

being below the amount in arrear, the Board of Control made a report to the Council which, after referring to the powers confined on the municipality to purchase land in such cases, recommended that the assessment commissioner be authorized to purchase and acquire for the city such lands as might be deemed advisable. This was adopted by the council, the owner, who was an alderman, being present, and voting in favour of it. Notice of such adjourned sale and of the intention of the city to purchase was duly advertized in the daily newspapers and in the *Ontario Gazette*, but no written notice was served personally on the owner, but he knew of the land being taxed, and of its being offered for sale, and had paid part of the taxes for the three first years.

Held, MEREDITH, J.A., dissenting, that the description was insufficient, and that personal service of the said notice on the owner was essential.

Per GARROW and MEREDITH, J.J.A.—It was not essential under sections 183 and 184 of the Assessment Act, R.S.O. 1897, c. 224, that the council should consider and determine as to each specific lot to be purchased, but could delegate such power to the assessment commissioner as one of its officers.

Section 8 of 3 Edw. VII. c. 86(O.), after, in general terms, validating and confirming all sales, proceeded to specify irregularities in the assessment, but not specifying an invalid assessment, and as to the failure to comply with the provisions of sections 183 and 184; and concluded: "and notwithstanding any failure or omission by the city or any official of the city to comply with any requirement of the said Acts, and notwithstanding anything to the contrary in either of the said Acts contained," namely, the Assessment Act in the R.S.O., and the Municipal Act, 1903.

Held, MEREDITH, J.A., dissenting, that the defects were not cured by the said Act; that the ejusdem generis doctrine applied, and that the Act was only applicable to the specific cases referred to and cases of a like character.

The sale was therefore held bad, and the deed to the city set aside, and the owner held entitled to redeem the lands on payment of the amount of taxes in arrear and interest. Judgment of MacMahon, J., at the trial affirmed.

H. Cassels, K.C., and R. S. Cassels, for plaintiff, respondents.
Fullerton, K.C., and Chisholm, for defendants, appellants.