

afforded no ground for the prisoner's discharge.—*Held*, also, that calling the offence a misdemeanour would not affect the jurisdiction of the stipendiary magistrate, which was clearly given under the Inland Revenue Act, R. S. C. c. 34, s. 113.—*Held*, also, following *Attorney-General v. Flint*, 16 S. C. R. 707, that the Dominion Parliament had power to create such a Court. *Re v. Kennedy*, 35 N. S. R. 266.

Principle of calculation.—Under s. 4 of the Succession Duty Act, where the aggregate value of the property exceeds \$200,000, only the excess over that amount is subject to a duty of \$5 for every \$100 of the value. *In re Todd—Todd v. Todd*, 20 C. L. T. 143, 7 Brit. Col. L. R. 94.

Succession duties — Deposit receipt — Foreign domiciliary.—Succession duty is payable on deposit receipts issued in New Brunswick by a branch of a chartered Canadian bank payable to a person domiciled in Nova Scotia. *Re v. Lovitt*, 1 E. L. R. 513, 37 N. B. R. 558.

Succession duties — Deposit receipt — Person dying outside province. *Re v. Lovitt*, 1 E. L. R. 513.

Succession duties — New Brunswick statute — Foreign bank — Special deposit in local branch — Depositor domiciled in Nova Scotia — Debt due by bank — Notice of withdrawal — Enforcement of payment.—L, whose domicile was in Nova Scotia, had, when he died, \$300,000 on deposit in the branch of the Bank of British North America at St. John, N.B. The receipt given him when the deposit was made provided that the amount would be accounted for by the Bank of B. N. A. on surrender of the receipt and would bear interest at the rate of 3 per cent. per annum. Fifteen days' notice was to be given of its withdrawal. L's executors, on demand of the manager at St. John, took out ancillary probate of his will in that city and were paid the money. The government of New Brunswick claimed succession duty on the amount.—*Held*, reversing the judgment of the Supreme Court of New Brunswick (37 N. B. R. 558), that the government was not entitled to such duty.—*Held*, per Davies and Anglin, J.J., that notice of withdrawal could be given and payment enforced at the head office of the bank in London, England, and perhaps at the branch in Montreal, the chief office of the bank in Canada.—Appeal allowed with costs. *Lovitt v. R.* (1910), 30 C. L. T. 528, 43 S. C. R. 106.

Succession duties — Valuation of estate of deceased person — Property to be included — Homestead conveyed to son but deceased remaining in occupation — Foreign bonds transferable by delivery and transferred by deceased to sons in foreign country. *Attorney-General for Ontario v. Woodruff*, 9 O. W. R. 18.

Succession Duties Act, 7 Edw. VII., c. 12, repealed by 9 Edw. VII., c. 12—Value of land — Mode of fixing.—In determining the value of land comprised in a testator's estate, it is the duty of the Surrogate Judge (having regard to 9 Edw. VII., c. 12, s. 4),

to fix the value of the land at its fair market value at the date of the testator's death. *Re Marshall Estate & Succession Duty Act* (1909), 14 O. W. R. 1199, 1 O. W. N. 256, 20 O. L. R. 116.

Succession duty — Aggregate value of estate.—In order to arrive at the aggregate value of the property of a deceased person under s. 4 of the Succession Duty Act of New Brunswick, 1896, the debts due by the estate should be deducted. *Receiver-General of New Brunswick v. Haywood*, 35 N. B. R. 453.

Succession duty — Aggregate value of estate — Moneys arising from life insurance policy payable to widow of decedent—Succession Duties Act, ss. 3, 4, 5, 6. *Re Shambrook*, 12 O. W. R. 261.

Succession duty—"Aggregate value" of property — Construction of statutes. *Attorney-General for Ontario v. Lee*, 4 O. W. R. 516.

Succession duty—"Aggregate value" of property — Incumbrances.—In estimating the "aggregate value" of the property of a deceased person under the Succession Duty Act, R. S. O. 1897 c. 24, as amended by 62 V. (2) c. 9, and 1 Edw. VII. c. 8, the value of the land of the deceased, where such land is incumbered or mortgaged, is to be regarded, and not merely the value of the decedent's equity of redemption therein. *Attorney-General for Ontario v. Lee*, 25 C. L. T. 39, 4 O. W. R. 516, 6 O. W. R. 245, 9 O. L. R. 9, 19 O. L. R. 79.

Succession duty—Appraisal of property of deceased persons — Appeal to Surrogate Judge — Further appeal to Judge of High Court — Amount in controversy — Treasurer of province — Status — Gift of real estate to children before death—Contemplation of death — "Disposition" of property — Conveyance more than a year before death — Valuation of shares in company.—Appeal by the Treasurer of the Province of Ontario from a judgment or decision of the Judge of the Surrogate Court of Wentworth, under s. 9 of the Succession Duties Act, R. S. O. 1897 c. 24; and cross appeal by the executors of the will of George Roach from the same decision. The Surrogate Judge assessed the value of the estate of George Roach at \$197,152.27, upon an appeal from the appraisal and assessment by the sheriff under s. 7 of the Act. In the amount arrived at by the Judge he refused to include the value of the homestead property of the deceased; and he refused to alter the valuation of \$10,550 placed by the sheriff on certain stock in the Hamilton Park and Suburban Co.; but he included \$1,000 in respect of the household goods of the deceased, which the sheriff had not included. By his appeal the Treasurer of Ontario sought to have the value of the homestead, stated at \$7,380, added to the amount fixed by the Surrogate Judge, and to have the valuation of the stock in the Hamilton Park and Suburban Co. increased from \$10,550 to \$16,000. By the cross-appeal the executors sought to reduce the valuation of the stock from \$10,550 to \$4,000. The testator more than a year before his death, and while