

Where a merchant or trader applied for a *cessio*; the first thing commonly demanded, is production of books. If he kept no books, or not regularly, as a merchant ought, he will find it difficult to obtain a *cessio*. And the reason is plain. The Parliament of Ireland have this year, 1778, passed an Act, excluding from the benefit of the Bankrupt Statute, all traders who do not keep regular books of accounts.

Where the pursuer of the *cessio* is imprisoned in the jail of Edinburgh, the Lords, except in very particular cases, and upon special cause shown, refuse to grant commission for taking his oath; but appoint him to depone in Court. Upon a certificate of indisposition, and sometimes even in point of delicacy to the unfortunate pursuer, they grant commission,—but generally not.

CHURCH-YARD.

SIR George Mackenzie, in his *Observations*, p. 293, states this doubt:—
“*Quer.* To whom a coal found in a church-yard, or trees growing there, will belong;—whether to the heritors, the poor, the patron, or the minister?”

Forbes says, the minister has right to shear the grass in the church-yard, but not to cut the trees. *Inst.* p. 86. *On Tithes*, p. 214, 215.

As to the custom and use of planting trees in church-yards, see Barrington on the Statutes, p. 150.

As to the law of England concerning trees in church-yards, see Neilson's *Rights of the Clergy*, p. 173.

It is said, that there is a decision of the Court of Session, finding that the tree in a churchyard belongs to the heritors. But I cannot find any such collected.

In the Gray Friars, the trees serve for marks to direct the grave-diggers in opening the graves by proper rotation.

1777. July 4. MAGISTRATES OF GREENOCK *against* JOHN SHAW STEWART OF GREENOCK.

IN an action brought by the Magistrates of Greenock against John Shaw Stewart of Greenock and Heritors of the Parish, concluding that the heritors should make an addition to the present church-yard, the same being insufficient to afford decent burial to the inhabitants and other parishioners;—the Lord Auchinleck, Ordinary, found, “That providing burial ground is a burden which nature, law, and reason lays upon the heritors of every parish; and that

the person whose ground is taken is entitled to have the value refunded to him by the several heritors, conform to their valuations, he himself bearing his own proportion thereof."

The case was new, and it did not appear to have been formerly decided. Greenock was a burgh of barony, the property of Mr Stewart, or holding of him. They had built a church by subscription; but the inhabitants of the Town increasing, to the number of about 12,000, the church-yard was found too small for burying the parishioners. They applied to Mr Stewart for an addition to the church-yard, who was willing to give it; but they differed about the situation of the additional ground, and also, whether a price should be given for it,—what that price should be, by whom it should be paid, and under whose management the church-yard should be, and to whom the price of lairs in the church-yard should be paid.

On a petition, reclaiming against Lord Auchinleck's interlocutor above-mentioned, and answers for the Magistrates of Greenock, the Lords found, (4th July 1777,) "That the heritors of the parish are bound to furnish ground for the church-yard of the parish, sufficient and properly situate for that purpose: That the heritor furnishing the ground is entitled to be indemnified by the other heritors, and by the community of Greenock, in proportion to the number of examinable persons in the community, and on the estates of the heritors; and, before further procedure, appointed Mr Stewart to condescend, and say what extent of ground he was willing to give for the above addition, where it was situated, and what price he demanded for the same.

After some further procedure about the situation and price of the ground, &c., the whole was carried by appeal, at Mr Stewart's instance, to the House of Peers; and, 4th March 1779, the whole interlocutors were reversed: it was said there was irregularity in the proceedings. New action was reserved.

1778. *December 2.* HAY and LOW *against* MR ANDREW WILLIAMSON, Minister at ARNGASK.

IN the process, before the Sheriff of Fife, between Mr Andrew Williamson, minister at Arngask, and two of his heritors, the Sheriff found, "That the Minister was only entitled to cut the grass in the church-yard, but not to pasture his bestial thereon; and therefore discharged him from doing so." Lord Braxfield refused a bill of advocation, (23d July 1778;) and, this day, (2d December 1778,) on bill and answers, the Lords adhered.

1778. *December 5.* CUNNINGHAMS *against* ALEXANDER CUNNINGHAM.

ALEXANDER Cunningham, portioner of Fountainbridge, having buried his wife in a part of the church-yard of Currie, where his ancestors had been buried, proceeded to cover her grave with a grave-stone. This was opposed