

taxes. When the roll was placed in the collector's hands, the collector threatened to distrain. The younger Phillips then persuaded the collector to make a false return shewing that the taxes had been paid—promising ultimately to pay the amount to the collector. This payment has never been made; and the township corporation now contend that the false return made by the collector, certifying to a payment which has never in fact been made, does not operate to discharge the land. Phillips senior contends that this land is exonerated, and that the township corporation must look to the collector and his sureties or to the son.

This action is now brought upon the cheque for \$3,900. The defendants are ready to carry out the sale and pay the whole price if they are allowed either to deduct the amount in question or if they receive security.

I do not think that Phillips can call upon them to accept the risk of the township corporation being sustained in their contentions. It may be that the certificate which has been issued will serve to protect Phillips from any claim; but this is his concern, and he is quite wrong in seeking to shift to the purchaser the onus of resisting the township corporation.

The proper solution of the matter is to allow the whole price to be paid to Phillips upon his giving the defendants an indemnity; or a sufficient sum adequately to protect them should be deducted from the purchase-money and be retained in Court pending the final adjustment of the dispute.

As, in my view, Phillips has been wrong throughout, the defendants should be allowed to deduct their costs from the purchase-price.

I do not understand that there is any question of interest upon the purchase-money. If there is, I may be spoken to with reference to it.