entered with the name of the owner prefixed and valued *en bloc.*

The taxes assessed against the whole, together with the name of the person taxed, were entered on the collector's roll for the year, instead of being entered on the non-resident tax roll and transmitted to the county treasurer. The owner became also the occupant of the lands, before the delivery to the collector of the collector's roll for 1879, and he paid the taxes so assessed to the collector in that year. The collector, notwithstanding, returned them to the clerk as non-resident taxes unpaid, and the township clerk returned them to the county treasurer in a "list of non-resident taxes returned from the collector's roll" and they were so entered in the treasurer's books. In the treasurer's list of land liable to be sold for arrears of taxes in 1882 sent to the township clerk, the land in question was entered charged with the taxes of 1879. The land had in the meantime been regularly assessed as occupied land for the years 1880, 1881 and 1882, but the assessor neglected to give notice to the occupant that it was liable to be sold for the arrears of 1879, and the township clerk omitted to include it, as he should have done, in the return made by him to the county treasurer, pursuant to section 111, in the list of non-resident lands which appeared by the assessment roll of 1882 to have become occupied.

The land was accordingly sold in December, 1882, for the taxes of 1879—the owner having continued in occupation and being ignorant of the sale or that the taxes were alleged to be in arrear:

Held, (1) that the taxes having been entered in the collector's roll with the name of the person assessed, the payment to the collector was valid, and consequently that there were no taxes in arrear for which the land could lawfully be sold:

(2) The duties of the assessor and township clerk under sections 109, 110 and 111, are imperative and conditional to the validity of a tax sale, and are not directory merely.

The spirit and true effect of section 130 is that lands which have been occupied and on which there is distress sufficient to satisfy the the taxes, are not to be sold, [BURTON J. A. dissenting on this point.]

Per PATTERSON J. A, *semble,* under the circumstances in evidence, the sale had not been properly conducted and therefore the land had not been sold in pursuance of and under the authority of the Act so as to give operation to section 155.

The judgment of FERGUSON J. affirmed,

[February 8, 1888.

ST. DENIS *v.* BAXTER.

Insufficient findings of jury—New trial—Costs.

The judgment of the Chancery Division reported 13 O.R. 41 was reversed and judgment directed to be entered for the plaintiff on the findings of the jury for $100 with county court costs; unless the defendants elected within a time to be named to take a new trial [HAGARTY C. J.O. dissenting].

Per HAGARTY C.J.O. There had been a miscarriage at the trial: Neither party was entitled to judgment on the findings of the jury and there should be a new trial.

BATE *v.* CANADIAN PACIFIC RAILWAY.

Railway—Negligence—Return ticket at reduced rate—Condition limiting liability.

The plaintiff, with her father and brother, went some hours before the departure of the train on which she was a passenger, to a ticket office of the defendants in O., in order to procure a ticket to W. and return. The only kind of return ticket issued on the route by the defendants was called a land-seeker's ticket, for which thirty dollars less than the fare each way separately was charged. These tickets were not transferable, and were subject to a number of conditions printed on them, among which was one limiting the baggag liability to wearing apparel not exceeding one hundred dollars in value; and another condition required the signature of the passenger to the ticket for the purpose of identification and to prevent its transfer. The plaintiff's brother purchased the ticket for her, and at his request the time for using it was extended beyond the time limited by the ticket. The defendants' agent then asked for and obtained plaintiff's signature to the ticket, by which she agreed, in consideration of the reduced rate, to all its provisions, explaining to her that it was for the purpose of identification. The plaintiff did not read the