

under sec. 66 stands in any different position from a registration under any other part of the enactment? These sections are expressly made subject to rights acquired by registration under the Act; that I hold to mean such rights as a purchaser for valuable consideration from the registered owner would acquire.

And so I proceed to consider the first and wider question: Was the registration of the tax sale purchaser as owner, in the face of the registrations between the time of the tax sale deed and the time of registration under it, right or wrong?

I can come to no other conclusion than that it was wrong. To give it validity would lead to this extraordinary state of affairs, opening wide a gate of injustice: namely, that there is no limit to the time in which a tax sale purchaser may come in and be registered, under his tax sale deed, as owner with an absolute title; and notwithstanding that in the meantime there may have been any number of transfers in good faith and for valuable consideration from registered owner to registered owner. So that, instead of the Act making titles simple, plain and sure, it would, in regard to sales for taxes, be but a snare to the wary and unwary alike.

Mr. Agnew, for the applicants, relied upon the Assessment Act, R.S.O. 1897 ch. 224, sec. 204, and the Registry Act, ib. ch. 136, sec. 91, as each providing a limitation in time within which deeds of lands sold for taxes must be registered to preserve their priority. But I cannot consider either enactment applicable to registration under the Land Titles Act.

For the respondents, it is then said that, there being no statutory limitation of the time within which a tax sale purchaser might be registered, he may be registered at any time, however remote, with the same effect as if immediately registered; but that by no means follows. There is no time limited by statute within which a purchaser for valuable consideration must be registered, yet if he delay he may be cut out. Why should it be different with a purchaser at a tax sale?

Section 66 of the Land Titles Act provides that a purchaser at a tax sale may, at any time after the sale, "lodge a caution against the transfer of the land." For what purpose? Assuredly to retain priority.

Given the power to "lodge a caution" immediately after the tax sale purchase, there was no need to limit a specified time within which the deed must be registered to retain priority.

[Reference to sec. 42.]

So that, notwithstanding the tax sale and the deed under it,