expected to let from year to year." It was pointed out that the situation was singularly destitute of amenity or privacy, inasmuch as it was bounded on one side by a large spinning mill, and on another by the Caledonian Railway and station ground, where engines are passing day and night. Reference was also made to the valuation of neighbouring houses.

The assessor stated that the property, which included, however, a cottage valued at £50, had been recently purchased by Mr White for £6000.

The Court remitted to the Magistrates, Commissioners under the Valuation Acts, to state—(1) If they were unanimous in the decision of the case; if not, the number present, and the majority. (2) Whether there is a separate entry in the valuation roll of the cottage, stated to be valued at £50; and whether this cottage is let to a tenant? (3) Are the Commissioners of opinion that £200 is a fair rent for the appellant's house, compared with the rent as entered in the valuation roll of the other houses mentioned, looking to the situation and style of the house, and the relative size, accommodation and extent of ground; and especially, is it a fair rent relatively to Colonel Allison's house? (4) The Commissioners will be so good as to give the appellant, if he desire it, an opportunity of producing evidence to them of the value of his house relatively to others, and otherwise; and report the substance of such evidence, and their opinion upon it.

The Magistrates reported.

They allowed the appellant, at his request, to adduce further proof, which is reported herewith. (The result of the appellant's evidence was, that the house would not let for above £120.) (1) The former decision was a majority of nine to four; the minority voted for the value being fixed at £160. (2) There is a separate entry in the valuation roll of the cottage let at the rent of £50. (3) The Magistrates having given their best consideration to the additional evidence, (1) having regard to the price paid for the premises, and the size and commodious nature of the premises; and having also in view that such residences in the burgh are nearly all occupied by the owners, and therefore not so capable of being valued by a rental test as property let to tenants, the Magistrates are of opinion that £200 is a fair annual value or rent one year with another; (2) that relatively to the value of some similar residences referred to by the appellant, and particularly to Colonel Allison's house, which has not the advantage of the frontage position of Spring Grove, the Magistrates think that Spring Grove is higher in rental than these houses appear in the roll, but having heard the detailed evidence as to these houses also adduced before them by the appellant, they are of opinion that this difference does not arise from any overvalue of Spring Grove, but from these particular houses being at present undervalued in the roll.

The appeal was debated June 24.

MACKAY for appellant.

Mr DAVID CROLE, Assistant Solicitor, Inland Revenue, in answer.

The Court were of opinion that the determination of the Commissioners was wrong, and reduced the valuation to £160.

No expenses.

Agents for Appellant—Alexander Howe, W.S.

Agent for Defender—A. Fletcher, Solicitor, Inland Revenue.

COURT OF SESSION.

Wednesday, July 5.

SECOND DIVISION.

KETCHEN *v.* GRANT.

Process—Diligence—Inhibition. A woman having divorced her husband, raised an action concluding for declarator that she was entitled to terce and *jus relictæ*, and for certain specific sums as her *jus relictæ*. The Court found her entitled to terce, and also to certain specific sums of money. *Held* that she was not entitled to continue an inhibition, which she had used on the dependence of the action, in order to protect her right to terce.

BURNET for the petitioner.

LANCASTER for the respondent.

Agent for the Petitioner—N. M. Campbell, S.S.C.

Agents for the Respondent—H. & J. Inglis, W.S.

Thursday, July 6.

FIRST DIVISION.

SPECIAL CASE—DAVID MORGAN'S TRUSTEES AND OTHERS.

Succession — Testament — Clause — Construction of Testamentary Deeds.

George Morgan, merchant, Kirkcaldy, died in 1829, leaving a trust-settlement dated 1823, an additional trust-settlement dated 1827, with a codicil dated 1828. By the deed of 1823 he directed the residue of his estate to be divided into seven equal shares, one for each of his four sons and three daughters. In the case of two of his daughters, who were married, and also in the case of the other daughter Jane, in the event of her marriage, the share was given to the daughter in liferent only, and to her children in fee. Failing issue, two-thirds of the share was to return and form part of the trust-funds, "to be divided, in the same proportions and in the terms of this deed, among my other sons and daughters."

The narrative of the deed of 1827 bears that, on account of the death of one of the truster's sons and other reasons, he had resolved to make the additions to and alterations upon his settlement. The residue was now to be divided into six shares. Various provisions follow. The trustees were directed to lay out Jane's one-sixth share in the same manner as mentioned in his former settlement with regard to the one-seventh share there provided to her. The clause of return, in case of failure of issue, was not specially repeated. Shortly after, Jane married the late William Oliphant. Mr Morgan was a party to her antenuptial contract, in which, and also in a relative codicil executed by Mr Morgan in 1828, it was provided that, in the event of her dying without issue, two-thirds of her share should, subject to her husband's liferent, in case of his survivance, revert to his (Mr Morgan's) heirs, executors and assignees.

Mrs Oliphant died without issue in 1851, and Mr Oliphant in 1868. Questions having arisen as to the disposal of the two-thirds of the share liferented successively by Mrs Oliphant and her husband, a Special Case was presented to the Court. The case turned upon the interpretation