

tion of duty upon such voluntarily transferred property would therefore appear to be under the 18th section, which will be mentioned hereafter.

The Act further seems to be deficient in not providing a means for settling authoritatively in every case whether duty is payable or not. In an ordinary case, where all the property of the deceased is disposed of by will or descends by intestacy (no voluntary transfers under the Act having been made), it is submitted that it cannot be definitely decided whether duty attaches or not until the executor or administrator has passed his accounts before the Surrogate Judge (which must now be done within eighteen months, the time fixed for payment of duty): because until the accounts have been passed, it is impossible to arrive at the "aggregate value" of the estate. The debts and administration expenses have to be deducted from the assets, and these include the executors' or administrators' commission for managing the estate, the amount of which is not fixed until then. The Judge's order, after auditing and passing the accounts, showing the balance in the hands of the executor or administrator for distribution, would seem to provide a judicial decision of the "aggregate value" of the estate, on which such executor or administrator might act in paying or withholding duty. It is said to be the practice in some counties to allow a supplemental account to be filed, after six months from the granting of Letters, to diminish or increase the estate, but this appears to lack finality: and it is submitted that the accounts as filed for auditing should give all the information necessary to determine whether or not the amount of such an estate is sufficient to bring it within the Act.

In all doubtful cases no duty should, therefore, be paid to the Treasurer until the Surrogate Judge has fixed by his order what is the "aggregate value" of the estate. As has been mentioned above, the only proofs of the amount of the estate furnished to the Treasurer in the first instance are an itemized inventory and valuation of the property of the deceased. In an ordinary case it would appear that the only further evidence of the amount of the estate, with which the Treasurer need be supplied, would be a duplicate of the Judge's order after passing the accounts, and it is submitted that this should be accepted by him as proof of the "aggregate value" of such an estate.