in 1893 in one William H. Dorsey, who shortly thereafter went to Mexico, and has not been heard from since. On May 20, 1901, the sale for taxes occurred. On September 30, 1901, Granger was substituted as purchaser. Granger thereafter went into possession of the property, and, during the month of April 1902, rented same, after having made some repairs. The sale for taxes was reported to the Circuit Court for ratification in May 1902, and was finally ratified in July 1902.

Now, the first question of importance is as to the ownership of the property at the time when the ownership determined the right to the surplus of the purchase money. The provisions of law which we must consider are those which determine at what stage of the proceedings we must look for the ownership. The Charter (Section 46) provides that "if it shall appear that the owner of the said lot or parcel of ground, prior to the execution of the deed for the same by the City Collector, cannot, after reasonable effort, be found &c.". This would appear to indicate that the execution of the deed divests the title, and that the ownership of the person whose title is divested continues until the execution of the deed. It is necessary that the surplus should be paid to the person whose title is divested. The City or State, to whichever taxes have not been paid, is entitled only to the taxes and expenses, and the owner of the property whose title is divested is entitled to the balance of the purchase money.

If, therefore, the meaning of this Section of the Charter is to be taken literally, the title is not divested until the execution of the deed. That would be contrary to the construction placed by the courts upon the tax laws of other States. The tax deed is usually construed as relating back to some earlier stage of the proceedings. The authorities are very conflicting—in some instance, it has been held that the relation is back to the commencement of the proceedings; other authorities held that the deed relates back to the expiration of the time allowed for redemption, or to the ratification of the sale by the court when such ratification is provided for. Revertheless, I believe it must be assumed that no title is divested under the laws of this State until final ratification, or until the execution of the deed, and either is sufficient for the purposes of this opinion, because no change of ownership appears to have taken place between the ratification of the sale and the execution of the deed.

The time when the title is divested appears to me to be of

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