position as if they were directly the purchasers of the land at the tax sale.

At the time when the tax sale registration, and the registration following it, were made, Hay was the registered owner; and he is a party to this application. . . .

There are two substantial questions for consideration now: (1) Was the registration of the tax sale purchaser as owner wrong? And, if so, (2) can it be rectified now, at the instance of the applicant Mrs. Lord? And it would be in better order to consider the second question first.

Each of these questions depends very much, if not altogether, upon sec. 66 of the Land Titles Act, 1 Geo. V. ch. 28, that part of the Act dealing especially with "sales for taxes." . . .

Notice of the application for registration of the purchaser at the tax sale as owner was sent by post to Hay; and I assume that the provisions of the Act in this respect were complied with; see sec. 112; but the notice never reached Hay; it was returned to the sender by the post-office officials unopened; and neither Hay, nor any one through whom he acquired title, nor any one claiming under him, ever had any actual notice of the application for such registration.

Whatever might be said if Hay had appeared upon that application, I cannot consider that, not having appeared upon it, nor indeed ever having had any kind of actual notice of it, he would have been forever precluded from asserting his rights as registered owner; I can but consider that, as long as no new rights were acquired under the provisions of the Act for valuable consideration, he might still have asserted his rights. The sixty-sixth section does not expressly or impliedly declare that he should not: why should it? Why should he, or she who claims through him, be worse off now, except on the question of costs, than he was when the registration had not been effected. Nor is there anywhere else in the Act anything so expressly or impliedly enacted. Section 113 of the Act, which cures the omission to send and the "non-receipt" of notices, cures them only for the benefit of a purchaser for valuable consideration when registered, and does not, I think, apply to a question of validity between the original parties.

Section 66 provides that the purchaser at the tax sale, after the requirements of the section have been complied with, shall be registered as owner of the land with an absolute title. But secs. 116 and 115 provide for the rectification of the register. Can any good reason be advanced for contending that sec. 116 does not apply to this case—for contending that a registration