

QUESTIONS AND ANSWERS. Miscellaneous.

SUCCESSION DUTY.

Supposing a farmer has property valued at over \$10,000, and wills it to his family, will the Government claim succession duties out of it? G. T. Ontario.

Ans.—It depends on how much the property exceeds in value ten thousand dollars. No estate is dutiable which does not exceed in aggregate value \$50,000, and the whole of which passes to, or for the use of, the father, mother, wife, child, daughter-in-law or son-in-law of the deceased. "Child" includes adopted as well as lawful children, and lineal descendants.

KING SYSTEM OF VENTILATION.

Seeing a piece in "The Farmer's Advocate" under the name of H. & H. A. Baird, Brant Co., Ont., in reference to the King system of ventilation: where could I get a catalogue of said system? Where is it made? SUBSCRIBER.

Ans.—The King system of ventilation is not patented, therefore not catalogued. It has often been described in this paper. In it, the air is admitted through apertures in the walls, near the ground, and conducted upwards to the ceiling in close boxes or pipes, and there discharged into the stable. The foul air is carried off by flues at the side or in the center of the stable, or both at the sides and in the center. The flues start near the floor so as to carry up the heavy carbonic acid gas, but they also have openings at the ceiling of the stable to admit the lighter gases and vapors. The openings have registers that may be closed wholly or partially at will. The flues are carried to the peak of the barn, and there connected with a main shaft extending to the top of the cupola, where the foul air is discharged from a revolving cowl that turns from the wind, or else under a simple cap that serves to keep out rain and snow.

TENANT IN DEFAULT.

A rented a new farm to B for a term of three years, for the yearly rental of \$100 and taxes, the whole of the \$100 to be improvements made by B. B gave A chattel mortgage on three horses and four cows, a wagon, harness, etc., for security that he would perform the improvements as mentioned in the lease. A schedule described one of the horses, and not the other two, nor any of the other chattels. The chattel mortgage contained a blanket clause. B disposed of all the horses and got others in their places. He failed to perform the improvements, and A seized horses, harness, wagon, etc., then in B's possession. A settlement was effected, and the same chattel mortgage renewed. B then disposed of the horses seized, and has old valueless animals in their place. He again failed to make the improvements.

1. Can A seize the horses seized a year ago, or must he take the two valueless ones in the place of the three? The one horse described in the schedule was sold by A to B, and to be paid for in bringing 25 acres under cultivation—8 acres per year the first two years, and 9 acres the third year. At the end of two years, no land is cleared?

2. What horses is A entitled to seize? 3. Can B continue possession of the farm for a third year under the lease? All of the cows have been disposed of (seized for taxes and store debt). The horses seized a year ago would satisfy A's claim. The horses B now owns are not worth \$10 each. B lives on the farm, which has comfortable house and good barn, with basement stables, and about 40 acres cleared when he went on it. The balance of the hundred acres was bush pasture land. B has kept 8 cows on the farm each summer, and draws a milk route. Sells his cows in the fall, and does not cultivate the farm at all. Ontario.

Ans.—1 and 2. Under the circumstances stated, A could only seize the horses now owned by B, and upon the premises mentioned in the mortgage, making such seizure by virtue of the "blanket clause" referred to.

3. Probably not, as the lease most likely contains a provision for re-entry by A upon default by B in respect of the covenants on his part.

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