

Held, however, that the plaintiff was entitled, under the circumstances, to remuneration for the board, lodging, and care of the deceased for six years, as upon an implied promise to pay a reasonable sum per annum. Such a promise was not a special promise to pay at death, and did not give the plaintiff a right to recover more than six years' arrears.

W. R. Riddell, for the plaintiff. *Aylesworth*, Q.C., for the defendants.

Falconbridge, J., }
Street, J. }

IN RE RENFREW ESTATE.

[August 22.]

Revenue—Succession duty—Liability of estate for—Property in another Province—Testator domiciled in another Province—Surrogate Courts—Jurisdiction.

The Judge of a Surrogate Court has jurisdiction to determine whether a particular estate, of which probate or administration is sought, is liable or not to pay succession duty, and the amount of such duty; his decision being subject to appeal.

Where a deceased person has his domicile, prior to and at the time of his death, in another Province, and the value of his property in Ontario is under \$100,000, although his whole estate, including property in the Province of his domicile, exceeds \$100,000, and his whole estate in this Province is by his will devised and bequeathed to his wife and children, the property in this Province is not liable to pay succession duty.

Judgment of Judge of Surrogate Court of York affirmed. For full report of this case in the Court below, see ante p. 318.

Aylesworth, Q.C., for the Treasurer of Ontario. *D. T. Symons*, for the executors.

Province of Nova Scotia.

SUPREME COURT.

Full Court.]

GATES v. LOHNES.

[May 23.]

Slander—Words imputing commission of unnatural offence—Innuendo—Not necessary to prove where meaning of words obvious—Words not actionable per se—Evidence of hostile witness.

In an action of slander the words complained of accused plaintiff of the commission of an unnatural offence.

Held, (1) It was not necessary to give evidence to prove the innuendo, the meaning of the words being perfectly obvious and unmistakable. (2) Words which without knowledge on the part of those who heard them of the matter to which they referred, could convey no defamatory meaning were not actionable *per se*. (3) Evidence was properly received to show such knowledge. (4) There was no authority for excluding as discredited the whole of the evidence of a witness, who was ruled to be hostile, on the ground that the evidence showed that she had previously made a statement inconsistent with part of her testimony on the trial.

F. B. Wade, Q.C., for appellant. *W. B. A. Ritchie*, Q.C., for respondent.