

Arbitrators upon a reference to settle disputes between parties, found the balance due from the firm to one of the partners, and declared in the award that this balance was a lien upon the assets to be paid out of them specifically.

Held, that they had the power to give this direction, and the partner in question had power to sell to satisfy the lien out of the specific property applicable of which he was joint owner. *Redick v. Skelton*, 100.

2. *Misconduct of arbitrators—Receiving ex parte statements.*—Upon a motion to set aside an award on the ground that the arbitrators improperly received statements from one of the parties in the absence of the other:—

Held, that it is not necessary in such a case to impute any intentional impropriety of conduct to the arbitrators, nor to shew that their decision has been in any way influenced by what has occurred; it is only necessary to shew that their minds may possibly have been influenced against the applicant by the communications that have taken place.

And where it appeared that after the close of the evidence and while the arbitrators were considering it, some explanations in regard to an account were given to them by one party to the arbitration in the absence of the other on a certain evening, and that when the arbitrators and the parties all met the next morning, one of the arbitrators said that they had had an explanation about the account, and wanted to know what the other party had to say about it:—

Held, that the award was bad, and must be set aside. *Re Ferris and Eyre et al.*, 395.

See MUNICIPAL CORPORATIONS, 8, 10.

ASSAULT.

See MALICIOUS PROSECUTION.

ASSESSMENT AND TAXES.

1. *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 insurance company with their head office at H., in this Province, and transacted business by agents in K., who received applications for insurances which they forwarded to the head office from which all policies issued, ready for delivery: the premiums on same also being collected by the agents in K. In an action by the corporation of the city of K. to recover taxes, assessed against the defendants on income, it was contended that the defendants' only place of business was in H., and that their business was of such a nature that they could not be assessed at K., and that they had elected under R. S. O. ch. 193, sec. 35, sub sec. 2, to be assessed at H. on their whole income.

Held, that the defendants had a branch or place of business at K.

Held, also, that the amount of premiums, received year by year at K. being ascertainable was assessable at that branch or agency as "gross" income. *Corporation of Kingston v. Canada Life Assurance Co.*, 18.

(Reversed by the Divisional Court.)

2. *Tax sale—Patented lands advertised and sold as unpatented—Deed—Interest of locatee—R. S. O. ch. 193, secs. 188, 189.*—Certain patented lands, which were sold for taxes, were described in the advertisement as unpatented, and in the