

tion; that at the time of the sale there were taxes in arrear, for three years, for 1904; and the curative section (172) applying in respect to 1904, the sale should not, therefore, have been set aside. For these reasons the appeal is allowed.

There remains to be considered the question of costs. Surprise is not unnaturally excited that in a matter in which so small an amount is at issue the opposing parties did not see their way to settle their differences without resort to the Court, where in such a case the expenditure of time and the expense must inevitably be out of proportion to the interests at stake. Litigants who, under such circumstances, unreasonably indulge in what is not infrequently termed the luxury of a law-suit, must be aware of the certainty of loss, whatever may be the result of the action. The present is not a case where costs should be awarded; and there will, therefore, be no costs of the appeal.

Appeal allowed without costs.

HIGH COURT DIVISION.

MIDDLETON, J., IN CHAMBERS.

JANUARY 25TH, 1915.

RE ROGERS.

Land Titles Act—Refusal to Register Purchaser from Municipality as Owner of Portion of Highway Closed by Municipal By-law—"Notice of Proposed By-law" — Municipal Act, R.S.O. 1914 ch. 192, sec. 475—Insufficiency of Notice—Description of Land—Time for Considering Proposed By-law—Indemnity to Assurance Fund—R.S.O. 1914 ch. 126, sec. 123 (10)—Discretion of Master of Titles—Appeal—Costs.

Appeal by one Rogers from the refusal of the Master of Titles to register the appellant as the owner of the southerly 46 feet of Poucher street, in the city of Toronto, which portion of the street and certain lanes leading to it were closed by city by-law No. 7121, and afterwards conveyed to the appellant, save upon the terms that the appellant should indemnify the assurance fund against any adverse claim, which the appellant declined to do.