 1, of the Assessment Act, made it legal to distrain any goods or chattels of any such other person occupying the premises, whereas sub-section 1 of section 27 of the Act relating to Landlord and Tenant provided that only such goods and chattels belonging to any person on the premises not being the assessed party were liable to distress for taxes as were not exempt from seizure on an execution. These two contradictory provisions continued without amendment from 1837 to 1890, in which latter year by an amendment to the Assessment Act they were made to harmonize by making the provisions of the Landlord and Tenant Act to prevail. Therefore as the law now stands there are no exemptions in the case of the assessed party, and his goods may be seized anywhere in the county, but if a seizure is made of goods on the premises not belonging to the assessed party, the owner of such goods can claim such exemptions as the law provides in the case of a seizure under execution for debt. These exemptions relate principally to household furniture and the like and are somewhat numerous. Thus an incoming tenant who had not been assessed, if he has goods on the premises which are not exempt from seizure on an execution might have to pay the taxes of the owner or the former occupant. So long as the owner or other person assessed has any goods in the county it would not be proper, in our view, to distrain the goods of a person not assessed even if found on the premises, especially where doing so would be a hardship on such person. If, however, no other goods are to be found, the collector would be bound to seize the goods not exempt on the premises, for otherwise he could not make the oath required when returning his roll to the local treasurer, nor would a return of such lands in default to the county treasurer be legal. A person not assessed who had to pay the taxes could sue the person assessed, or he might deduct the taxes paid by him from any rent payable. If he could not get a refund in either way, as sometimes might happen, it would be a hardship, and in such a case application should be made to the council to instruct the collector not to collect, this course being more in harmony with the eleventh commandment—"Love one another."—as it would be better that the municipality as a whole suffer the loss than that an injustice be done an innocent person.

Collectors will therefore remember that there is no exemption of the goods belonging to the person taxed, whereas in the case of the seizure of goods on the premises belonging to a person not assessed he could only distrain such as are not exempt from seizure on an execution for an ordinary debt. For the guidance of collectors we copy

below a list of the exemptions, as taken from the Act respecting executions:—

1. The bed, bedding and bedsteads (including a cradle) in ordinary use by the debtor and his family.
2. The necessary and ordinary wearing apparel of the debtor and his family.
3. One cooking stove with pipes and furnishings, one other heating stove with pipes, one crane and its appendages, one pair of audirons, one set of cooking utensils, one pair of tongs and shovel, one coal scuttle, one lamp, one table, six chairs, one washstand with furnishings, six towels, one looking-glass, one hair brush, one comb, one bureau, one clothes press, one clock, one carpet, one cupboard, one broom, twelve knives, twelve forks, twelve plates, twelve teacups, twelve saucers, one sugar basin, one milk jug, one teapot, twelve spoons, two pails, one wash tub, one scrubbing brush, one blacking brush, one wash board, three smoothing irons, all spinning wheels and weaving looms in domestic use, one sewing machine and attachments in domestic use, thirty volumes of books, one axe, one saw, one gun, six traps, and such fishing nets and seines as are in common use, the articles in this sub-division No. 3 not exceeding in value \$150.
4. All necessary fuel, meat, fish, flour and vegetables, actually provided for family use, not more than sufficient for the ordinary consumption of the debtor and his family for thirty days, and not exceeding in value the sum of \$40.
5. One cow, six sheep, four hogs and twelve hens, in all not exceeding in value \$75, and food therefor for thirty days, and one dog.
6. Tools and implements of or chattels ordinarily used in the debtor's occupation, to the value of \$100.
7. Bees reared and kept in hives to the extent of fifteen hives.

The above is the list, and a debtor could be comfortably fixed and snap his fingers at a bailiff having an execution against him. The debtor or family have the right of selecting from a greater number of articles those that should be exempt, and they may elect to receive the proceeds of the sale of the tools and implements under sub-division 6 up to \$100. Tools and implements as therein mentioned have been held to include a horse ordinarily used in the debtor's occupation. Growing crops, except hay, may be seized, but hay must be cut before it becomes a chattel. This is no doubt because hay grows from the soil without requiring annual sowing, and is therefore held to be a part of the soil until it is cut.

REPORT OF COMMISSION ON MUNICIPAL INSTITUTIONS.

(EXTRACTS CONTINUED.)

Although the law provided that the roads should be made by statute labor, the progress in road-making was painfully slow. The large tracts of land granted to the officers of the disbanded regiments and to the principal U. E. Loyalists, and the large tracts afterwards granted to the members of the Executive Council and others, contributed little to the construction of roads. Many of the early settlers too were not of industrious habits. Gov. Simcoe proposed to construct Yonge Street to the Georgian Bay, and Dundas Street to London, and by the Kingston Road to open a thoroughfare to Lower Canada,