liability connected with the assumption of the road as a county road, but a different liability arising out of the provisions of that Act.

The liability from which the appellant township corporation (South Grimsby) was relieved by statute was "any rate, tax, liability, or expenditure whatsoever, which, but for the passing of this Act, would have been assessable, ratable, and taxable against the said original Township of Grimsby, in respect or on account of the road known as the Queenston and Grimsby road." This language is of the most comprehensive character, and not, as in the Act under consideration in the Merritton case, limited to liability connected with the assumption of the road as a county road.

The liability from which the appellant sought to have it declared that it was relieved was a liability which, but for the passing of the Act, would have rested on the Corporation of Grimsby in respect or on account of the road, within the meaning of the special Act. The road was still the Queenston and Grimsby road, although it was maintained as part of the good roads system, and the county corporation was still under obligation to maintain it and make its assessments upon the ratable property in the county, just as it makes its assessments in the case of any other road under its jurisdiction.

Both appeals should be allowed with costs; the judgment of the County Court should be reversed and the County Court action dismissed with costs; the judgment of Orde, J., should also be reversed, and there should be substituted for it a judgment in the terms of paras. 1, 2, and 4 of the prayer of the statement of the claim, and in accordance with the prayer of para. 16 of the statement of defence of the county corporation, declaring that the defendant the Corporation of the Township of North Grimsby is liable to be assessed in respect of the expenditure to the extent to which it is declared that the appellant is relieved therefrom.

Appeals allowed.

FIRST DIVISIONAL COURT. FEBRUARY 18TH, 1921.

*RE SHEARD.

Will—Construction—Disposition of Residue—Distribution among Children in Equal Shares—Share of Child Predeceasing Testator to Go to Children of that Child—Application to Children of Child already Dead at Date of Will.