

a judgment recovered on the 10th June, 1914. The Judge ordered that unless the amount for which judgment was recovered, with the costs of the motion, should be paid within 5 days, the plaintiff should be at liberty to issue execution. J. B. Davidson, for the plaintiff. H. S. White, for the trustees of the Greer estate.

TOWN OF STURGEON FALLS v. IMPERIAL LAND Co. (No. 2)—
KELLY, J.—APRIL 1.

Assessment and Taxes — Validity of Assessments — Lien of Municipality—Enforcement by Sale — Directions — Costs of Liquidator of Company.—The judgments in the former action of the same name are reported in 31 O.L.R. 62. In this action the plaintiffs, the Corporation of the Town of Sturgeon Falls, alleged that a large sum was due them for taxes for the years 1911, 1912, and 1913, on several hundreds of parcels of land belonging to the defendant land company, and they claimed: (1) a declaration that they were entitled to a special lien on the lands for these taxes in priority to other liens and incumbrances; (2) payment by the defendant land company and the liquidator thereof, the defendant Clarkson, of the amount due with interest; and (3), in default of payment, enforcement of the lien by sale. The refusal to pay was based chiefly on alleged invalid or improper assessments; and it was also set up that several parcels belonged to others than the defendants. The action was tried by KELLY, J., without a jury. In a written opinion of some length he points out the assessments which are valid, and finds that the plaintiffs are entitled to judgment in respect of them for the respective amounts of the taxes on each of these assessments, with the percentage or interest allowed by the Assessment Act, with a declaration of a special lien, to be realised by sale at the end of one month from the entry of judgment unless payment be sooner made. Should a sale be necessary, there is to be a reference to the Master in Ordinary; the purchase-money on the sale is to be paid into Court, and the taxes on each separate lot or parcel, including the percentage and the costs of realisation, are to be paid out to the plaintiffs forthwith after confirmation of the Master's report; and the balance, if any, on each lot or parcel, to the defendants in the order of their priorities, as the Master shall direct. The plaintiffs are entitled to add to the amount of their lien on each separate lot or parcel a proper proportion of their costs. In cases where the plaintiffs