

# BILL

No. 50 of 1916.

An Act to amend The Succession Duties Act.

(Assented to , 1916.)

**H**IS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Alberta, enacts as follows:

*The Succession Duties Act*, being chapter 5 of the Statutes of 1914, is amended as follows:

1. Section 2: By repealing the same and substituting therefor the following:

"2. This Act shall apply to the property of all persons dying after the date of its passing and to the property of all persons dying before the date of its passing in respect of whose estate no application for letters probate, or letters of administration, or for the resealing of letters probate, or letters of administration, shall have been made before the date of its passing."

2. Section 4: By striking out the words "of any property of a deceased person for the purposes of the payment of succession duties hereunder" and substituting therefor the following, "of the property of a deceased person".

3. Section 17: (a) By striking out all the words after the word "Treasurer" in the ninth line thereof and substituting therefor the following, "an amount equal to twice the amount by which the duties properly payable exceed the amount of duties based on such inventory."

(b) By adding thereto the following subsection:

"(2) Any executor or administrator who with intent to deceive or mislead the Provincial Treasurer as to the amount of duty payable on any property makes or causes to be made any affidavit or statement required by this Act in which any property is valued at an undervalue shall be liable on summary conviction thereof to a penalty not exceeding two hundred dollars and costs.

4. Section 26: (a) Subsection 2: By inserting after the word "auditor" in the tenth line thereof the words "or valuator".

(b) Subsection 3: By inserting after the word "commissioners" in the first line thereof the words "and such auditor or valuator or other competent person".

(c) By adding thereto the following new subsection as subsection 4 thereof:

"(4) Where the valuation by such commissioner or commissioners of the property within or without the province taken by any beneficiary or beneficiaries is greater than the valuation in the inventory filed, the sum paid by the Provincial Treasurer under the provisions of the preceding subsection shall, in case such beneficiary is a sole beneficiary or is the only one of the beneficiaries in respect of whose property an increase in valuation has been made, be added to and form part of the succession duties payable on the share of such beneficiary, and in case there is more than one beneficiary the valuation of whose property has been increased as aforesaid there shall be added to and form part of the succession duties payable on the share of each such beneficiary, such part of such sum as the Provincial Treasurer shall see fit, the total thereof not to exceed such sum, and any sum or sums added under the provisions of this subsection shall be recoverable in the same manner as succession duties may be recovered under this Act and shall create the like lien."

5. Section 34: By repealing the same and substituting therefor the following:

"34. Executors, administrators and trustees shall have power to sell, pledge, mortgage, lease or otherwise dispose of so much of the share of any beneficiary as will enable the payment of succession duty thereon.

No. 50.

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FOURTH SESSION  
THIRD LEGISLATURE  
6 GEORGE V  
1916

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BILL

An Act to amend The Succession  
Duties Act.

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Received and read the

First time.....

Second time.....

Third time.....

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HON. MR. MITCHELL.

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EDMONTON:  
J. W. JEFFERY, GOVERNMENT PRINTER,  
A.D. 1916