

STREET, J., held that, under these circumstances, the petition has been signed by two-thirds in number of the owners and one-half in value of the real property to be benefited. As to the proportion of value, the buildings must be taken into account as well as the lands; and the city is not to be regarded as an owner within sec. 668, not being a "taxable person," and being improperly mentioned in the roll, and should not be counted in reckoning the number of owners or in ascertaining the proportion of value.

Judgment for defendants with costs.

BRITTON, J.

JUNE 18TH, 1902.

CHAMBERS.

RE CHAPMAN.

Will—Construction—Absolute Interest—Gift—Intestacy.

Motion under Rule 938 by the executors of the will of Parish Chapman, deceased, for an order declaring the true construction.

The will provided as follows: I give unto my sister-in-law Mary Ann Smith the sum of \$500, said sum to be deposited in a bank, and she is to draw the interest of said \$500 for her benefit during her natural life, and at her decease the said principal \$500 is to be given to her eldest son Edward Chapman Smith to be used for his benefit during his natural life. 2nd. I give unto my beloved wife Jane Chapman all which may remain after the disposition of the aforesaid \$500, consisting of all my real and personal property, consisting of my farm, including all implements, live and dead stock, all buildings and dwelling house, with all household furniture therein, useful and ornamental, also all moneys in bank or banks wherever they may be deposited, with the interest accruing thereto, and any and all mortgages and notes, with the interest thereon, that I hold or may hold at the time of my decease; and said executors hereinafter named shall immediately after my decease dispose of all the aforesaid property by sale and the proceeds or moneys arising from such sale shall safely be deposited where good security can be obtained and the interest of the same shall go to my beloved wife Jane Chapman for her sole benefit during her natural life. 3rd. And at the decease of my wife the portion given unto her shall be divided equally among the following persons: Albert Chapman, Parish Chapman, and George Chapman, sons of my brother John Chapman, John Cox, son of my sister Ann Cox, deceased, Ann Crosley, daughter of my sister