parcel of the tax arrears. Except for the provision made by ss. 271 and 274, the county would not be liable even to the local municipalities for the proceeds of tax sales coming into the county treasurer's hands, should they not be duly accounted for by the treasurer. The fact that the treasurer keeps track of his dealings with these various local municipalities, in regard to the land sales in the books of the county does not create any liability against the county, or in any way alter the status of the county treasurer qua these tax sales. The county is not entitled to any of the proceeds of such sales, taxes, costs or commissions. The county does not pay and is not bound to pay the treasurer out of county funds for any of his services in connection with such sales. If in the course of realizing for a local municipality the taxes forwarded to him, for collection according to law, the result of a sale did not produce sufficient money to pay said arrears, and the proportion of the cost and charges attending such sale, the local municipality would be charged with the deficiency. The county treasurer might, and did in some instances in the County of Simcoe, recoup himself from county funds for such deficiency, but the payments so made out of county funds were in all cases charged against the local municipality as a disbursement on their account and would appear in the general account in the county's ledger relating to such local municipality. Nowhere in the Assessment Act is any duty cast upon the county by name or inference to conduct these sale proceedings for taxes. No county property is sold. No benefit directly or indirectly accrues to the county as a corporation.

McDOUGALL, Co. J.—It appears to me that the county treasurer is not acting as an officer of the corporation in relation to tax sales nor is the act a corporate act. The legislature, instead of leaving to each local municipality the duty of realizing the arrears of taxes existing against the lands in their municipality to their own officers, have named a statutory officer to conduct such sales. They could have named the Sheriff or the Clerk of the Peace as the official to perform these duties. They, however, selected the county treasurer as an individual by name of his office. They could, had they desired, directed that the county through their officials should perform these duties, but they have not chosen to do so. It appears to me that by selecting an officer of the defendants for this purpose the legislature has not imposed any legal liability upon the county for the acts of such officer in connection with the performance of the duties directed by the statute except the liability imposed by s. 271. That section reads as follows:—

"Every county, city and town shall be responsible to Her Majesty and to all other persons interested that all moneys coming into the hands of the treasurer of the country, city or town in virtue of his office shall be by him duly paid over and accounted for according to law."

This means, in my opinion, that any person paying the treasurer money is entitled to have it applied according to law. The taxpayer, the local municipalities, private individuals paying money to the treasurer for