

None of the articles enumerated in sub-sections 3, 4, 5, 6 and 7 are exempt from seizures in satisfaction of a debt contracted for that identical article.

For tenants renting by the month see Section 386.

In Manitoba. (a) The bed and bedding in common use for the debtor and his family, and also his household furnishings, not exceeding in value \$500.

(b) The necessary and ordinary wearing apparel of the debtor and his family.

(c) Twelve volumes of books, the books of a professional man, one axe, one saw, one gun, 6 traps.

(d) The necessary food for the debtor and his family for 30 days.

(e) Six cows, 3 oxen or 3 horses or mules over four years of age, 10 sheep, 10 pigs, 50 fowls, and food for the same for 11 months. The horses to be exempt must be such as are used by the debtor in earning his living.

(f) The tools, agricultural implements and necessaries used by the debtor in the practice of his trade, profession or occupation to the value of \$500.

(g) The articles and furniture necessary to the performance of religious service.

(h) The land upon which the debtor or his family actually resides or cultivates, either wholly or in part, or which he uses for grazing or other purposes to the extent of 160 acres.

(i) The house, barns, stables and fences on the debtor's farm.

(j) All the necessary seeds of various varieties or roots for the proper seeding and cultivation of 80 acres.

(k) The actual residence or home of any person other than a farmer, providing the same does not exceed the value of \$1,500. If it is worth more it may be sold providing \$1,500 out of the proceeds is paid over to the debtor.

None of the property in this list is exempt if the debt is for the same article.

The exemptions do not hold against debts due municipalities for seed grain.

Every agreement, even in writing and under seal, whereby a person waives or abandons his right or privilege of exemption is absolutely null and void by statute.

Growing crops cannot be seized and sold until they are harvested.

In British Columbia. No exemptions against sale for tax or distress for rent, except lodgers' goods, and a limit of three months' rent against goods sold to the tenant under the Conditional Sales Act.

(a) The homestead, so registered according to the laws of the Province, if not exceeding in value \$2,500, is absolutely exempt from seizure or sale by any process at law or equity.

If it exceeds in value \$2,500, then the excess only is subject to seizure and sale.

Personal property to the value of \$500 is exempt. None of such property is exempt if the debt was contracted for that identical article.