

intents and purposes, at all events for all practical purposes, the owners; and, upon the authority of many cases, and, as I think, according to the correct interpretation of the statute, although there are cases to the contrary, they obtained a statutory conveyance of the land in question. This latter point is not perhaps very material, except in view of the plaintiffs' claim for a declaration of title; but some authorities will be found collected in Halsbury's Laws of England, vol. 19, p. 155, notes to para. 316.

The plaintiffs would be entitled to redeem: R.S.O. 1914 ch. 195, sec. 170. They could maintain an action for trespass: *Bentley v. Peppard* (1903), 33 S.C.R. 444. They could, even while the time was running, dispose of the land by will or deed, and it was inheritable by their heirs—that is, their right I presume: Halsbury's Laws of England, vol. 19, p. 158, para. 320. Their title, when the tax sale was made, was good at law and in equity, and could be forced upon a reluctant purchaser: *Scott v. Nixon* (1843), 3 Dr. & War. 388; *Lethbridge v. Kirkman* (1855), 25 L.J.Q.B. 89. Of course, like any other owners, their land was liable to be wrested from them by non-payment of taxes, followed by dispossession before they became reinstated by the purchaser's delay.

The plaintiffs did not cease to be the owners by reason merely of the tax sale. The municipality did not profess to transfer the possession to the tax purchaser. And the deed, while conferring a fee simple estate, left it for the grantee to complete his title by obtaining possession. Has anything happened since to complete the defendants' title?

The plaintiffs remained in possession after the sale as before. The evidence of the plaintiffs and their witnesses is, to my mind, clear and satisfactory as to this, and is, I think, much more definite and reliable than the statements made by Mrs. Brown and members of her family. I am satisfied that the cattle were not pastured on the property until after Mrs. Brown had ceased to make payments, after she had, as Pulling swears, relinquished the property, and after Pulling, acting on this, had sold and conveyed to the defendants. The defendants cannot claim under Mrs. Brown, nor can she be regarded as in possession for them. What she did was adverse to the defendants. If she was not using the land, as Mrs. Soper swears, with the consent of the plaintiffs, she was a mere casual trespasser, and the plaintiffs are entitled to count Mrs. Brown's occupation, of whatever character it was, with their own to complete the statutory