therein, and to attach to each such list a certificate, verified by oath, in the form provided by s. 154.

5. If there is not sufficient distress upon the occupied lands to so return it in his roll to the treasurer, showing the amount collected, if any, and the amount remaining unpaid, and stating the reason why payment has not been made. See ss. 153, 154 and 156. See also s. 147, as amended by 61 Vict. c. 25, s. 2.

The law appears to be well settled that the substantial compliance with the provisions of the above sections relating to the duties of these officials is a condition precedent to the right to sell or to distrain for arrears of taxes. In *Deverill* v. *Coe*, 11 O.R. where no notice of arrears was given to the then owner or occupant, and they were not entered on the roll as required by the Act, and no notice given as required by s. 109 of R.S.O. 1877 (s. 153 of R.S.O. 1897), that the land was liable to be sold for taxes, it was held that the sale could not be supported, and that the irregularity could not be cured by ss. 155 and 156 of the former Act (ss. 208 and 209 of the latter Act). In this case Wilson, C.J. makes some observations on the impropriety of tax sales as now conducted under the legislative authority, and he suggests a remedy in the following words at p. 236:—"But what would be infinitely better would be to put an end to the sale of lands for taxes. These sales were adopted here at a time when the country was thinly settled, and large tracts of land were held by absentees and other non-residents, and the taxes could not at that time be collected which were chargeable against them, and the lands were comparatively of little value. The country is in a different condition now, and it is full time to stop these sales. . . . . . Means may be devised by the legislature to have these arrears placed yearly upon the collector's roll for collection until they are paid, and if they are not paid in some few years—say five—let the municipality become the owners of such lands upon some terms and conditions which may give the owner a chance of redemption for a longer period, and if not redeemed, with power to the council to sell such lands by public sale, and to apply the proceeds for the benefit of the municipality. If any one is to profit by these sales let it be the municipality, or in other words, the public, and not the private and unmeritorious speculator."

As to the imperative provisions of the Act, see also *Donovan* v. *Hogan*, 15 A.R. 432; *Town of Trenton* v. *Dyer*, 21 A.R. 379, 24