

**SUMMARY CONVICTION.***See* CONVICTION.**SUMMARY TRIAL.***See* CONVICTION.**TAX SALE.**

**Sale for Taxes—Liability of Purchaser for Taxes Imposed in the Year of Sale—Construction of Statutes.]—**Certain lots in the city of Calgary were, on the 27th June, 1896, sold for arrears of taxes due thereon for certain years prior to 1896; the sales were duly confirmed by the Court, and on the 10th July, 1897, and 27th June, 1898, the purchaser received certificates of title in due form from the Registrar of Land Titles, and entered into and remained in possession of the lots as owner. The lots were duly assessed for taxes for the year 1896, but no rate was struck until after the sale. The said taxes for 1896 remained unpaid for two years. Section 81 of the Ordinance incorporating the city of Calgary provides that the transfer from the treasurer to the purchaser shall vest in the purchaser all the rights of property of the original holder of the land, and purge and disencumber it from all encumbrances of whatever nature other than existing liens of the city and the Crown:—Held, that the lots in question were liable to be sold for taxes for the year 1896, and that, under s. 51 of the same Ordinance, the purchaser was personally liable to the city for the amount of the taxes. Section 81 was amended by Ordinance 1900, c. 39, s. 4, by the addition after the word "Crown" of the words "including all taxes unpaid upon such land at the day of the date of such transfer, and whether imposed before or after the day of the date of the tax sale at which said lands were sold:—"—Held, that this amendment did not raise the presumption that the section as it originally stood had not the same meaning; that the amendment was probably made to remove doubts that may have existed. *In re Lougheed and the City of Calgary.* (Scott, J., 1901), p. 200.

**Municipal Law—Sale of Land for Taxes—Corporation—Right to Redeem—Construction of Statutes—Retroactive Legislation—Vested Rights.]—**Section

80 of the charter of the city of Calgary (Ordinance 33 of 1893), provides that if land sold for taxes be not redeemed within one year after the date of the sale, the purchaser shall be entitled to a transfer, which shall have the effect of vesting the land in him in fee simple or otherwise, according to the nature of the estate sold, and s. 81 provides that the transfer shall not only vest in the purchaser all rights of property which the original owner had therein, but shall purge and disencumber such land from all payments, lien charges, mortgages, and encumbrances whatever, other than existing liens of the city and the Crown. Certain lots in the city of Calgary were sold for taxes on 16th April, 1900, and a transfer was given to the purchaser on 8th May, 1901, the owners not having offered to redeem within the year:—Held, that s. 2 of Ordinance 12 of 1901, "an Ordinance respecting the Confirmation of Sales of Lands for Taxes," passed 12th June, 1901, giving a right to redeem at any time before the hearing of the application for confirmation, is not retrospective, and that the original owners could not take advantage of its provisions:—Held, further, that ss. 80 and 81 of the charter of the city of Calgary are not ultra vires as being in conflict with ss. 54 and 57 of the Land Titles Act, 1894. *Wilkie v. Jellett,* followed. *In re Kerr.* (Scott, J., 1902), p. 207.

*See* APPEAL.**TENDER.***See* LANDLORD AND TENANT, 1.**TIME.**Of the essence: *See* SALE OF LAND.**VESTED RIGHTS.***See* ASSESSMENT AND TAXATION — RAILWAYS—TAX SALE.**VOLUNTARY PAYMENT.***See* PAYMENT.