

[Our correspondent does not seem to understand the working of the Assessment Act as regards the collection of taxes due on the lands of non-residents. Rather than answer his questions in detail, we shall explain the law in general terms.

No land shall be sold for taxes unless a portion thereof has been due for five years. (Con. Stat. U. C. cap. 55, sec. 123.) Then the treasurer of the county is to issue a warrant to the sheriff of the county, commanding him to levy upon the land for the arrears due thereon, with costs. (Sec. 124.) After the issuing of the warrant, the treasurer is to receive no payment on account of the sums contained in the warrant. (Sec. 128.) Immediately upon receipt of the warrant, the sheriff is to advertise a list of the lands. (Sec. 128.) The day of sale is to be more than three months after the first publication of the list. (Sec. 130.) The sheriff, at the time and place appointed for the sale, is to sell by public auction so much of the land as may be sufficient to discharge the taxes, and all lawful charges in and about the sale, and the collection of the taxes. (Sec. 137.) Within one month after sale, the sheriff is required to make a detailed return to the treasurer, of each separate parcel of land included in the warrant, and to pay him the money levied by virtue thereof. (Sec. 144.) The owner of the land sold may, at any time within one year from the day of sale, redeem the estate sold, by paying or tendering to the county treasurer, for the use and benefit of the purchaser, the sum paid by him, together with 10 per cent. thereon. (Sec. 148.) All moneys received by the county treasurer, on account of the taxes on non-residents' lands, whether paid to him directly or levied by the sheriff, constitute a distinct and separate fund, called the Non-resident Land Fund of the county. (Sec. 154.) The treasurer is required to open an account for each local municipality with that fund. (Sec. 155.) The surplus moneys in the fund may, by the Council of the county, be from time to time, by by-law, apportioned amongst the municipalities ratably, according to the amounts received and arrears due on account of the non-resident lands in each municipality. (Sec. 163.)—Eds. L. J.]

MONTHLY REPERTORY.

COMMON LAW.

EX. THOMPSON v. ROSS. Nov. 2.

Seduction—Services—Child in service doing work for parent with permission of master.

The daughter of the plaintiff was in the service of the defendant's mother, and with the permission of her mistress, worked to assist her mother in making shirts at her mistresses house, after the domestic labours of the day were at an end.

Held that there was no such service rendered to the mother as entitled her to maintain an action for seduction.

C. P. MORRIS v. BARRETT. Nov. 15.

Payment under a judge's order—When to be made—The day named in the order falling on Sunday.

Where a payment was to be made under a judge's order on the 25th day of the month, and that day fell on a Sunday, and tender of it was made on the Monday before judgment had been signed which was afterwards done.

Held, that the tender was made at the proper time and that the judgment should be set aside.

C. P. HEMMINGS v. HALL, ET AL. Nov. 9.

Escape—Damages—Payment by execution creditor to Sheriff—Receipt of money from sheriff by plaintiff's attorney.

A, having recovered in an action judgment against B, for £15 5 B was taken in execution on a *ca sa*, B, paid the £15 5 to the sheriff who thereupon let him out of custody. The attorney who had been employed to issue execution authorised F, to receive the money so paid to the sheriff; the sheriff paid F, £20 of the £15 5 on F, promising to bring the Attorney's receipt for the money, whereupon F was to receive the remaining £25 5. F, disappeared with the £20. A brought an action against the sheriff for the escape, the sheriff paid £25 into court, and A, replies—damages *ultra*.

Held, that on this issue the defendant was entitled to the verdict.

C. P. RAMAZZOTTI v. BOWRING. Nov. 24.

Undisclosed principal—False representation by clerk—What question to be left to the jury.

In an action by an undisclosed principal for goods supplied to the defendants by his clerk N. It appeared that N. was indebted to the defendants, and that upon B., one of the defendants, applying to him for payment, he represented himself to be "the Continental Wine Company," and got him to take some wine and spirits in part payment of the debt. There was no evidence to show that the defendants knew that N. was only clerk to the plaintiff. The Judge's direction to the jury was, that if they believed that the Continental Wine Company was at the time of the contract being entered into carried on by the plaintiff, he was entitled to recover, notwithstanding that N. represented himself to be the Continental Wine Company and to be the principal in the contract.

Held, that the direction was wrong, and that the proper question to be left to the jury was, whether the plaintiff allowed N. to hold himself out as the owner of the Continental Wine Company, so that a person dealing with him might suppose that he was dealing with the principal.

EX. WHITE v. LEBSON. Dec. 7.

Tenant for life—Act enabling to grant leases—Power to lay out roads.

By a private act for enabling a tenant for life to grant leases, it was enacted that "it should be lawful for him to lay out and appropriate any part of the land and hereditaments therein authorised to be leased as and for a way or ways, street or streets, avenue or avenues, square or squares, passage or passages, sewer or sewers, or other conveniences for the general improvement of the estate and the accommodation of the tenants and occupiers thereof."

Held, that it was competent for the tenant for life to lay out and appropriate part of the lands as a private road, and grant a right of way thereupon to some only of the lessees under the powers of the act.

It was contended that a road laid out pursuant to the act should by virtue of the act be for the benefit of all. But the Court said that would go to show that if a square with large houses were set out with an enclosure, all the tenants on the estate would have a right to walk in it, though they live in cottages at a distance.

EX. WARLOR v. HARRISON. Nov. 26.

Auctioneer—Sale without reserve—Principal and Agent—Pleading—Amendment.

An advertisement of sale by auction without reserve, means that neither the vendor, nor any person on his behalf shall bid, and that the property shall be sold to the highest bidder.

At such sale the plaintiff was the highest *bona fide* bidder for a mare; but the auctioneer knocked down the lot to the next bidder, who was the owner, and entered his name in the sale book as purchaser. The plaintiff tendered the price which he had bid, and demanded the mare, but the auctioneer refused to deliver her to him.