

block, and that the taxes upon the block so assessed are due and in arrear.

The cases to which reference is made deal with the grouping of lots, any one of which may be "one block" within the meaning of sec. 127, but two or three of them grouped as lots in one assessment, cannot possibly be properly described as "land assessed as one block." The enactment is in ease of an owner of one or more parcels of the undivided block, who, finding taxes due and in arrear over the whole area, desires to redeem his holding by paying a proportion of the arrears. The apportionment is not made by the assessor, but by the council or Court of Revision after notice to all the other owners, and having regard to all the circumstances. Nothing of that kind appears here, and there is no allegation in the statement of claim that either the council or the Court of Revision altered the assessments as they appear on the rolls in this respect.

There are a number of lots whose description is too indefinite, such as in 1908 "East main part Market square" and "Main to Market 16 lots," and these are properly disallowed.

The result is as follows. The judgment in appeal will be set aside, and the appellants will have judgment for the amounts of taxes allowed, with ten per cent. added each year up to the end of 1913, less the rents, if any, referred to below.

I make the total, without the ten per cent., to be \$2,780.72, and this amount may be checked by the Registrar and the ten per cent. calculated and added. The judgment will provide for payment of the amount of these taxes within one month, and, in default, the appellants may proceed to realise their specific liens upon the separate properties assessed, by sale, for which purpose it will be referred to the Master in Ordinary, unless any of the parties desire a reference to an officer in the provisional district: the purchase-money to be paid into Court, and the amount of the taxes and of the ten per cent. thereon and the costs of realisation as hereinafter directed, on each separate lot, to be paid out to the appellants upon the confirmation of the Master's report, and the balance, if any, on each lot to the respondents in the order of their priorities.

The arrangement made at the trial that, in case it is found that any of the lands against which the appellants are allowed a lien are owned by person not parties to this action, the appellants would abandon their claim thereto in this action, reserving their right to proceed for their lien against such persons in other proceedings, will be observed. If the parties cannot agree