

SALE OF LAND FOR TAXES.

1. An erroneous assessment of land as non-resident or unoccupied, is not a ground for impeaching a sale for taxes.

Silverthorne v. Campbell, 17.

2. The plaintiff purchased a lot in 1870, in which year and the preceding the lot had been returned as non-resident and unoccupied, though occupied by a tenant of the then owner. The plaintiff, however, made no inquiry or search as to taxes, but in succeeding years regularly paid them. In fact the taxes for 1869 and 1870 had not been paid, and the land was in due course sold for such arrears :

Held, following the decision in *Bank of Toronto v. Fanning*, ante volume xviii., page 391, that the sale was binding on the owner ; and a bill filed after the expiration of a year from the time of sale to set it aside was dismissed with costs : although the Court considered the case one of great hardship upon the plaintiff. *Ib.*

SALE OF LAND SUBJECT TO MORTGAGE.

1. *B.* sold land to *C.* who was to pay a mortgage thereon as part of the purchase money, and the deed described the land as being "subject to a mortgage in favour of *McF.* for \$596 with interest as therein mentioned."

Held, that in a suit to administer the estate of *C.* the executors were entitled to credit for all moneys paid by them on account of the mortgage ; and that the mortgagee was entitled to prove for the balance of the mortgage debt against the general estate of *C.*

Re Cozier—Parker v. Glover, 537.

2. The acceptance of a deed reciting that the property is conveyed subject to a mortgage or other incumbrance implies an agreement to indemnify the grantor, but does not enure as an undertaking to pay the debt unless the amount is included in the consideration and retained by the vendee as so much money belonging to the incumbrancer. *Ib.*

SEPARATE CONTRACT.

SEPARATE ESTATE.

See "Married Woman," 1.

SEPARATE ESTATES.

See "Mortgage," &c, 4.