

Mills & Hutchison, et déboute les demandeurs de leur action avec dépens."

Action dismissed.

*Mercier, Beausoleil & Martineau*, for plaintiffs.

*Abbott, Tail & Abbotts*, for defendants Mills & Hutchison.

N.B. The case is now in appeal. With reference to the expression "dans les cas de faillite" used in C.C. 1998, see C.C. 17, par. 23: "La faillite est l'état d'un commerçant qui a cessé ses paiements."

#### CIRCUIT COURT.

MONTREAL, March 20, 1883.

Before LORANGER, J.

THE CORPORATION OF THE COUNTY OF HOCHELAGA  
V. THE CORPORATION OF THE VILLAGE OF COTE  
ST. ANTOINE.

*Corporation—Assessment—Tax to cover expenses of  
corporation of county.*

The Corporation of the County of Hochelaga, being compelled to provide for the payment of certain costs incurred in suits to which the Corporation was a party, adopted a resolution imposing a tax on the several municipalities within the County, in proportion to the assessed value of their real property, in order to cover the debt.

To an action against the defendant, one of the municipalities so charged with a portion of the debt, it was pleaded that a tax cannot be imposed by the county council otherwise than by law, and that the attempt of the plaintiff corporation to impose such tax by resolution was illegal.

The COURT maintained the defence.

Action dismissed.

*C. A. Vilbon*, for plaintiff.

*Dunlop & Lyman*, for defendant.

#### OFFENCES AGAINST THE STATE.

The Bill introduced by the Minister of Justice provides:—

1. Any person or persons who shall in any manner or form whatsoever administer or cause to be administered, or aid or assist or who is present at and consenting to the administration or taking of any oaths, obligations or engagements, purporting or intending to bind the person taking the same to commit any treason or murder or any felony or misdemeanor, or to engage in any sedi-

tious, rebellious or treasonable purpose, or to disturb the public peace, or to be of any association, society or confederacy formed for any such purpose, or not to inform or give evidence against any associate, confederate or other person or not to reveal or discover any illegal act, done or to be done, or not to reveal or discover any illegal oath, obligation or engagement which may have been administered or tendered to or taken by such person or persons or to or by any other person or persons or the import of any such oath, obligation or engagement, and every person who shall take any such oath, obligation or engagement, not being compelled thereto, shall be guilty of a felony, and shall be liable to be imprisoned in the penitentiary for any term not exceeding five years and not less than two years, with or without hard labor and with or without solitary confinement.

2. Compulsion shall not justify or excuse any person taking such oath, obligation or engagement, unless he or she shall, within eight days after the taking thereof, if not prevented by actual force or sickness, and then within eight days after the hindrance produced by such force or sickness shall cease, declare the same, together with the whole of what he or she shall know touching the same, and the person or persons by whom and in whose presence, and when and where such oath, obligation or engagement was administered or taken, by information on oath before one of Her Majesty's Justices of the Peace.

3. Persons aiding and assisting at, or present and consenting to the administering or taking of any such oath, obligation or engagement as aforesaid, and persons causing any such oath obligation or engagement to be administered or taken, though not present at the taking or administering thereof, shall be deemed principal offenders, and shall be tried as such, although the person or persons who actually administered such oath, obligation or engagement, if any such there shall be, shall not have been tried or convicted.

4. The indictment need not set out the words of the oath.

5. Any engagement or obligation whatever in the nature of an oath shall be deemed an oath, within the intent and meaning of this Act, in whatever form or manner the same shall be administered or taken, and whether the same