

mother's statement was not contradicted, I should have thought from the plaintiff's appearance that he was older than the mother states. I do not at all credit his half-hearted statement that he was coerced into making the loan to his father. I think the true situation was that at that time he had confidence in the business, in which he was his father's right-hand man, and thought that the interest of his father and himself was identical.

The action will be dismissed with costs.

RIDDELL, J.

JUNE 10TH, 1912.

SUTHERLAND v. SUTHERLAND.

Assessment and Taxes—Tax Sale—Irregularities—Advertisement of Lands for Sale—Insufficient Publication—Assessment Act, 4 Edw. VII. ch. 23, sec. 143—Time for Questioning Sale—Secs. 172, 173—Commencement of Statutory Period—Date of Tax Deed—“Openly and Fairly Conducted”—Costs—Damages.

Action to set aside a tax sale.

P. McDonald, for the plaintiff.

S. G. McKay, K.C., and J. G. Wallace, K.C., for the defendants.

RIDDELL, J.:—The plaintiff was the owner of about an acre of land in the township of West Zorra, upon which was a brick dwelling-house and another building, worth in all about \$800 or \$1,000.

On the 27th October, 1909, the Treasurer of the County of Oxford sold this for taxes for the sum of \$38.78 (the exact amount due) to John Sutherland, brother of the plaintiff. He died, and in January, 1911, the deed was made to his son, Robert John Sutherland, one of the defendants.

On the 4th December, 1911, the plaintiff brought her action to set aside the sale.

Full credence is to be given to the witnesses called for the defence. This, in the case of C.R., applies to what he swore to after the trial of the case was resumed—I found it necessary to postpone the further hearing of the case by reason of his condition. All the notices that were sworn to have been sent