

death to a "stranger" absolutely. The Registrar, on referring to the 8th section, finds it his duty to "forthwith assess and fix the then cash value of all" such estates, calling in the Inspector of Insurance, should he think it necessary to do so, having first by registered letter notified "such parties as by the rules of the High Court would be entitled to notice in respect of the like interest in an analogous proceeding." His duty would appear to be simple until the 11th section is brought under his notice. Then he finds that the tax upon the "stranger's" interest in the above example "shall be assessed upon the value of the same at the time the right of possession accrues" to him and not upon the value when it devolved, subject to the mother's annuity and son's life interest, as the 8th section clearly provides. This is a plain contradiction, and can only be accounted for by the fact that this 8th section is taken from the 13th section of the New York Act, while the 11th section is almost a literal copy of the first portion of the 3rd section of the Pennsylvania Act. It must be pointed out, however, that the 11th section only refers to a "devise, descent, or bequest of property." Hence, if the testator in the above example had voluntarily transferred the property mentioned to himself for life, and then in the manner referred to, the 11th section would not have applied.

If the Surrogate Registrar has not been successful in satisfying all parties, "any person dissatisfied," either with the appraisal or assessment, may appeal to the Surrogate Judge within thirty days after the making *and filing* of such assessment. There does not appear to be any provision made for filing the assessment when it has been made. It is presumed, however, that the intention is that it should be filed immediately after it is made in the office of the Surrogate Registrar, and by him at once transmitted to the Provincial Treasurer, at whose instance and for whose satisfaction (section 6) the assessment was made.

Upon this appeal jurisdiction is given to the Surrogate Judge to determine all questions of valuation, and of the liabilities of the appraised estate to duty. The party appealing has therefore the right not only to show that the valuation of the property devolving on him is erroneous, but also that no duty whatever attaches.

It will be noted that the proceedings under sections 6, 7, 8, 9, and 11 can only be commenced by the Provincial Treasurer, and