

registered it becomes absolutely void unless proceedings are taken to realize within thirty days. No proceedings were taken within that time by W., and the lien not being registered ceased against the subsequent owner to be a lien at all.

*Hynes v. Smith*, 27 Gr., 159, and *McVean v. Tiffin*, 13 A.R. 1, followed.

Per FERGUSON, J. The real question is not whether there was a valid registration of the lien, but whether the judgment of ROBERTSON, J., affirming the refusal of the Master to discharge the lien on a summary application was right. The Master was justified in so refusing.

*Wanty v. Robins*, 15 O.R., 474, referred to.

*Geo. MacDonald* for the appeal.

*Masten* contra.

DIV. Ct.]

[June 10.]

MASON & BERTRAM *et al.*

*Master and Servant—Workman's Compensation for Injuries Act—Damages—Death from accident—Reasonable expectation of benefit from life of deceased.*

The plaintiff's son had grown up and was intending to study to be a doctor, in which course the plaintiff intended to aid him by furnishing the necessary money. Just before he commenced such course he entered the employment of the defendants in their machine shop, and was injured by the falling of some iron lathes, from the effects of which he died. In an action by his father as administrator it was

*Held*, that under the circumstances the plaintiff could have no reasonable expectation of benefit from the son's life, and that the verdict obtained at the trial should be set aside and a nonsuit entered.

A notice of action under the Workman's Compensation for Injuries Act does not require to be signed or to be given on behalf of anyone.

*Oster*, Q.C., for the motion.

*Lynch Staunton* contra.

ROBERTSON, J.]

[Sept. 2.]

WILLIAMSON *et al.* v. WILLIAMSON.

*Will—Absence of subscribing witnesses—Want of proof of their existence or handwriting—Action to establish will.*

In an action to establish a will which was produced in the handwriting of the testator,

purporting to be executed in the presence of two subscribing witnesses, who could not be found and whose handwriting could not be proved, a motion for judgment asking to have the will established and probate thereof granted, notwithstanding that all parties interested consented, was dismissed and the application refused on the ground that sufficient evidence had not been produced to show that such will was the will of the testator under R.S.O., c. 109, s. 12.

*Millican* for the plaintiffs.

*Weir* for the defendants.

FERGUSON, J.]

[Aug. 29.]

THE CORPORATION OF THE CITY OF KINGSTON v. THE CANADA LIFE ASSURANCE COMPANY.

*Assessment and taxes—Insurance Company—Head office and branch office—Meaning of "branch" or "place of business" in Assessment Act—Assessment of income at branch office.*

The defendants were a Life Assurance Company with their head office in H., and transacted business by agents in K., where they received applications for insurances which they forwarded to the head office, from which all policies were issued ready for delivery—the premiums on same also being collected in K. In an action by the corporation of the city of K. to recover taxes assessed against the defendants on income, in which the defendants contended that they had no place of business in K., that their only place of business was in H., and that their business was of such a nature that they could not be assessed at K., but might elect, and in fact had elected, under R.S.O., c. 193, s. 35, s.s. 2, to be assessed at H. on their whole income, and were consequently not liable to plaintiffs. It was

*Held*, that the defendants had a branch or place of business at K., that as the evidence was that the agent at K. could show each year the gross amount of his receipts; and as the words "gross income" were used in the statute, the amount of premiums received year by year at K. was assessable at that branch or agency, and that the plaintiffs were entitled to succeed.

*Walkem*, Q.C. and *Agnew* for plaintiffs.

*Bruce*, Q.C., for defendants.