

carried into effect, most beneficially for all concerned, by a sale. But if, on the other hand, it should appear, that the annual value of the land was greatly more than sufficient to pay the annuity, then it may fairly be inferred, that the testator could not have intended, that the estate should be sold; but as the annuity might, so it should, as expressly directed, be raised out of the rents and profits. (q) In order to form a correct opinion as to those matters, an inquiry must be made, and the court must be informed, as to the value of the land; the amount of its annual value; of its rents and profits; and also of the age and health of the annuitant, so as to enable it to put a present value upon the annuity, compared with the land upon which it is charged. And as there may be a personal decree, in respect to the amount of the rents and profits actually received, or which might, and ought to have been received by some of these defendants, it will be proper to have an inquiry made, and information laid before the court as to those matters also.

The mode of making such inquiries, and of obtaining information, in cases like this, by a reference to a master, is common and well settled in England; but here, as this court has now no officer belonging to it denominated, a *Master in Chancery*, I deem it proper in this, the first case of the kind which has been brought before me, to take such a comprehensive view of the office of the auditor, as may enable me to see how far the powers and duties of a master in chancery in England, in making all such special investigations, have devolved or been conferred upon the auditor here, in addition to those with which he has been expressly clothed by the act of assembly under which he is appointed. (r)

In England, the officers called masters in chancery, are assistants and associates to the Chancellor; and two of them at a time, by turns, usually sit with him in court. They have the power to administer oaths, take affidavits, and acknowledgments of deeds, recognizances, &c. (s) It is the duty of a master to execute the orders of the court upon references made to him by it, acting, either in exercise of its original jurisdiction, or under the authority of any act of parliament. The heads of reference that may be made to a master, are almost as numerous as the matters subject to the jurisdiction of the court. For example, a case may be

(q) *Ivy v. Gibert*, 2 P. Will. 19; *Colpoys v. Colpoys*, 4 Cond. Chan. Rep. 210.
(r) 1785, ch. 72, s. 17.—(s) 1 Harri. Prac. Chan. 73.