nized by the special legislation above referred to. It is further to be noticed that the first tax sale was in respect of taxes which accrued before the Farmers' Loan Company were under any obligation, as owners, to pay the taxes, and that, so far as this purchase was concerned, it cannot be urged that the company were taking advantage of their own neglect of duty. But Mr. Gordon argued, with much plausibility, that the purchaser at the tax sales having had the title in fee previous to the respective sales, the right to make the entry did not first accrue at either of the tax sales, but previous thereto; in other words, that the right of entry by the Farmers' Loan Company was continuous from the spring of 1894, when the defendants claimed to have taken possession, until the spring of 1904. I do not think this contention is entitled to prevail. Had the defendants been in possession of the land for the statutory period, and had the land after the expiry of that period been purchased at a tax sale by the owner in fee, according to the paper title, I think there could be no doubt that his title under the tax sale would oust the possessory title. Can it be that the tax title will be less effective against the inchoate possessory title? It may be that at any time during the 10 years preceding the spring of 1904, the company or their successors were in a position to bring an action or make an entry, but I think the tax sale of 1896, and in its turn that of 1898, with the special statutory sanction to which I have referred, extinguished the former title and created a new root of title, and that it is with reference to that root of title that sec. 4 of the Real Property Limitation Act must be read. The mere fact that the transition from the former paper title to the new one under the tax title, covered an inappreciable space of time, can, in my judgment, make no difference. I think the effect is, to all intents and purposes, the same as it would have been had the tax sales or either of them been to strangers, and had the company afterwards re-purchased.

In view of the conflict of evidence as to the defendants' possession of the land in question, I would have preferred to base my judgment entirely on the legal grounds. The facts are, however, before me, and however reluctantly, in view of the conflict, I think it my duty to state the conclusions to which I have been forced to come on the evidence.

I find that the original wire fence which was put up in the spring of 1894, ran around 3 sides of lot 14. On the east there was, it appears, no fence separating the lot from