either by a judgment which will carry the right to sell under the Execution Act, or by an order providing for a sale. I see no greater practical difficulty in joining claims for liens on separate lots belonging to one owner than in joining claims upon separate mortgages; and I think that Rule 69 permits what was done here.

While I agree with what is said in Mutrie v. Alexander (1911), 23 O.L.R. 396, I do not think that that case applies to or affects the plaintiffs' rights under sec. 89. Nor does the lien give by that section seem to be limited to a mere possessory lien, as the judgment in appeal seems to treat it. The words of the section are "enforceable by action;" and, although, if so enforced, the owner may lose the right given by those sections which deal with tax sales, to redeem the tax purchaser, he has no cause to complain if his default is taken advantage of either by distress, action, or realisation of lien, without waiting for three years before a sale is had.

As to the years 1906 and 1907, the judgment holds that the plaintiffs, by taking promissory notes and recovering judgments upon two of them, have waived their statutory lien.

The notes are for a total of $2,957.93, made up of balance of "unpaid taxes on note of 1906," $1,372.58, and for 1907, a total of $1,640.69, less $55.34. This last total is made up of four items, the first three being taxes in Holdich, Merchants, and Cockburn wards, without specifying lots or amounts thereon, and the last being a sum of $209.38, made up of twelve items apparently due by tax-payers upon certain lots or parts thereof.

The notes are five in number, all dated the 1st September, 1908, and are for $500 each, except the last one, which is for $957.93. They bear six per cent. interest, and run at 3, 6, 9, 12, and 12 months respectively. Upon two of the $500 notes the plaintiffs have judgment for the amount thereof, interest, and costs.

It is impossible to distinguish the specific lands or lots or the taxes relating thereto which entered into the amount of any one of these notes. Payment of, or obtaining judgment upon, two or them, is, therefore, inconsistent with the right of lien preserved or established by sec. 89, or the charge imposed by assessment. It is clear, I think, that by taking the notes and obtaining judgment for the $1,000 and interest, the plaintiffs have elected to proceed under sec. 90 and treat the taxes as a debt. If the notes had been given and received as covering speci-