and 8, because it was uncertain whether these two lots, which are on the east side of Maclellan avenue in Irvine's survey, or lots 7 and 8 on the east side of Maclellan avenue in the Jubilee survey, are the lots assessed and mentioned in the warrant and advertisement and in the certificates of sale.

In the assessment roll for 1892, however, being one of the years for which the taxes are charged on these lots, and for the arrears in which they were sold, lots 7 and 8 in the Jubilee survey are assessed as part of an undivided block of land described by metes and bounds in the roll, while lots 7 and 8 . . . in the Irvine survey are described as lying on the far side of an intervening cross street called King street from the lots in the Jubilee survey. There is, therefore . . . a sufficient distinction upon the face of the assessment roll, shewing plainly which assessment was intended to apply to the several parcels. These taxes undoubtedly remained unpaid for more than three years before the year in which the treasurer's list was made out under which they were sold, and there is, therefore, a sufficient foundation for the further proceedings.

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On the 17th January, 1898, a special Act was passed, ch. 56 of 61 Vict. (O.), reciting that many irregularities had occurred in the proceedings necessary for the levying of taxes in the town of Trenton, and the sales of lands for the same. Section 1 of the Act declares the assessments for the year 1892, inter alia, valid. Section 3 provides that "all sales of land for taxes under the said assessments, when any portion of the taxes in respect of which the sales were had were in arrear for the time required by the Assessment Act, and when the lands so sold have not been redeemed, as in the said Act provided, are hereby confirmed and declared valid and binding to all intents and purposes upon all persons concerned and as to the lands so sold."

The section, however, gives a year from the passing of the Act to the owners of all lands so sold for redeeming them by payment to the treasurer of the arrears of taxes. The plaintiff was aware in July, 1899, that the defendant had purchased the lands and had gone into possession of them, and was making large improvements. The present action was not brought until May, 1901.

Under the circumstances, I think the proper conclusion is that the defects in the advertisement of sale, as well as any which preceded it, have been cured by the special Act which I have quoted. It is plain that the taxes for 1892, at all events, were in arrear at the time of the sale in 1896; that the only lots numbers 7 and 8 on the east side of Maclellan