

void, and the bequeathment should be paid only to the beneficiary designated by the member, or to the legal representative of such beneficiary. McGregor had named as his beneficiary his father, the defendant, whose name was accordingly inserted in the certificate.

After the date of the certificate and during the lifetime of the deceased, the bequeathment laws of the society were amended, so as to provide that at the death of a member in good standing, the amount of the bequeathment should be paid to the wife, affianced wife, or relative of, or person dependent upon, such member as designated in his bequeathment certificate.

By his last will and testament, bearing date 5th May, 1894, Charles McGregor appointed the plaintiffs as his executors and trustees, and directed that his life insurance money should be paid to his executors for the purpose of carrying out the trusts of the will; and about the same time he also signed a memorandum indorsed on the bequeathment certificate revoking the former direction as to the payment of the insurance due at his death, and authorizing and directing such payment to be made to the plaintiffs, who sent it to the officers of the society in order to have the assignment in their favor recognized by the society. The latter, however, refused to recognize it on the ground that it was in contravention of the laws of the order, and returned it to the plaintiffs. Upon the death of Charles McGregor the society refused to pay the insurance money to the executors without the authority of the Court.

The special case stated that the plaintiffs are not, nor is either of them, the wife, affianced wife, or relative of, or person dependent on, Charles McGregor, or persons designated in the certificate.

*Held*, that the defendant, the beneficiary named in the certificate, was entitled to the money as against the executors of the will of the deceased.

*In re William Phillips' Insurance*, 23 Ch. D. 235, followed.

*Haggart*, Q. C., for plaintiffs.

*Tupper*, Q. C., and *Phippen*, for defendant.

## North-West Territories.

### SUPREME COURT.

#### NORTHERN ALBERTA JUDICIAL DISTRICT.

IN RE H. C. TAYLOR ET AL.

*Assessment—Income of advocate or solicitor.*

Under the provision of the Municipal Act, which provides that all municipal taxes, etc., shall be levied equally upon the whole rateable property, "real, personal and income, of the municipality, according to the assessed value of such property and income," there can be no assessment of the income of a member of the legal profession, it being impossible to ascertain what his income may be (if any) during the forthcoming year.

[EDMONTON, October, 1895, SCOTT, J.]

This was an appeal from Court of Revision of the Municipality of the Town of Edmonton.

The appellants were assessed for \$1,500 on income as practising advocates,