

The statute requires that the assessor shall enter every piece or parcel of land on the assessment roll by a true and accurate description thereof. The land in question was described on the assessment roll simply as "lot 59," but it was advertised for sale as "the inner and outer two miles of lot 59," and was so described in the tax deed under which the plaintiff claimed.

The district registrar gave evidence to show that "lot 59" would include only the inner two miles of the lot.

As to this objection, the learned judge apparently inclined to adopt the view of the district registrar, but expressed no decided opinion.

Upon the whole case, however, it was

*Held*, following *O'Brien v. Cogswell*, 17 S.C.R. 420; *Archibald v. Yonville*, 7 M.R. 473; and *Alloway v. Campbell*, 7 M.R. 506, that the provisions of sections 190 and 191 of chapter 101 of the R.S.M., as amended by sections 6 and 7, chapter 26, 55 Vict., did not extend to cover irregularities and defects connected with the assessment, the imposition of the rate and other steps required to be taken before land could be sold for taxes, and that the tax sale in question was, therefore, void.

*Verdict for defendant without prejudice to any claim of plaintiff for a lien for taxes paid by him.*

*Munson*, Q.C., and *Bearisto* for the plaintiff.

*Ewart*, Q.C., and *Coutlee* for the defendant.

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## Flotsam and Jetsam.

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### VACATION DREAM.

(By our Legal Lunatic.)

So now my vacation is over ;  
Oh, why did I wander to where  
I lived not in peace or in clover,  
Nor enjoyed a stray smile from the fair ?

The stars glitter bright in the heavens,  
Rich odours are borne on the breeze ;  
But, oh, for a breath of replevin,  
Or a glimpse of the basest of fees !

No widow will have me, or spinster,  
'Tis my "want of appearance," no doubt ;  
But in Melbourne or stately Westminster.  
That would bring an "attachment" about.

So bring me my reckoning, waiter ;  
Call a Hansom and take me away  
To the land where the coy *allocatur*,  
Sings a song to the gallant *fi. fa.*