

property. It is perhaps a matter for regret that in normal times more is not done towards impressing on adult members of the community the duty of making a will, which will secure the disposition of their property in accordance with their wishes.

From the large number of intestate estates which were reported to the Office for administration as the result of the outbreak of influenza during the year it would appear that this elementary duty is neglected by the majority of people throughout the Dominion.

Soldiers' Wills.—The Office, by reason of having prepared and being in the position of holding a considerable number of soldiers' wills, many of which were made by testators before they had attained the age of twenty-one years, was intimately concerned with the question raised during the past year in England as to the capacity of soldiers who were minors to make valid testamentary dispositions.

Until the question arose it had been assumed that all such wills disposing of personal as contrasted with real estate were valid. The Court of Chancery in England, however, held that there was no power in a minor, whether a soldier or not, to make a valid will, though where probate had been granted in the past of such wills disposing of personalty there was a presumption that the grant had been properly made and that all acts done in pursuance thereof were valid. Although the point was never tested in the New Zealand Courts the decision undoubtedly applied to this Dominion.

In order to validate all past grants and to make clear the testamentary capacity of soldiers who were minors an Imperial Act was passed having this effect.

Similar action was taken in the Dominion, and by section 23 of the War Legislation and Statute Law Amendment Act, 1918, it was declared and enacted that section 11 of the Imperial Wills Act authorized and always had authorized any soldier being in actual military service to dispose of his personal estate by will, though under the age of twenty-one years.

SOLDIERS' ESTATES DIVISION.

The work on the Division throughout the year has been exceptionally heavy, and has fully taxed the energies and capabilities of the staff employed.

The Office has now dealt with the estates of 7,400 deceased soldiers. New estates reported during the year for administration numbered 2,629. The number of estates remaining under administration on the 31st March, 1919, was 3,664.

Although the soldiers' estates are of comparatively small value, yet, in the aggregate, the amount of cash handled is considerable.

The receipts for the past year amounted to £568,280, and the disbursements to £427,075. The balance in hand on the 31st March, 1919, was £296,985.

As illustrating the concession made in the Office charges for administering soldiers' estates, it may be noted that the total Office commission for realizing assets and disbursing the considerable sums referred to above was £3,900 only.

On the other hand, interest credited to estate funds during the year was £7,237, or approximately twice the full amount of Office charges.

It was hoped that, upon the signing of the armistices with the various belligerent Powers and the prospect of early peace, the termination of the Soldiers Division would be in sight; but estates have continued to be reported in large numbers, and it is understood that possibly 5,000 estates remain in which no action has yet been taken towards administration. It may safely be assumed that a large portion of these estates will come to the Office for administration. In the majority of cases the Office must await the request of beneficiaries or next-of-kin to administer, but in certain cases the administration is undertaken at the instance of the Defence Department. Special arrangements have been made with that Department for the early reporting of all such estates.

Unfortunately, the influenza epidemic which was severely experienced in the camps, both in the Dominion and in England, and also on certain of the transports, has considerably increased the number of estates coming under administration.