

An Act to amend the Law relating to the sale of Lands  
for taxes in Upper Canada.

**W**HEREAS it is desirable that the titles of purchasers of lands sold Preamble.  
for taxes should after an allotted time be freed from objections of a  
merely technical character arising from reports in the proceedings prior to  
such sales; Therefore Her Majesty, &c., enacts as follows:

- 5 I. No sale of lands in Upper Canada made after the passing of this Title of pur-  
Act, for any arrears of taxes, imposed under the authority of any Act of chaser at sale  
the Legislature of this Province, shall be liable to be questioned in any suit or for Taxes,  
proceeding either at Law or in Equity, after the expiration of three years from questionable  
the time of such sale, for any defect or irregularity in any of the proceed- for certain  
ings prior to such sale, except that there were no arrears whatever of taxes causes only  
10 due upon such lands, or that there was sufficient property to distrain upon after a certain  
such lands for any arrears due, at the time of such sale. time.