

S.C.R. 474; *Love v. Webster*, 26 O.R. 453; *Caston v. City of Toronto*, 26 O.R. 459, 30 S.C.R. 390, and *Johnson v. Kirk*, 30 S.C.R. 434.

It has been held by the Court of Appeal, affirming *Hutchinson v. Collier*, 27 C.P. 249, and *The Church v. Fenton*, 28 C.P. 204, that the two years limited by s. 209 of R.S.O. 1897, run from the time of making the tax deed, not from that of the auction sale: *Donovan v. Hogan*, supra. In *Deverill v. Co.*, the judges question whether the effect of ss. 155, 156 of R.S.O. 1877 (ss. 208, 209 of R.S.O. 1897), is to make valid all sales for taxes so long as there are any taxes in arrears, notwithstanding every kind of neglect and misconduct of the municipal officers, they practically come to the contrary conclusion, Armour, J., being particularly emphatic; p. 241:—"The taxes must be legally due, and the arrears must be taxes legally in arrear, so that the land may be legally sold, otherwise ss. 155 and 156 of the Assessment Act do not apply." Again, "the owner should be considered, and the sales conducted as ordinary business transactions, as where property is sold by auction with a view to obtain its fair market value, and where the lands have been sold for a grossly inadequate price, as is generally the case, and the same is not redeemed in one year after the sale, as provided by s. 208, the sale might still be questioned as not having been openly and fairly conducted within the meaning of that section: *Deverill v. Coe* and *Donovan v. Hogan*." See also *Hall v. Farquharson*, 15 A.R. 457.

So that the apparent effect of these two sections, 208 and 209 as construed in the light of the above authorities, is:

(a) To make all sales unimpeachable after one year from the time of the auction sale where the taxes are legally due and in arrears, and where all requisite formalities have been observed, and the sale openly and fairly conducted;

(b) To make all sales unimpeachable after two years from the date of the making of the tax deed where the taxes are legally due and in arrears, notwithstanding the fact that the formalities required by the statute have not been observed, or that the sale has not been openly and fairly conducted; but some expression of doubt is thrown even on this conclusion by Wilson, C.J.;

(c) To make the sale impeachable after one year from the auction sale, and within two years from the giving of the tax deed,