

RECENT ENGLISH DECISIONS—IN THE MATTER OF AN APPEAL FROM COURT OF REVISION FOR TORONTO.

tion against the executor arising from the blanks, and as this evidence established it to have been the intention of the testatrix to give the executor the residue for his own benefit, it was so decreed.

NON-PRODUCTION BY DEFENDANT—JUDGMENT FOR DEFAULT OF DEFENCE.

In *Haigh v. Haigh*, 31 Chy. D. 478, a defendant made default in production. Her solicitor explained to her the effect of the order and the consequences of disobeying it. Her defence was struck out, and judgment was obtained against the defendant for default of defence. An application to set aside the judgment was refused by Pearson, J., on any terms. See *Dunn v. M. Lean*, 6 P. R. 156.

MOTION FOR JUDGMENT BY INFANT PLAINTIFF IN DEFAULT OF DEFENCE—EVIDENCE.

In *Ripley v. Sawyer*, 31 Chy. D. 494, Pearson, J., held that on a motion for judgment in a partition action in default of pleading where some of the defendants were infants, it was not necessary to file affidavits to substantiate the allegations in the statement of claim. This is contrary to the practice which has hitherto prevailed in this Province. In *Perry v. Perry*, before Boyd, C., 10th March, 1886, where the plaintiffs were infants, affidavits proving the statements in the statement of claim were dispensed with.

MORTGAGE ACTION—RECEIPT OF RENTS BEFORE PAY FIXED FOR REDEMPTION.

In *Jenner-Fust v. Needham*, 31 Chy. D. 500, Pearson, J., decided that, if between the date of the report and the day fixed for redemption rents are received, either by the mortgagee or by a receiver appointed in the action, those rents must go in reduction of the amount due to the mortgagee and a fresh account must be taken. This decision CHITTY, J. refused to follow in *Farquhar v. Young*, 80 L. T. 339, but it was followed in *Peal v. Nicholson*, 80 L. T. 394, by Kay, J.

This completes our review of the *Law Reports* for April.

REPORTS.

ONTARIO.

ASSESSMENT CASE.

IN THE MATTER OF AN APPEAL FROM THE COURT OF REVISION FOR TORONTO.

Ministerial exemptions—Editors of religious papers, and managers of church funds—R. S. O., cap. 180, sec. 6, sub-sec. 23—48 Vict. O. cap. 42, sec. 12.

In a number of appeals by clergymen claiming the exemption under R. S. O. cap. 180, section 6, sub-section 23, as amended by 48 Vict. (Ont.) cap. 42, section 12,

Held (1), that clerical professors in theological institutions for the training of ministers, who were lawfully paid out of church funds, and not by fees; (2) the missionary secretaries, and president of conference, whose whole duty was clerical; and superannuated ministers, not engaged on lay employment, were exempt.

Held, also, that clerical editors of religious newspapers and periodicals, and clerical managers of church business institutions were not exempt, as their duties were chiefly of a lay character, and their clerical duties only occasional.

Held, also, that a minister living in one municipality and doing only clerical duty in another municipality, was entitled to the \$2,000 exemption on residence.

[Toronto, Dec. 20, 1885—MacDougall, Co. J.]

The facts of the case fully appear in the judgment of —

MACDOUGALL, Co. J.—A number of appeals from the Court of Revision of Toronto were argued before me on the 30th November, raising the question as to what clergymen could legally claim the exemption allowed by sub-section 23, of sec. 6, cap. 180, R.S.O., as amended at the last session of the Ontario Legislature by sec. 12 of cap. 42 48 Vic. (Ontario). The language of the revised statute before amendment was as follows:—"The stipend or salary of any clergyman or minister of religion, while in actual connection with any church, and doing duty as such clergyman or minister, to the extent of \$1,000, and the parsonage or dwelling-house occupied by him, with the land thereto attached, to the extent of two acres, and not exceeding \$2,000 in value." The language of this section as amended by the Act of 1885 is as follows:—(The changes are italicized):—"The stipend or salary of any clergymen or minister of religion while in actual connection with any church, and doing duty as such clergyman or minister, to the extent of \$1,000, and the parsonage, when occupied