

RE MACKAY AND NELSON—LENNOX, J.—JULY 31.

*Will—Power of Executors to Sell Land for Payment of Debts—Contract for Sale of Land by Executors—Objection to Title—Application under Vendors and Purchasers Act—Costs.*—Motion by the vendors for an order, under the Vendors and Purchasers Act, declaring that the purchaser's objection to the title of the vendors, upon a contract for the sale and purchase of land, was invalid, and that the vendors could make a good title. The vendors were the executors of a deceased person, and the objection was as to the power of the executors to sell, under the terms of the will. LENNOX, J., said that the will contained a clear charge of debts and a specific devise of all the property of the testatrix to the executors for named purposes—amongst them, the payment of debts. A few months only having elapsed since the death of the testatrix, there was no presumption that the debts had been paid; and the purchaser had no right to be informed as to them. It was admitted on the argument that the Ontario statutory law relating to the matter was the same as the English law; and all the points were covered by *In re Tanqueray*, 20 Ch.D. 465. The executors had power to convey; and it should be so declared. The question of interest did not come before the Court on the application. The letters and attitude of the vendors had been somewhat vacillating; and it was a case in which each party should pay his own costs. J. M. Langstaff, for the vendors. A. B. Armstrong, for the purchaser.

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#### COUNTY OF HURON ASSESSMENT APPEALS.

DOYLE, Co.C.J.

JULY 29TH, 1913.

RE RATTENBURY AND TOWN OF CLINTON.

RE McCAUGHEY AND TOWN OF CLINTON.

RE PIKE AND REINHARDT AND TOWN OF CLINTON.

*Assessment and Taxes—Assessment of Hotel Properties—Effect of Local Option By-law—Reduction in Value—Business Assessment—Inapplicability to Hotel without License—Assessment Act, 4 Edw. VII. ch. 23, sec. 10(h).*

Appeals by Joseph Rattenbury, John J. McCaughey, and Thomas G. Pike and Joseph E. Reinhardt, hotel-keepers in the town of Clinton, from decisions of the Court of Revision for the town, affirming the assessments of the appellants.