

CORRESPONDENCE.

Assessment Act—Liability of goods to distress for taxes—What goods.

TO THE EDITORS OF THE LAW JOURNAL.

GENTLEMEN,—A. occupied B.'s town lot, paying for the use of it simply the taxes. In August last, A. (after having the lot assessed in his name) removed, carrying with him everything moveable thereon.

Now, the collector says he has no authority to seize A.'s property in other parts of the municipality, because the removal took place before he received the roll. Can he seize?

An answer in your April number, if possible, will oblige

SEVERAL READERS.

Collingwood, March 23, 1865.

[In case any person neglects to pay his taxes for fourteen days after demand, the collector is empowered to levy the same with costs by distress of the goods and chattels of the person who ought to pay the same, or of any goods or chattels in his possession, wherever the same may be found within the county within which the local municipality lies. The fact of removal from the lot assessed, before or after the receipt of the roll by the collector, does not in any manner, so far as we understand the act, affect the right of the collector to distrain, so long as the goods and chattels liable to distress are within the county, and in the possession of the person who ought to pay the taxes at the time of the distress.—Eds. L. J.]

TO THE EDITORS OF THE LOCAL COURTS GAZETTE

Fees on return of executions—Forfeited fees—Returns of.

GENTLEMEN,—You will much oblige a subscriber by answering the following questions relative to fees to be paid to bailiffs on return of executions. Perhaps some of the clerks in the different counties would state the course they pursue in regard to the same.

1st. The 141st section states that all executions shall be returned by the bailiff within thirty days from the day the said execution issues to him.

2nd. The 52nd section requires that all fees on executions shall be deposited with the clerk before same issues to bailiff; and the 53rd section states if executions be not re-

turned within the time mentioned, then he (the bailiff) shall forfeit *all* or *part* of his fees.

Now, for instance, if the bailiff returns an execution *nulla bona*, he is not, by statute, allowed to charge any fees; but should he return *fi fa.*, after the return day thereof, *money made*, it is the duty of the clerk to make him forfeit his fees on said execution, and to take charge of same and make return of same to County Attorney. Now, the question arises, are the clerks still bound to make returns of those forfeited fees? If so, can they still charge for those returns? I admit those fees so forfeited belong to the Fee Fund, and should be paid over; but since returns to the Fee Fund are done away with, what is the duty of the clerks? Surely not to keep the money!

I should like very much to know if this section is enforced in the different counties in Upper Canada. It is a good rule, and is a check upon bailiffs.

I remain, yours, &c.

CLERK 2ND D. C., LINCOLN.

[We commend the above letter to the notice of Division Court Clerks throughout the country, and will willingly open our columns for the information sought. The subject is an important one, and will bear discussion; but, as at present advised, we concur in our correspondent's views. It is clear, whether paid for or not, that the service required by the statute should be performed. After hearing from other officers, we may find occasion to return again to the matter.—Eds. L. C. G.]

REVIEWS.

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