

on 4th November, 1896. The deed was dated 18th November, 1897. This action was begun on 29th June, 1899.

G. H. Watson, K.C., and W. McBrady, Port Arthur, for plaintiff.

F. H. Keefer, Port Arthur, for defendants.

ANGLIN, J.:—The sale was had for alleged arrears of local improvement rates for the year 1890, amounting to \$3.10, and of general taxes for the year 1890, amounting to \$2.45.

In their statement of defence the defendants allege a transfer of the property in question from defendant Campbell, himself a transferee from Neelin, to one Graham, as a bona fide purchaser for value without notice of plaintiff's claim. Graham is not a party to this action. The evidence failed to sustain this plea.

The plaintiff made no attempt to shew that the local improvement rates for 1890 were not properly imposed. He made an effort to shew that there was some irregularity in the specification of the items of general taxation for the year 1895, which seems to me not very material.

It was shewn that the collector's returns for the years 1890 and 1895 were not verified by oath, as required by sec. 132 of 55 Vict. ch. 48, and that the return in the latter year was over 7 months late. The provisions of secs. 140, 141, 142, 143, 150, and 162, of the same statute, were shewn to have been entirely ignored by the officials of the municipality, and other minor irregularities were also proven.

Section 163 forbids the sale of any lands which have not been included in the list furnished by the treasurer to the clerk of the municipality, pursuant to sec. 140 of the statute. That the impeached sale was had in direct violation of this prohibition is not controverted. But it is contended for the defendants that the provisions of sec. 188 of the Consolidated Assessment Act of 1892 (sec. 208 of ch. 224, R. S. O. 1897), bar the plaintiff's action, because he failed to redeem the lands within one year after the sale. That section reads as follows: "If any tax in respect of any lands sold by the treasurer, in pursuance of and under the authority of . . . this Act, has been due for the third year or more years preceding the sale thereof, and the same is not redeemed within one year after the said sale, such sale and the official deed to the purchaser of any such lands (provided the sale be