ately, and every parcel of land (whether a whole subdivision or a portion thereof or the whole or a portion of any building thereon) in the separate occupation of any person shall be separately assessed.

The assessment rolls are not before me, but from the collector's rolls and the other evidence it is shewn that for 1905 the easterly one foot and six inches of the nine feet above referred to, and the adjoining twenty-six feet six inches of lot 29 were, by the same entry in the roll, assessed to Terry, the assessed value being at the rate of $10 for the one foot and six inches, and by a separate entry in the same roll the same nine feet appears as assessed to Armstrong; but the Court of Revision later altered this by assessing this one foot and six inches to Terry and the other seven feet six inches to Patterson. Prior to 1905, it is not shewn that there was occupation of the one foot six inches separate from the rest of the lot; but that cannot be said in respect of 1905, when the municipal officers treated it as separate, when the one foot and six inches was assessed with the adjoining part of lot 29. But the taxes for 1905 (amounting to 20 cents) on this one foot six inches, on its assessment in conjunction with the part of lot 29, are shewn to have been paid prior to the sale; and, therefore, no arrears for that year on that part existed at the time of sale. Even had they not been so paid, the assessment of that land with the remaining seven feet six inches of the nine feet offered for sale was invalid, it being in separate occupation, the assessment thus contravening the provisions of sec. 22, sub-sec. (1) (*d*). So that in either view of the matter there were not at the time of sale any taxes in arrear on this one foot and six inches for 1905, and the sale, in so far as it is for arrears for that year, cannot be upheld.

These conditions do not, however, apply to the year 1904. For that year, as well as for some earlier years, the whole nine feet was assessed on one parcel, and taxes based upon that assessment, and including a small sum for arrears for the two years immediately preceding, were in arrear for more than three years at the time of the sale. Having regard to the provisions of sec. 172, I find no reason for holding the sale invalid. True, the amount of the arrears was small; but that section does not concern itself with the quantum of the arrears, and the plain meaning of the language employed to express the intention of the Legislature is not to be narrowed.

The result is that it must be declared that there were no taxes in arrear for the year 1905 in respect of the lands now in ques-