The rents and profits should therefore have been estimated according to the state or condition of the lots before the improvements were put upon them.

And by a parity of reasoning the plaintiffs should not have been charged, as seems to have been the case, with the whole amount of taxes paid by the defendant, but with such part only as would have been paid upon the lots without the improvements.

The plaintiffs were adjudged to account to the defendant for only $1,100 of the money paid by him—the sum which Cage paid over to them, but the evidence discloses the fact that Cage paid taxes on the lots, and also redeemed them from a tax sale. These expenditures were as clearly for their benefit, as the money they directly received, and there can be no reason why they should not account to him for the money so expended.

The court committed no error, if, as we suppose, in determining the compensation for the improvements, it estimated them at the value when the account was taken.

"Such allowance," says Chancellor Bland, in *Neale* v. *Hagthrof*, cited above, are made upon the ground that the improvements do in fact pass into the hands of the plaintiff as a new acquisition; and they can only be a new acquisition to him to the extent of their value at the time he recovers or obtains possession of them; and therefore their value at that time is to be allowed, and nothing more." *Southall* v. *McKean*, 1 Wash., (Va.,) 336; *Green* v. *Biddle*, 8 Wheat, 77.

The decree is reversed and the cause remanded to the court below, with instructions that an account be taken between the parties as above indicated, and a decree rendered in conformity with this opinion.