the statute. What then is the effect of a deed to him executed by the Treasurer on his or their demand, at any time,

By sec. 20 of the statute, the Treasurer is required, after selling any land for taxes, to give a certificate to the purchaser stating certain particulars, and also that a deed conveying the same to the purchaser or his assigns will be executed by the Treasurer on his or their demand, at any time after the expiration of a year from the date of the certificate if the land be not previously redeemed. This necessarily involves the production of the certificate or a satisfactory explanation of its non-production. The effect of the certificate is not to vest the title absolutely in the purchaser. He only becomes the owner so far as to have all necessary rights of action and powers for protecting the same from spoliation or waste until the expiration of the term during which the land may be redeemed: sec. 21.

It is thus apparent that the certificate falls short of operating as a transfer to the purchaser of an absolute title to the lands. Such as the title is, it is liable to be divested by the owner redeeming within a year (sec. 22), or by the purchaser putting it out of his power to produce it and demand a deed under sec. 26. Reference to sec. 183 of R. S. O. 1887 ch. 193, which is made applicable to sales by the Provincial Treasurer under R. S. O. 1887 ch. 23, sec. 31, shews the limited effect of the certificate. That section provides that the deed to be given shall be in the form prescribed . . . and shall have the effect of vesting the land in the purchaser, or his heirs and assigns, or other legal representatives, in fee simple or otherwise according to the nature of the estate or interest sold. It is only by a deed validly executed by the Treasurer in accordance with these provisions and the provisions of sec. 26 of R. S. O. 1887 ch. 23, that the title to the land becomes vested in the purchaser. Up to that time the certificate gives the purchaser, if he continues to hold it, no more than a title to maintain or recover possession for the purposes mentioned in sec. 21 of R. S. O. 1887 ch. 23: Cotter v. Sutherland, 18 C. P. 357.

Then did the defendant Bull acquire the title to the parcels in question by the deed made to him by the Provincial Treasurer?

According to many cases decided in American Courts, what was done in this case may well be regarded as a redemp-