tions required by the Act of 1893. It was held by STREET, J., under the provisions of the Act then in force that the Master had no jurisdiction to deal with the question. Further, in the absence of actual notice of the lien the morgagees were entitled to priority in respect of the advances made on 21st June, 1901.

W. L. SCOTT, Local Master:—Assuming, as contended, that the mortgage of the defendant Company is prima facie a "prior mortgage" by reason of the priority given under the Act to mortgages subsequent in date to the arising of the lien, I think it nevertheless clear that I have jurisdiction to deal with the plaintiff's claim to rank in priority to it, as regards the $400 last advanced. *Dufton* v. *Horning* was decided on the ground that in a proceeding to enforce a mechanics' lien under 53 Vict., c. 37, the Act then in force, the Master, apart from certain limited statutory powers, had no greater jurisdiction than on a reference to take accounts in an ordinary mortgage action. The provisions of 53 Vict., c. 37, are however very dissimilar to those of the Act now in force. Sec. 13 of the former Act, the section dealing with the adjudication by the Master, was as follows:

"13. Upon the return of the appointment to take accounts, the Master or referee shall proceed to take an account of what is due from the owner and also what is due to the respective lienholders and incumbrancers who have filed their claims, and shall also tax to them respectively such costs as he may find them entitled to, and shall settle their priorities, and shall make all other inquiries and take all other necessary accounts for the adjustment of the rights of the various parties, including therein where there is a prior mortgage or charge, and the holder thereof is a party to the proceedings, the amount by which it shall appear to the Master or referee that the selling value of the land has been increased by reason of the work or materials for which a lien is claimed on the land, and shall thereupon make a report of the results of such inquiries and accounts, and shall direct that the money found due by the owner shall be paid into Court to the credit of the action, at the expiration of one month from the date of the report."

It is not a trial of an action that is here provided for, but a mere taking of accounts, much as in the case of a reference to take accounts in an ordinary mortgage action. See also ss. 5, 20 and 30 to 33 inclusive.

The provisions of the Act now in force (R. S. O. c. 153) are widely different from those of the former Act. Sec. 31 provides that "The liens created by this Act may be realized by actions in the High Court according to the ordinary procedure of that Court, excepting where the same is varied by this Act." Sec. 33 provides that an action to enforce a lien may be tried by, among others, a Local Master, "or by a Judge of the High Court of Justice at any sittings of that Court for the trial of actions." Sec. 34 provides that the Local Masters shall have, in addition to their ordinary powers, all the jurisdiction powers, and authority of the High Court or a Judge thereof to try and otherwise completely dispose of, an