ancient German legal receiver called the "salman". The "salman" was a person to whom land was transferred in order that he might make a conveyance according to the former owner's wishes. Although this might seem a devious and inefficient way of transferring property, a review of the conditions in medieval times should show the reasons for this procedure. In England many burdens and conditions fell upon the holder of legal title to real estate. For example, the lord of the land was entitled to relief or money payments when the land was passed to an heir of full age. The lord was entitled to wardship fees when the son of the former owner was a minor. The lord was also entitled to aid or tax money to pay for the marriage of the lord's daughter or the knighting of the lord's eldest son. In addition, the owner of the land was usually prohibited from selling the land or dividing the land among his children or grandchildren.

If the owner of the land was convicted of a crime he forfeited all he owned to the lord or king, thereby leaving his family impoverished. These were the major restrictions. There were nearly 100 other taxes and limitations on the owners of lands.

To avoid these restrictions under the 1 w, the trust was developed. It works as follows. The owner contracted 10-2

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