

## DIARY FOR OCTOBER.

4. SUN. 17th Sunday after Trinity.  
 5. Mon. County Court and Surrogate Court Term begins.  
 10. Sat. County Court and Surrogate Court Term ends.  
 11. SUN. 18th Sunday after Trinity.  
 10. Thurs Law of England introduced into U. C. 1792.  
 19. SUN. 19th Sunday after Trinity.  
 25. SUN. 20th Sunday after Trinity.  
 28. Wed. St. Simon and St. Jude. Appeal from Chancery Chambers.  
 31. Sat. All Hollow Eve. Articles, &c., to be left with Secretary of Law Society.

## The Local Courts'

AND

## MUNICIPAL GAZETTE.

OCTOBER, 1868.

## TAX SALES.

A very lengthy judgment has lately been given, in a case of *Cotter v. Sutherland*, by the Court of Common Pleas, as to the validity of tax sales under certain circumstances. We shall give hereafter a full note of all the points decided in the case referred to. The judgment is itself of such great length that we cannot find room to publish it in full. In the course of the judgment, the learned judge who delivered the judgment of the court had occasion to refer to the cases decided in this country bearing on tax sales in general, collecting them under several heads, as more easy of reference. We now propose to give our readers the benefit of his industry in this respect, as it will be of great value to our municipal readers throughout the country.

The points which have been decided are given in a condensed shape, and under a number of appropriate headings.

## 1.—THE SURVEYOR-GENERAL'S, OR THE COMMISSIONER OF CROWN LANDS' LIST.

The Surveyor-General's Schedule is made by the Act the very foundation of the whole proceeding: *Doe d. Upper v. Edwards*, 5 U. C. 598.

The land to be sold by the Sheriff should be stated in the list to have been described as granted or let to lease: *Doe d. Bell v. Reaumont*, 3 O. S. 243; *Doe d. Bell v. Orr*, 5 O. S. 433.

Land returned in June, 1820, for assessment, liable for the taxes for the whole of that calendar year: *Doe d. Slater v. Smith*, 9 U. C. 658.

Land not contained in the list is not liable to assessment or sale: *Peck v. Munro*, 4 C. P. 363.

The list may be shewn to be erroneous: *Perry v. Powell*, 8 U. C. 251; *Street v. County of Kent*, 11 C. P. 255.

Land held by the Crown Land Agent's receipt, and not by patent, lease, or license of occupation, and not occupied, is not liable to assessment, though returned by the Commissioner of Crown Lands as land to be assessed under the 16 Vic. ch. 182, sec. 48: *Street v. County of Kent*, 11 C. P. 255; *Street v. County of Simcoe*, 12 C. P. 284; *Street v. County of Lambton*, 12 C. P. 294.

## 2.—ASSESSMENT OF LANDS.

A whole lot, returned by the Surveyor-General as a single lot, must be assessed as one lot, though half of it may be in one concession and half of it in another: *Doe d. Upper v. Edwards*, 5 U. C. 574.

On a grant of three several lots, each lot must be separately assessed, and a sale of part of the whole block for arrears of taxes due on one lot is void; so also is the sale of part of one lot for the arrears due upon two: *Munro v. Grey*, 12 U. C. 647; *McDonald v. Robillard*, 23 U. C. 105; *Laughtenborough v. McLean*, 14 C. P. 175; *Ridout v. Ketchum*, 5 C. P. 50; *Black v. Harrington*, 12 Grant, 195; *Christie v. Johnston*, 12 Grant, 534; *Morgan v. Quesnel*, 26 U. C. 544.

If the Treasurer can take notice of land as liable to assessment, though not contained in the Surveyor-General's list, he must take notice of the particular part of the lot so granted, and apply the payments made to him on such part: *Peck v. Munro*, 4 C. P. 363.

A non-resident can be rated in his own name only at his own request: *The Municipality of Berlin v. Grange*, 5 C. P. 211, affirmed in appeal.

The ten per cent. on arrearages is to be added to the whole amount due on the land, and not merely on the amount of each year's assessment: *Gillespie v. The City of Hamilton*, 12 C. P. 426.

*Quere*—Whether land erroneously assessed as nonresident land, when it was in fact occupied land, can be properly assessed as nonresident land, or can be legally sold: *Allan v. Fisher*, 13 C. P. 63.

On a grant of the whole lot, where the east half had been assessed separately, it might be assumed the taxes on the west half had been