duty, pays the debt or performs the duty; and the question is, whether the right of distress is a remedy of the municipality which the Mercantile Law Amendment Act entitles the plaintiff to use. That question appeared to be decided in In re Russell (1885), 29 Ch.D. 254: the Act did not confer upon the plaintiff, the landlord, the right to distrain for the taxes; and, in so far as the right to subrogation depended upon the Act, the plaintiff's claim failed.

The right to priority in respect of the rent was admitted; and it was also admitted that the amount of the rent was $702.90.

There should be judgment declaring the plaintiff entitled to a preference for that amount; and there should be no order as to costs.

ROSE, J. MARCH 13TH, 1920.

GERVAIS v. GERVAIS.

Deed—Conveyance of Interest in Farm by Father to Son—Consideration—Maintenance of Father and Payment of Mortgage—Covenant of Son—Failure to Fulfill—Action to Set aside Deed—Lack of Confirmation by Father—Delay in Bringing Action—Confidential Relationship—Reliance of Father upon Son—Solicitation of Son—Lack of Independent Advice—Improvidence.

An action by a father against his son to set aside a deed of conveyance of the father's farm to his wife and the defendant and another son, in 1908.

The action was tried without a jury at Chatham.

J. M. Pike, K.C., and J. C. Stewart, for the plaintiff.

F. C. Kerby, for the defendant.

ROSE, J., in a written judgment, said that the plaintiff's other son had given a quit-claim deed of all the interest which he took under the deed attacked to the plaintiff and his wife. The plaintiff was quite content that his wife should retain the interest which she took—what he sought was to get back to himself and his wife the interest conveyed to the defendant.

The plaintiff said that the suggestion was that the farm should be conveyed to the two sons, the defendant and Jerry; that he, the plaintiff, was willing to convey to his wife, but that the defendant insisted that he and Jerry should be given an interest. The learned Judge credited this; he thought that the plaintiff's idea