

of the time being shortened by statute; as he had left Toronto for New York about 1894. Before leaving he notified the assessment department and the treasurer, of his New York address, "136 Liberty St.," and this was never changed by him, although he some time after had the address "80 John St., N.Y." The situation is correctly summed up by him in a letter addressed to the purchaser in March, 1910, when he found out that the land had been sold; he says: "I could hardly believe this as I had never been notified that this sale was going to take place, although my address had been with the tax collector all these years and he had always sent me assessment notices and the tax assessment."

He puts in as addressed to and received by him at 136 Liberty St., New York, assessment notices and demands for payment of taxes in a continuous series from 1906 to 1911, the last being in a registered letter postmarked in April, 1911. The only exception which appears in the evidence is two friendly letters sent by the treasurer after the sale and calling attention to it sometime in the year 1909 prior to the expiration of twelve months from the sale. These were addressed to Liberty St.; were, I suppose, not registered and both came back to the treasurer, Jackson. No copies were kept and no such letters were received by the plaintiff. But the others, all of official character and I suppose registered, were duly received by him up to 1911.

The land was originally situate in the town of Toronto Junction; in 1908 its location was changed to the city of West Toronto, and in 1909 that city was annexed to and became a part of the city of Toronto. Jackson was the last treasurer who conducted the sale and after the absorption he was placed in a prominent position in the office of the city treasurer. After the sale the tax deed had to be given by the city of Toronto, and this was the first and only time that the city officials had to do with that West Toronto tax sale. The officer charged with the collection of arrears, Mr. Fleming, says he consulted Mr. Jackson the (former) treasurer, "in all these matters." Mr. Jackson told of his experience with the two unofficial letters and as a result without further investigation so far as appears the all-important notice required by the statute of 1909, 4 Edw. VII. ch. 23, sec. 165 (2), was posted to the address derived from the Land Titles Office which was T. J. Gast, manufacturer, Toronto." This notice of course came back to