Hon. Mr. Justice Kelly:—I agree with the conclusions arrived at by my learned brothers. The failure of the city treasurer to recognise the New York address of the plaintiff, as it appeared in the books of the assessment office and in the books of the city of West Toronto, in use before its annexation to the city of Toronto, was fatal to the completion of a valid tax sale in the defendant.

The Assessment Act meets just such a case as this. The material parts of the Act as well as the facts of this case are sufficiently set forth in the reasons for judgment of my brother Latchford, and I need not repeat them.

The false step made in the treasurer's department was in ignoring the address of the plaintiff—136 Liberty St., New York,—as it appeared in the books of the municipality, and in relying on information received from James T. Jackson that two letters written by him to plaintiff at that address had been returned to the writer undelivered to the plaintiff.

These letters were written within a year after the time the tax sale was held. At the time of the sale the lands were within the city of West Toronto, of which Jackson was the treasurer. He says that 136 Liberty St., New York, was the only address of plaintiff that he knew, and that he received no letter notifying him of any change of address.

Subsequent to the sending of the letters by Jackson, statutory notices of assessment and demands of taxes were sent by the city to this same address, of the plaintiff and none of them were returned. With this is to be considered the fact that the books of the city of West Toronto and of the city of Toronto contained this address of the plaintiff, which the city recognised and made use of in sending these notices and demands, and that no written notice of change of address had been given, as required by 4 Edw. VII. ch. 23, sec. 46, sub-sec. 6.

The treasurer attaching this importance to the return of the letters sent by Jackson and ignoring the address shewn in the books, assumed that plaintiff's address was unknown and proceeded to carry to completion the tax sale on that assumption.

The plaintiff had a right to expect that until he gave the notice changing his address in compliance with the requirements of the Act, the address appearing on the books