

the St. John Assessment Act, 52 Vict., c. 27, enacts that "any assessment upon or in respect to real estate shall be a special lien on such real estate from the first day of April in the year of the assessment, being the date to which the assessment relates in any year, and such lien shall continue for two years from the time of the completion of the assessment list and the filing thereof in the office of the common clerk." On May 1st, 1902, the rate of taxation for the year from April 1st had not been fixed by the assessors, and the rate was not determined, nor was the assessment list filed by the assessors with the common clerk until a number of weeks after May 1st. The vendee contended that the taxes for the year beginning April 1st should be paid by the vendor, and the matter was referred to the Attorney-General, whose decision it was agreed should be final.

Held, that the vendee should pay the taxes, save one month's proportion thereof, to be borne by the vendor.

A. P. Barnhill, for vendee. *A. Geo. Blair, jr.*, for vendor.

Province of Manitoba.

KING'S BENCH.

Richards, J.]

DIXON v. MACKAY.

[Aug. 13.

Buildings, whether chattels or part of the realty—Proof of judgment of County Court—Irregularity in entry of judgment—Sale after expiry of writ—Sale at inadequate price—Purchase by plaintiff's wife at sale under execution—Specific delivery of chattels.

The plaintiff's husband having recovered a judgment against the defendant in a County Court and issued an execution thereunder, the bailiff seized as chattels some buildings which had been erected by defendant on land belonging to the Crown, and after due advertisement sold them by auction to the plaintiff. Defendant had erected the buildings about 1883 and lived in them until 1896, when he left. He resumed possession after the sale to plaintiff and before she commenced this action, which was for the specific delivery of the buildings as chattels. The buildings were not so affixed to the freehold as to require that anything should be broken or separated by force in order to remove them, and for many years after their erection defendant made no attempt to get title from the Crown for the land so occupied. He had, on the contrary, endeavored to induce the Government to purchase the buildings from him.

Held, 1. Notwithstanding the defendant's sworn statement that the buildings, when erected, were intended to be part of the freehold, the circumstances shewed that the buildings were always chattels.