

## TAX SALES.

A perusal of the authorities cannot fail to lead one to the conclusion that very few sales for taxes, if attacked in time, will stand the test. That this is largely due to the negligence of the officials entrusted with the collection of taxes is no other almost inevitable conclusion. These officials, namely, the treasurers, clerks and collectors of municipalities do not appear to be sufficiently versed in their duties, and in the requirements of the statutes, having in view the imperative necessity of strictly conforming thereto.

It must, however, be admitted that the Courts are very technical in the construction placed on the Acts dealing with the subject, but for this reason, if for no other, the officials should exercise a far greater degree of care. It may be that in a great many cases properties are sold for such a small sum in arrears, and at such a ridiculously low figure, that the Courts are glad to find some flaw in the proceedings to relieve a poor unfortunate, who wakes up to find his property gone like a passing shadow, and now in the hands of some land grabber, who is always to be found lurking about the civic bargain counter. Chief Justice Wilson, in *Deverill v. Coe*, 11 O. R. at p. 236, says:—"It is full time to stop these sales which are used for the benefit of speculators only, and who are furnished by the Government with the power of depriving the innocent but careless land-owner of his property, or of enforcing from him the almost extortionate demand for getting back what is in justice his own." Also Armour, J., in the same case at p. 241:—"I do not appreciate very highly the hardship to the speculator in the purchase of lands for taxes, whose chief hope of gain lies in the owner of the land being kept in ignorance that his land has been sold for taxes, and who traffics upon the chances of his ignorance continuing until he may be able, as he hopes, to deprive him of his land." The statutes dealing with the subject have come in for much judicial discussion in recent years, but before referring to the cases, it will be well to briefly summarize the duties of the afore-mentioned officials in regard to sales for arrears of taxes, apart from their other duties, under the Assessment Act, R.S.O. 1897, c. 224.

I. It is the duty of the Treasurer:

1. To furnish to the clerk of his municipality a list of all the lands in his municipality, in respect of which any taxes have been