

templated by the statute—the then current address and whatever the doubt may have been as to its reaching him that did not justify the ignoring of it and making search after a formal address in the records of the land titles office which was applicable to the whereabouts of the plaintiff in 1892. Had they exercised any reflection it would have been obvious that such a manner of picking and choosing could only serve to frustrate the real intention of the law, namely, to bring the exigence of affairs home to the person most interested.

The judgment should be reversed; the plaintiff's right to recover the land established on payment of the proper statutory charges claimable by the purchaser and other taxes paid by him, which may be settled by the Registrar if the parties do not agree—and then be deducted from the costs of action and appeal to be paid by the defendant.

I agree with my brother Latchford and take advantage of the detailed account of the law which he has given and thereby avoid repetition.

HON. MR. JUSTICE LATCHFORD:—The plaintiff purchased the lands in question in 1892, when he resided in Toronto. They were unoccupied lands; and at the time were comprised within the limits of the town of Toronto Junction, which became in 1908, by 8 Edw. VII. ch. 118, the city of West Toronto. About 1894 Gast went to the city of New York where he has since resided. The assessor for both municipalities was aware that Gast was a "non-resident;" and had notice that his address was "136 Liberty St., New York."

Under the Assessment Act of 1892 (sec. 47), the assessor was obliged "before the completion of his roll to transmit by post to every non-resident who has required his name to be entered thereon a notice of the sum at which his property has been assessed." A similar provision is contained in sec. 51 of the revision of 1897. In the Assessment Act of 1904, 4 Edw. VII. ch. 23, the notice is required—sec. 46, sub-sec. 3—to be transmitted by post to the non-resident's address, "if known." Each of the acts of 1892 and 1897 provides that the owner of unoccupied land may give the clerk of the municipality notice of his address, and require his name to be entered on the assessment roll for the land of which he is the owner; 55 Vict. ch. 48, sec.