the maximum percentage on small sums, and reducing the scale as the amount increases. This is a principle which may well be applied to executors' compensation. In the case in hand before the court, where it appeared that the estate was very large, and where there was no evidence of any particular trouble in the management, it was deemed reasonable to allow, for collecting and investing moneys upon mortgage up to $600, five per cent.; and for sums above that amount, three per cent. was thought sufficient: *Thompson* v. *Freeman*, 15 Gr. 384. In *Bald* v. *Thompson*, 17 Gr. 154, five per cent. was allowed on the purchase money, principal and interest, of lands collected; and it was said that in a special case, the executor might be allowed more for effecting sales of the property. In *Chisholm* v. *Bernard*, 10 Gr. 479, it was remarked by the court that five per cent. on moneys passing through the hands of the executor may or may not be an adequate compensation, or may be too much, according to circumstances. There may be very little money got in, and a great deal of labour, anxiety and time spent in managing an estate, where five per cent. would be a very insufficient allowance.

Thompson v. *Freeman* also lays down the principle that if the executor deals with the estate and settles claims in such a way that the sums upon which the commission is claimed do not actually pass through his hands, then the remuneration should be fixed, not by a percentage, but by a compensation commensurate to the labour, care and anxiety involved. See, upon this head, *Campbell* v. *Campbell*, 2 Y. & Coll. C. C. 607.

Where there are several executors, the one upon whom the chief burden of management rests may be entitled to twice as much compensation as his co-executor, and it will be left to the Master to apportion the commission among the recipients as they severally deserve: *Denison* v. *Denison*, 17 Gr. 311.

When the services extend over a considerable period, the commission should be allowed from time to time as earned, and credited thus upon the accounts, so as to reduce *pro tanto* the interest and perhaps the principal chargeable against the executor. If the account is not taken in this way, which is the strictly correct mode, then in some cases interest may be allowed upon the commission: *Denison* v. *Denison*.

After the Master has fixed the executor's remuneration, the court are very slow to interfere with his finding, unless he has been wrong in principle, or has been manifestly exorbitant or inadequate in his allowance. The general rule is—as laid down in *Knott* v. *Cutler*, 16 Jur. 754, S. C. 16 Beav.—that the quantum being entirely in the officer's discretion, the court will not entertain an appeal therefrom.

MAGISTRATES, MUNICIPAL, INSOLVENCY, & SCHOOL LAW.

NOTES OF NEW DECISIONS AND LEADING CASES.

CONVICTION FOR NOT PAYING TOLLS—C. S. U.C. CH. 49.—A conviction under Consol. Stat. U. C. ch. 49, sec. 95, stating that defendant wilfully passed a gate without paying and refusing to pay toll: *Held*, good. *Quære*, whether it would be sufficient to allege only that he wilfully passed without paying, without in any way shewing a demand.

Held, also, that the non-exemption of defendant, if essential to be alleged, was sufficiently stated in the conviction.

Held, also, the general form prescribed by Con. Stat. C. ch. 103, sec. 50, Sched. I. (1), being used, that it was clearly not requisite to shew that defendant was summoned or heard, or any evidence given.

Held, also, unnecessary to name any time for payment of the fine, as it would then be payable forthwith.

It was objected also; 1. That M., the keeper and lessee of the gate, had no authority to exact toll; 2. That the corporation had been dissolved; 3. That no board of directors had been appointed since 1866; 4. That if legally appointed they could not lease the gate; 5. That the lease to M. had expired; 6. That he could not take advantage of the penal clauses in the Act; 7. That it was not shewn that any tolls had been fixed: but *Held*, that these objections could not be taken, for where, assuming the facts to be true, the magistrate has jurisdiction, the conviction only can be looked at.

Held, also, as to objections 1. 4, and 6, that they were otherwise untenable; and as to Nos. 2, 3, and 5, that the existence of the corporation could not be enquired into on this application to quash the conviction.—*The Queen* v. *Caister*, 30 U. C. Q. B. 247.

SCHOOL TRUSTEES—JUDGMENT AGAINST—MANDAMUS TO LEVY RATE.—In 1862 the trustees of a school section issued their warrant to J. to levy a rate. One S., who was upon the roll, claimed