

send to the office of the Provincial Treasurer, as soon as a petition for probate or letters of administration is filed in his office, a notice that an estate is passing through his hands on which duty may be payable, thus giving the Treasurer an early opportunity to make enquiries, and, if necessary, to employ a solicitor to look after the interests of the Crown. The petition and affidavits to lead grant, and the usual schedule of assets, setting forth the value of all the property of the deceased, "which he in any way died possessed of or entitled to," are then laid before the Surrogate Judge. It is his duty not to issue letters to the party applying therefor until he is satisfied that the estate is one, "in respect of which no succession duty is payable" (see subsection 2 of section 5), or until such party has made and filed with the Surrogate Registrar a sworn itemized inventory and valuation of all the property of the deceased, and a list of the persons to whom the same will pass under the will or intestacy, and their relationship to the deceased; and, further, until such party deliver to the Surrogate Registrar a bond to cover "any duty to which the property coming into the hands of such executor or administrator may be found liable."

If the Surrogate Judge is doubtful whether or not the estate will fall within the Act, it would appear to be his duty to insist on the filing of the schedule and list mentioned, and the delivery of the bond, before he issues letters of administration or probate. He can only form an opinion on this point from the evidence before him (viz., the schedule of assets). If, therefore, the assets of an estate amounted to, say, \$11,000, and the property devolved upon a stranger, it is presumed he would decide that *prima facie* the estate would fall under the provisions of the Act, and would refuse probate until the delivery of the bond; but if the estate amounted to, say, \$9,000, probate would not be refused.

It will be seen that, in a great many cases, the Judge can merely guess whether or not the amount of the estate will be large enough to bring it within the provisions of the Act. For instance, in the examples above given, he has before him no evidence of the amount of the debts of the deceased, which might reduce the "aggregate value" of the estate below the amount prescribed by the Act: or the stranger legatees or devisees appearing to take under the will might have predeceased the testator, and their legacies have lapsed, so that the estate would thus escape.