

*Held*, Idington, J., dissenting, that the courts of Saskatchewan, as courts of equity acting *in personam*, have jurisdiction to decree specific performance of contracts for the sale of lands situate within the province where the person against whom relief is sought resides within their jurisdiction; that, in the suit instituted by the foreign plaintiff in Saskatchewan, mutuality of relief existed between the parties, and that the discretion of the Court appealed from in ordering the reference before the entry of the formal decree ought not to be interfered with on the appeal.

The jurisdiction of the Supreme Court of Canada to entertain the appeal was questioned by the Chief Justice and Idington and Anglin, JJ., on the ground that the judgment appealed from was not a "final judgment." Davies, J., was of opinion that as the suit was "in the nature of a suit or proceeding in equity" an appeal lay to the Supreme Court of Canada in virtue of sub-sec. c of sec. 38 of the Supreme Court Act.

Judgment appealed from (8 Sask. L.R. 387), affirmed, Idington, J., dissenting.

*Haydon*, for the appellant. *G. F. Henderson*, K.C., for the respondent.

B.C.]

HERON V. LALANDE.

[June 24.

*Assessment and taxation—Sale for delinquent taxes—Issue of tax sale deed—Premature delivery—Statutory authority—Condition precedent—Evidence—Presumption—Curative enactment—Assessment Act, B.C. Con. Acts, 1888, c. 111, s. 92—B.C. Assessment Act, 1903, 3 & 4 Edw. VII., c. 53, ss. 125, 153, 156.*

The British Columbia Assessment Act (Con. Acts, 1888, c. 111, s. 92), provides that the owner shall have the right to redeem land sold "at any time within two years from the date of the tax sale or before delivery of the conveyance to the purchaser at the tax sale." The tax sale deed in question was dated on the day before the expiration of two years from the date of the tax sale. The B.C. Assessment Act, 1903, 3 & 4 Edw. VII., c. 53, ss. 125, 153 and 156, declares that all proceedings which may have been theretofore taken for the recovery of delinquent taxes under any Act of the province, by public sale or otherwise, should be valid and of full force and effect; that tax sale deeds should be conclusive evidence of the validity of all proceedings in the sale up to the execution of such deed, and that such sale and the official deed to the purchaser of any such lands shall be final