

REPRINTED BILL.

**BILL**

No. 46 of 1918.

An Act to amend The Succession Duties Act.

(Assented to , 1918.)

**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 3: By striking out all the words between the sixth line thereof and the fourteenth and substituting therefor the following:

“‘Child’ shall include any child of the deceased, born in lawful wedlock or legitimized *per subsequens matrimonium*, or any person adopted by the deceased as his child, or any person to whom the deceased during the infancy of such person stood *in loco parentis* for a period of not less than three years, or any lineal descendant of such child, adopted child, or person as aforesaid, born in lawful wedlock or legitimized *per subsequens matrimonium*.”

2. Section 3: By adding thereto the following:

“‘Soldier’ means any person who at the time of his death is a member of and on actual service in any of the following forces, or having been a member of and on actual service in such forces has not been discharged therefrom:

“(a) The active military forces raised by the Government of Canada for the express purpose of serving outside Canada in the present war;

“(b) The naval forces raised by the Government of Canada;

“(c) The military or naval forces of His Majesty, raised otherwise than by the Government of Canada; or

“(d) The military or naval forces of any of the Allies of His Majesty in the present war.”

3. Section 5, subsection 2: By striking out the words “twenty-five” in the sixth line thereof, and substituting therefor the word “ten”.

4. Section 5: By adding thereto the following subsections:

“(3) To property of a deceased soldier passing in the manner aforesaid to or for the use of the grandfather, grandmother, father, mother, husband, wife, child, son-in-law, or daughter-in-law of the deceased, where the net value of the property of the deceased does not exceed twenty-five thousand dollars.

“(4) To property of a deceased soldier passing in the manner aforesaid to or for the use of a brother or sister of the deceased, or descendant of such brother or sister, where the net value of the property of the deceased does

not exceed twenty-five thousand dollars, provided it is shown to the satisfaction of the Provincial Treasurer that such brother or sister or descendant aforesaid was wholly dependent on the deceased for maintenance and support.

“(5) To property devised or bequeathed for religious, charitable, or educational purposes to be carried out in Alberta, and not exceeding in value the sum of two thousand dollars for any one purpose.”

**5. Section 6:** By adding thereto the following subsection:

“(g) Money received or receivable under a policy of insurance effected by such person on his life, where the policy was wholly kept up by him for the benefit of an existing or future donee, whether nominee or assignee, other than the husband, wife, child, grandchild or mother of the assured, or a part of such money in proportion to the premiums paid by him, where the policy was partially kept up by him for such benefit.”

**6. Section 7:** By striking out the words “(c) Value of property taken wherever situate” in the tenth line thereof, and by striking out the letter “(d)” where it appears at the beginning of the eleventh line thereof and substituting therefor the letter “(c)”.

**7. Section 7:** By striking out the table of percentages therein and substituting therefor the following table:

PERCENTAGES PAYABLE ON SHARES PASSING TO OR FOR THE USE OF				
1	2	3	4	5
Net value of the property of the deceased (Section 3).	Grandfather, grandmother, father, mother, husband, wife, child, son-in-law, or daughter-in-law, of the deceased being a resident or residents of the province.	Any person or persons mentioned in column 2 not being a resident or residents of the province.	Any other lineal ancestor of the deceased, a brother or sister of the deceased or any lineal de- scendant of such brother or sister, or a brother or sister of the father or mother of the deceased, or any lineal descend- ant of such last mentioned broth- er or sister.	Any other person or beneficiary.
Exceeding \$5,000 and not exceeding \$10,000.....	nil	½	5	10
Exceeding \$10,000 and not exceeding \$15,000.....	½	1	5½	10½
Exceeding \$15,000 and not exceeding \$25,000.....	1	1½	6	11
Exceeding \$25,000 and not exceeding \$50,000.....	1½	2	6½	11½
Exceeding \$50,000 and not exceeding \$75,000.....	2	2½	7	12
Exceeding \$75,000 and not exceeding \$100,000.....	2½	3	7½	12½
Exceeding \$100,000 and not exceeding \$150,000.....	3	3½	8	13
Exceeding \$150,000 and not exceeding \$200,000.....	3½	4	8½	13½
Exceeding \$200,000 and not exceeding \$300,000.....	4	5	9	14
Exceeding \$300,000 and not exceeding \$500,000.....	5	6	10	15
Exceeding \$500,000 and not exceeding \$750,000.....	6	7	11	16
Exceeding \$750,000 and not exceeding \$1,000,000.....	7	8	12	17
Exceeding \$1,000,000 and not exceeding \$1,500,000.....	8	9	13	18
Exceeding \$1,500,000 and not exceeding \$2,000,000.....	9	10	13	19
Exceeding \$2,000,000.....	10	11	14	20

8. By adding the following new section:  
“7a. Where the share of any person mentioned in the second or third column of the table in the next preceding section exceeds fifty thousand dollars, or where the share of any person mentioned in the fourth column of the said table exceeds twenty-five thousand dollars, additional duty shall be payable on the taxable portion of such share at a rate set forth in the following table, the additional percentage payable on such share being determined by the following considerations:

- “(a) Value of property taken, wherever situate.  
 “(b) Degree of kinship to the deceased.”

	ADDITIONAL PERCENTAGES PAYABLE WHEN INDIVIDUAL SHARE EXCEEDS \$25,000.00 ON SHARES PASSING TO OR FOR THE USE OF:	
1	2	3
Where individual share is as follows:	Beneficiaries mentioned in Cols. 2 or 3 of table in Section 7.	Beneficiaries mentioned in Col. 4 of table in Section 7.
Exceeding \$25,000 and not exceeding \$50,000.....	Nil	1
Exceeding \$50,000 and not exceeding \$75,000.....	1	1½
Exceeding \$75,000 and not exceeding \$100,000.....	1½	2
Exceeding \$100,000 and not exceeding \$150,000.....	2	2½
Exceeding \$150,000 and not exceeding \$200,000.....	2	3
Exceeding \$200,000 and not exceeding \$300,000.....	2½	3½
Exceeding \$300,000 and not exceeding \$400,000.....	2½	4
Exceeding \$400,000 and not exceeding \$500,000.....	3	4½
Exceeding \$500,000 and not exceeding \$600,000.....	3½	5
Exceeding \$600,000 and not exceeding \$750,000.....	4	5
Exceeding \$750,000 and not exceeding \$1,000,000.....	4½	5½
Exceeding \$1,000,000.....	5	6

9. Section 10, subsection 1: By adding thereto the following proviso:

“Provided, however, that no examination fee shall be payable in respect of the estate of any deceased soldier which is wholly exempted from the payment of succession duties under the provisions of subsection 1, subsection 2, or subsection 3 of section 5.”

10. By adding the following new section:

“30a. When any sale by public auction of the property of a deceased person is held, the executor or administrator, as the case may be, shall forward to the Provincial Treasurer by registered mail not later than seven days prior to the date of such sale a notice of such sale showing the name of the deceased person, the date of his death, and a detailed inventory of the property to be sold.

“(2) When any property of a deceased person is sold by private sale, the executor or administrator, as the case may be, shall forward to the Provincial Treasurer by registered mail within thirty days after such sale a report of such sale showing the name of the deceased person, the date of his death, and a detailed statement of the property offered for sale and amount realized for each item sold.

“(3) Any executor or administrator failing to comply with the provisions of either subsection (1) or (2) of this section shall be liable upon summary conviction to a penalty of not more than \$500.00.”

**11.** Section 31: By striking out the words “In any case where security has been given for the payment of succession duty” in the first and second lines thereof, and by striking out the word “the” at the beginning of the fourth line thereof, and substituting therefor the word “an”.

**12.** Section 43, subsection (2): By adding thereto the following proviso:

“Provided, however, that no such fee shall be payable in respect of the estate of any deceased soldier which is wholly exempted from the payment of succession duties under the provisions of subsection 1, subsection 2, or subsection 3 of section 5.”

No. 46.

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FIRST SESSION  
FOURTH LEGISLATURE  
8 GEORGE V  
1918

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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:  
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