

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.

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## CHURCH-YARD.

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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.

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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