

Reference to the Succession Duty Act, R.S.O. 1914 ch. 24, secs. 5, 9, 10, 11, 18.

Where duty has been paid elsewhere on part of the estate, as in the present case, provision is made by secs. 5 and 9 for an allowance of the amount so paid elsewhere from the amount payable in Ontario.

Payment of succession duty out of the particular property passing under and by the will of a testator is what is contemplated by the Act, unless otherwise provided for.

Reference to *Kennedy v. Protestant Orphans' Home* (1894), 25 O.R. 235; *Manning v. Robinson* (1898), 29 O.R. 483; *Re Holland* (1902), 3 O.L.R. 406. These cases are conclusive on the point that succession duties payable by the estate should be charged against and payable out of the specific legacies, and not out of the residue. In short, the statute contemplates the payment of succession duties out of the particular property disposed of, as passing to particular persons.

Order declaring that the succession duties payable by the estate shall be charged against and paid out of the specific legacies given by the will. Costs of all parties out of the residuary estate.

SUTHERLAND, J.

JULY 14TH, 1917.

EASTVIEW PUBLIC SCHOOL BOARD v. TOWNSHIP OF
GLOUCESTER.

Schools—Public Schools—Union School Section—Requisition of Board for Sum of Money for School Purposes—Apportionment between two Municipalities out of which Section Formed—Proportions Fixed by Assessors—Powers of Assessors—Public Schools Act, R.S.O. 1914 ch. 266, sec. 29 (1), (8), (9)—Assessment Act, R.S.O. 1914 ch. 195, sec. 50.

Action to recover \$2,650, the proportion alleged to be payable by the defendants, the Municipal Corporation of the Township of Gloucester, of the sum of \$5,000, the amount requisitioned by the plaintiffs, a union school board, for school purposes for the year 1917.

The union school section was made up of the town of Eastview and part of the township of Gloucester; and the proportions were fixed by the assessors for the town and township respectively, on the 13th May, 1916, at 47 per cent. for the town and 53 per cent. for the township.