

however, adopted and used the old seal.

*Held*, following *McRae v. Corbett*, 6 M. R. 426, that this objection was not fatal to the deed.

*Held*, however, that the tax sale in question was void on the following grounds:—

1st, The warrant given by the reeve, authorizing the treasurer to hold the tax sale, was dated 18th August, 1891, and professed to be given under the Municipal Act of 1886, which had been repealed by the Municipal Act of 1890, which came into force before the date of the warrant, and such warrant conferred no authority upon the treasurer to sell the land in question;

2nd, The land in question, consisting of the inner and outer two miles of Lot No. 59 as described in the deed and the advertisement of the sale, was described simply as "Lot 59" on the assessment roll, and as this is not sufficiently certain, being understood by some to include only the inner two miles of the lot, it does not comply with the requirement of The Assessment Act, that every piece or parcel of land be entered "by a true and accurate description" in the roll.

And that these defects or irregularities are not cured by ss. 190 and 191 of The Assessment Act, R. S. M., c. 101, as amended by 55 Vic., c. 26, ss. 6 and 7, which on the authority of *O'Brien v. Cogswell*, 17 S. C. R. 420; *Archibald v. Yourville*, 7 M. R. 473, and *Alloway v. Campbell*, 7 M. R. 506, cannot be held to ex-

tend to cover irregularities and defects connected with the assessment, the imposition of the rate, and other steps required to be taken before the land could be sold for taxes. *Nanton v. Villeneuve*. . . . . 213

3. *Defective Assessment*—*By-law to levy rate ambiguous*—*Court of Revision*—*Sale of two parcels may be good for one although bad for the other parcel*.]—This was a suit in Equity to have a tax sale deed of the west half of section 22-7-8 W. declared void, and set aside as a cloud on plaintiff's title. The northwest quarter was only granted by the Crown on the 29th October, 1888, but it and the other quarter were sold together in 1890 for arrears of taxes for 1888 and 1889.

*Held*, that the sale of the northwest quarter was void, because the land was not subject to be taxed in the year 1888, but that, following *Schultz v. Alloway*, ante p. 221, the tax sale in question might have been good as to the southwest quarter, but for the other objections.

*Held*, however, that the sale was void on the following grounds:—

1. That there was no record in the proceedings of the Municipal Council of any report to the Council by the Court of Revision as required by section 586 of the Municipal Act then in force. The minutes showed that the Council had resolved itself into a Court of Revision, that the Court of Revision had dealt with the appeals brought before it, and that a motion had been carried "that