defendant, and she, for the purpose of imposing and collecting taxes upon and from the land, was to be deemed the owner of it: R. S. O. 1897, ch. 224, sec. 22. Had the assessor done his duty, the defendant would have been the person liable for the taxes for which the land was sold, and I do not see how, that being the case, she was entitled to become the purchaser at the tax sale and by means of her purchase to deprive the owner. . . .

Many of the objections which before the Assessment Act of 1904, 4 Edw. VII. ch. 23, would have been fatal to a tax deed, have been removed by sec. 172 of that Act. . . . This change in the law renders many of the decided cases no longer applicable, but it does not cure a defect such as I have found exists as to the assessment for 1901 and 1902. . . .

The mesne profits have been allowed on a liberal scale, but we cannot say that the amount awarded is so excessive as to justify our interference.

Appeal dismissed with costs.

SCHRYVER v. YOUNG—DIVISIONAL COURT—DEC. 31.

Boundary—Broken Concession—Centre.]—Appeal by the defendants from the judgment of BRITTON, J., 14 O. W. R. 530, in favour of the plaintiff in an action for a declaration that the plaintiff is entitled to half of the total quantity of land contained in lot 12 in broken concession B. in the township of Murray, and for damages for trespassing upon and removing timber from the plaintiff's land. The Court (MEREDITH, C.J.C.P., MACMAHON and TEETZEL, JJ.), agreed with the conclusions of fact and law of the trial Judge, and dismissed the appeal with costs. The defendants' costs of the motion for leave to adduce further evidence and incidental to it, including the taking of the evidence, to be taxed to him and deducted from the costs to which the plaintiff is entitled. S. J. Arnott, for the defendants. W. S. Morden, for the plaintiff.

LACROIX v. LONGTIN—DIVISIONAL COURT—DEC. 31.

Deed—Estoppel—New Trial.]—Appeal by the plaintiff from the judgment of CLUTE, J., dismissing an action for the reformation of a conveyance. The plaintiff, at the argument of the ap-