

written to; and he stated that in similar cases the council had declined to allow redemption, as in so doing the city was placed in an unfair position. If the property increased in value, there was redemption; if it decreased, the city was allowed to keep the worthless asset.

Following this, no application was made to the city council, although negotiations were entered into some time during 1904—which came to nothing. The writ in this action was issued in 1906, when the property had greatly increased in value.

This branch of the plaintiff's case also fails.

In the alternative, the plaintiff puts forward the theory that, when the city purchases land under the clauses in question, it holds the land as trustee to pay itself the principal amount due for taxes and subject to the obligation to account to the owner for any surplus.

I can find nothing in the statute to justify this. The Legislature gave to the municipality the right to purchase; and, upon the purchase being made and upon the lapse of the redemption period provided, the city becomes the owner, with as absolute a title as any other purchaser at such a sale. This is emphasised by the provision found in the same sub-section, that redemption price is to be, not the purchase-money, but the full amount of taxes due in respect of the lands.

The action fails, and must be dismissed with costs.

MIDDLETON, J.

FEBRUARY 25TH, 1913.

RE MARA AND WOLFE.

Will—Construction—Power of Appointment—Beneficiary—Trustees—Title to Land—Power to Convey—Application under Vendors and Purchasers Act.

Motion by the vendors, under the Vendors and Purchasers Act, for an order determining a question arising on the will of the late Ann Mara, as to the ability of Charlotte S. Mara, with the concurrence of the surviving trustee under the will, to make title to land.

W. A. Proudfoot, for the vendors.

L. M. Singer, for the purchaser.

MIDDLETON, J.:—The estate is given to trustees, and the daughter Charlotte S. Mara is given a life estate and a general power of appointment, by deed or by will, and the executors are