

both Lord and Hay became, under sec. 42, each absolute owner of the land, unless the tax sale purchaser's rights can be considered "municipal taxes," subject to which each took. But, as their transfers were made and registered long after the tax sale, and after the deed under it was made, that is out of the question. By and at the sale, the municipal taxes in respect of which the sale was made, were paid, and so ceased to be taxes: the right which the purchaser acquired was ownership of the land subject to redemption for a limited time after the sale; a right in respect of which he might and ought to have been entered upon the register in order to save it. It need hardly be added that, if the sale had been for taxes for which Hay was liable, the case would be a very different one.

Therefore, upon the evidence adduced on this application, relief should be given to the applicant Mrs. Lord: the register should be rectified by removing from it the registrations under which the respondents claim and have title; and the applicant Mrs. Lord should be registered as owner, under her deed from Hay: but there should be no order as to costs of this application, or of the rectification of the record: the respondents ordinarily should pay all costs in such a case as this; but, in all probability, there would have been no need for this application—the respondents would never have been registered as owners—if the application for registration under the tax sale deed had been opposed, and in all probability it would have been opposed, if Hay had taken the precaution to "furnish a place of address in Ontario," under the provisions of sec. 112 of the Land Titles Act. Though I cannot think that, in providing for notice by mail in sec. 66 of the Act, the Legislature had in mind any objections to registration under a tax sale deed such as that in question in this matter, because that cannot be a recurring one, but is one which it would be thought was plainly provided for in the Act, and one which, if not so made plain, could occur but once—once settled the settlement would be applicable to all cases alike; and though I cannot but think that that which was in the mind of the Legislature in providing for this notice was objection to the validity of the tax sale—an objection which could be made as well by one who was liable for the payment of the taxes in respect of which the sale took place as by any one else, and an objection so favoured at one time in some Courts, especially those of the neighbouring States, as to make the common saying of some years ago that "a tax sale is *primâ facie* bad," not wholly unjustifiable; though in these days, in these Courts, especially since the final decision in the case of *Russell v. City of*