does not make valid a deed executed upon a sale as for taxes in arrear, when, in fact, no taxes were in arrear at the time of the sale. In a matter which appears to me of such great importance, I may be excused for referring to a portion of the reasons given for that judgment, although it was pronounced in my own language, with the full concurrence, however, of my brother Judges. After pointing out the several clauses of the Assessment Acts, and shewing their scope to be, as laid down by other Judges in the cases which I have here quoted above, the judgment proceeds: "The whole object of the Acts, and the whole machinery provided, being for the purpose of enforcing the payment of arrears of taxes, and the only authority to sell conferred by the Act being in case of there being such arrears due out of the land and unpaid, there can, I think, be no doubt that the 155th sec. of 32 Vict., corresponding with the 156th sec. of the Act of 1866, relates only to deeds given in such cases as were in pursuance of a sale contemplated by the Act, namely: a sale for the purpose of realizing payment of taxes in arrear and unpaid; the only deed authorised to be given, being a deed in pursuance of a sale which was authorised only in the event of there being taxes in arrear and unpaid, the natural construction is, that this 155th section, like all other parts of the Act, relates to the like object, namely: that which the Act authorised, not to an event not at all authorised or contemplated by the Act, viz: a sale of lands in respect of which there were no arrears of taxes due, the owner of which had never been in any default which called for or justified the intervention of the Act. The object of the clause relied upon, in my opinion, was, as its language appears to me plainly to express, and as is consistent with the whole tenor of the Act, to provide that, when lands became liable to be sold for arrears of taxes, and were sold to recover such arrears, a deed should be given in pursuance of such sale. Such deed should not be questioned for any irregularity or defect whatever unless within a prescribed period; but it would be contrary to the whole scope of the Act" (which it is to be borne in mind was merely an Act to amend and consolidate the several Acts respecting the assessment of property) "to hold that the object of the clause was to make good after a period of two years, a deed given under circumstances in which the Act had not authorised or contemplated any sale at all taking place, in which, in fact, the very purpose for which alone a sale was contemplated was wanting." In that judgment, attention was also drawn to the provisions and effect of an Act, 33 Vict. c. 23, to which, however, I propose now to draw more particular attention.

That Act was passed for the express purpose of making valid sales known to be absolutely invalid, and it enacted that: In cases where lands which were liable to be assessed had been sold and conveyed under colour of the statutes, for taxes in arrear, and the tax purchaser at such sale had, prior to the 1st day of November, 1869, gone into and continued in occupation of the land sold or of any part thereof, for at least four years, and had made improvements thereon to the value of $200, or in lieu of such occupation, shall have paid at least, eight years' taxes charged on the land since the sale, such sale should be deemed valid, notwithstanding any omission, insufficieney, defect, or irregularity whatsoever as regards the assessment or sale, or the preliminary or subsequent steps required to make such sales effectual in law; *Provided* always, that the statute should not apply among other cases, to the following, namely: In case the taxes for non-payment of which the lands were sold had been fully paid before sale; and it was further enacted that nothing in the Act contained should affect the right or title of the owner of any lands sold as for arrears of taxes, or of any person claiming through or under him, when such owner at the time of such sale was in occupation of the lands, and the same has since been in the occupation of such owner or of those claiming through or under him. Now, is it conceivable that the Legislature would have passed this Act, so passed for the express purpose of making invalid sales, valid, but which excluded from its operation the case of there being no taxes in arrear at the time of the sale, which was the case of *Hamilton* v. *Eggleton*, and the case of the true owner continuing in occupation from the time of the sale, and which, in cases in which it did operate, only made valid sales which had been followed by actual occupation by the tax purchaser for the full period of four years, accompanied by an outlay of $200 in improvements, or in lieu of such occupation by the payment of taxes accrued due for eight years subsequent to the sale; if there was then a statute in existence having the effect as is now contended (for this is the bald contention), that even in a case where the owner of property may have continued in possession, regularly paying all taxes both before and since the sale, and where consequently no taxes whatever were in arrear, nevertheless, if in such case a sale should take place and a deed be given, as occurred in *Hamilton* v. *Eggleton*, the mere lapse of four years from such wrongful and inexcusable sale should divest the true owner of his property, although he had never been in default, and may have had no knowledge whatever of the sale until, after the lapse of the four years, the purchaser at such invalid sale