

pages of the reports, Mr. Justice Gwynne makes a careful study of legislation, initiated, amended, repealed, consolidated and otherwise dealt with by the Ontario Legislature from 1873 to date, leading to the conclusion that the intention of the legislature, as shewn by the language used, in at least five different statutes and three revisions and consolidations, purporting to deal with the subject of drainage, provincial, municipal and inter-municipal, was to leave alone the fundamental principle that there must be some actual or assumed benefit as the basis of assessments for taxes. *Qui sentit commodum sentire debet et onus*. Pray tell me who desires to quarrel with this maxim? Or with the other two main reasons of the decision, that an "embankment" is not a "ditch," and that the redemption of drowned lands by dyking is not a drainage work? The article seems inspired by some person who knows very well what he is after, but has not so clear an idea of where he is at.

Ottawa, March, 1901.

L. W. COUTLEE.

REPORTS AND NOTES OF CASES.

Province of Ontario.

COURT OF APPEAL.

From Boyd, C.]

[Feb. 18.

ATTORNEY-GENERAL OF ONTARIO *v.* NEWMAN.

Revenue—Succession duty—Deposits in banks—Foreigner.

Payment of duty under the Succession Duty Act is based upon administration and duty is payable upon any property which can properly be administered only in Ontario.

Payment of non-negotiable deposit receipts, payable after notice at branches in Ontario of Canadian banks, held by a foreigner at the time of his death in the foreign country, cannot be enforced except by his personal representative in Ontario, and succession duty is payable there in respect of the amount covered by them. Judgment of BOYD, C., 31 O.R. 340; 36 C. L. J. 99, affirmed.

Aylesworth, K.C., and *J. H. Rodd*, for appellant. *Shepley*, K.C., *A. Macdonnell* and *W. E. Middleton*, for respondent.