

Assessment Act occupied a similar position though appointed to his office by the corporation. His duties in relation to tax sales were fixed and prescribed by statute. The defendants could exercise no judgment or control over his proceedings nor were these proceedings taken for their benefit, advantage or profit.

In *Black v. Harrington*, 12 Grant 175, Spragge, V.C., in an action to set aside a sale of land for taxes, in which the county was made a party defendant said:—"I confess I do not see how there can be any remedy over against the county. . . . The treasurer and sheriff in so acting (conducting the sale) are the instruments for enforcing payment for the several municipalities, and for their benefit, and not for the benefit of the county. The county itself has nothing to do with the sale. Its only connection with it, if connection it can be called, is that two county officers, upon whom the legislature has cast certain municipal duties for the benefit of townships, towns, and the like, have been the instruments for the sale of land for taxes, by which sale the owner of certain land has been aggrieved. It would be an anomaly to make the county liable under such circumstances." The appeal was dismissed with costs as against the county. See also *Charlton v. Watson*, 4 Ont. R. 493, and *Mills v. McKay*, 14 Grant 602.

Counsel for the defendants rely also upon the alleged election by the plaintiffs to treat Sanford as their debtor. The plaintiffs were aware that he was county treasurer and chose to charge him personally in their books, and bill him personally with the account. It was only after Sanford's departure from Ontario that the plaintiffs changed their attitude and sought to make the defendants liable. I think that apart from the question thus raised relating to the doctrine of principal and agent a further difficulty meets the plaintiffs. A municipal corporation is a pure creature of the statute, and it is unquestionable that it is not bound by the unauthorized act of an individual whether an officer of the corporation or a mere private person. The defendants indeed might be bound by an executed contract for small matters of county business of frequent occurrence of which contract they had full knowledge and had taken or received the benefit; but was the ordering the insertion of an advertisement in a newspaper or the *Ontario Gazette*, which related exclusively to the sale of land for arrears of taxes, situate in various local municipalities a matter in which the county was at all concerned? Neither the Municipal Act nor the Assessment Act imposed any such duty upon the county. As a county they derived no benefit or advantage from its performance nor did they become entitled to any part of the money proceeds resulting from the sale. As I have observed the Legislature assigned all the duties created by the Assessment Act in connection with tax sales to a county official as *persona designata*. In my judgment the county was in no sense responsible for the performance of these duties, save to the extent provided for by section 271 of the Assessment Act; nor liable to provide means to enable the treasurer to carry