

Bill No. 34 of 1932.

A BILL TO AMEND AND CONSOLIDATE THE
SUCCESSION DUTIES ACT.

NOTE.

This Bill is a revision and consolidation of *The Succession Duties Act*.

The principal changes made by this Bill relate to the scale of duties, and the exemptions in favour of certain relatives of a deceased person.

By section 6, property passing to the immediate relatives of the deceased mentioned in the section is exempt from duty where the net value of the property of the deceased does not exceed fifteen thousand dollars. Hitherto the exemption applied only in the case of estates of ten thousand dollars, and in certain cases where the estate did not exceed twenty thousand dollars, and where the relative was wholly dependent on the deceased for maintenance and support.

The schedule of percentages payable upon a succession has been revised in section 8 of the Bill and some slight increases have been made in the percentages payable consequent upon the increase in respect of exempted estates.

In section 8 of the Bill a corresponding revision has been made in the schedule of percentages contained therein.

The remaining provisions of the Bill consist of a revision of the substance of the provisions of the present Act with some minor amendments as to procedure.

R. ANDREW SMITH,
Legislative Counsel.

(This note does not form any part of the Bill and is offered merely as a partial explanation of some of its provisions.)

BILL

No. 34 of 1932.

An Act to amend and consolidate The Succession Duties Act.

(Assented to _____, 1932.)

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

SHORT TITLE.

1. This Act may be cited as "*The Succession Duties Act, 1932.*"

APPLICATION OF ACT.

2. This Act shall be deemed to be and to declare the law relating to succession duty since the first day of July, one thousand nine hundred and five, save as to the rate of duty, the liability for duty of any property transferred *inter vivos*, any action or reference heretofore determined in any court or as to any estate upon which the duty has been fully paid and satisfied.

INTERPRETATION.

3. In this Act, unless the context otherwise requires—

- (a) "Aggregate value" shall mean the fair market value of the property of a deceased person, both within and without the Province, passing on his death, including therein the property which for the purposes of this Act is deemed to pass on his death, before the debts, incumbrances and other allowances authorized by this Act are deducted therefrom;
- (b) "Child" shall include any child of the deceased, born in lawful wedlock or legitimized, or any person adopted by the deceased as his child, or any person to whom during his infancy the deceased stood *in loco parentis* for a period of not less than three years, or any lineal descendant of a child as above defined if born in lawful wedlock or legitimized;
- (c) "Court" shall mean the Supreme Court of Alberta;
- (d) "Judge" shall mean a judge of the Supreme Court of Alberta;
- (e) "Minister" shall mean the member of the Executive Council for the time being charged with the administration of this Act;

- (f) "Net value" shall mean the aggregate value less the debts, incumbrances and other allowances authorized by this Act, but no such deduction shall be made from property not available for the debts of the deceased;
- (g) "Passing" shall mean passing either immediately on the death of a person, or after an interval, either certainly or contingently, and either originally or by way of substitutive limitation, whether the deceased at the time of his death was domiciled in the Province or elsewhere;
- (h) "Property" shall include real and personal property of every description and every estate or interest therein capable of being devised or bequeathed by will, or of passing on the death of the owner to his heirs or personal representatives;
- (i) "Future or contingent estate" includes an estate, income or interest in remainder or reversion and any other future interest, whether vested or contingent, but does not include a reversion expectant on the determination of a lease.

4. Every past or future disposition of property, testamentary or otherwise, by reason whereof any person has or shall become beneficially entitled to any property or the income thereof upon the death happening after the 1st day of July, 1905, whether the death has heretofore or shall hereafter happen, of any person domiciled in Alberta, either immediately or after any interval, either certainly or contingently, and either originally, or by way of substitutive limitation, and every devolution by law of any beneficial interest in property, or the income thereof, upon the death of any person so domiciled to any other person in possession or expectancy shall be deemed to have conferred or to confer on the person entitled by reason of any such disposition or devolution a "succession," and the term "successor" shall denote the person so entitled.

5. In determining the net value of the property or any portion thereof of a deceased person, the aggregate value shall be taken as at the date of the death of the deceased and allowance shall be made for reasonable funeral expenses, and for his debts and incumbrances, and any debt or incumbrance for which an allowance is made shall be deducted from that portion of the aggregate value of the property available for the debts of the deceased, but an allowance shall not be made—

- (a) for debts incurred by the deceased, or incumbrances created by a disposition made by him unless such debts or incumbrances were incurred or created *bona fide* for full consideration in money or money's worth wholly for the deceased's own use and benefit, and take effect out of his interest; nor

- (b) for any debt in respect whereof there is a right to reimbursement from any other estate or person, unless such reimbursement cannot be obtained; nor
- (c) more than once for the same debt or incumbrance charged upon different portions of the estate; nor
- (d) for the expenses of administration of the estate except the expense of procuring letters probate or letters of administration, not including solicitor's fees; nor
- (e) for the expenses of the execution of any trust.

6. This Act shall not apply as respects the payment of succession duties—

- (a) to property passing under a will, intestacy, or otherwise to or for the use of any person or beneficiary whatsoever, where the net value of the property of the deceased does not exceed one thousand dollars; nor
- (b) to property passing in the manner aforesaid, to or for the use of a resident or residents of the Province, being 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 fifteen thousand dollars; nor
- (c) 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; nor
- (d) to property devised or bequeathed to the University of Alberta for educational purposes; nor
- (e) to the amount of any life insurance policy or policies (effected by a deceased person on his life), and expressly made payable to the Provincial Treasurer, or an executor or trustee for the purpose of paying duty imposed by this Act, except as to any excess in such amount over and above the amount of the duty, which excess, received by the Minister, shall be accounted for by him to the persons entitled thereto; nor
- (f) to property passing to the University under the provisions of *The Ultimate Heir Act*.

7.—(1) Upon the death of any person, the following, in addition to any other property passing, shall, for the purposes of this Act, be deemed to pass on the death of such person, that is to say—

- (a) All property of such deceased person or any interest therein or income therefrom, which is voluntarily transferred by transfer, deed, grant, bargain, sale or gift, made in contemplation of the death of the transferor, grantor, bargainor, vendor or donor, or made, or intended to take effect in possession or

enjoyment after such death, to any person in trust or otherwise, or by reason whereof any person becomes beneficially entitled in possession or expectancy to any property or the income thereof;

- (b) Any property taken as a *donatio mortis causa*, or under a disposition purporting to operate as an immediate grant or gift *inter vivos*, whether by way of grant, transfer, delivery, declaration of trust, or otherwise, which has not been *bona fide* made two years before the death of the deceased, including property taken under any grant or gift whenever made, of which property *bona fide* possession and enjoyment has not been assumed by the donee immediately upon the grant or gift, and thenceforward retained to the entire exclusion of the donor, and of any benefit to him by contract or otherwise;
- (c) Any property which a person having been absolutely entitled thereto, has caused or may cause to be conveyed or transferred to or vested in himself, and any other person, jointly, whether by disposition or otherwise, so that the beneficial interest therein or in some part thereof, passes or accrues by survivorship on his death to such other person, including also any purchase or investment effected by the person who was absolutely entitled to the property, either by himself alone, or in concert or by arrangement with any other person;
- (d) Any property passing under any past or future settlement, including any trust, whether expressed in writing or otherwise, and if contained in a deed or other instrument affecting the settlement, whether such deed or other instrument was made for valuable consideration or not as between the settlor and any other person, made by deed or other instrument not taking effect as a will, whereby an interest in such property or the proceeds of sale thereof, for life, or any other period, determinable by reference to death, is reserved either expressly or by implication to the settlor, or whereby the settlor may have reserved to himself the right by the exercise of any power to restore to himself or to reclaim the absolute interest in such property or the proceeds of sale thereof, or to otherwise resettle the same or any part thereof;
- (e) Any annuity or other interest purchased or provided by the deceased either by himself alone, or in concert or by arrangement with any other person, to the extent of the beneficial interest accruing or arising by survivorship or otherwise, on the death of the deceased;
- (f) Property in which the deceased or any other person had an interest ceasing on the death of the deceased to the extent to which a benefit accrues or arises by

the cesser of such interest; but exclusive of property the interest in which of the deceased or other persons was only an interest as holder of an office or recipient of the benefits of a charity or of a corporation sole;

- (g) Any property of which a person was at the time of his death competent to dispose; and a person shall be deemed competent to dispose of property if he has such an estate or interest therein, or such general or limited power as would, if he were *sui juris*, enable him to dispose of the property as he should think fit, or to dispose of the same for the benefit of his children, or some of them, whether the power is exercisable by instrument *inter vivos*, or by will, or by both, but exclusive of any power exercisable in a fiduciary capacity under a disposition not made by himself or as mortgagee. A disposition taking effect out of the interest of the person so dying shall be deemed to have been made by him, whether the concurrence of any other person was or was not required. Money which a person has a general power to charge on property shall be deemed to be property of which he has the power to dispose;
 - (h) Money received or receivable under a policy of accident or life 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, 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;
 - (i) Any estate or interest in property of a deceased person to which the wife or husband of the deceased becomes entitled under the provisions of any statute on the death of such person.
- (2) For the purposes of this Act all property which passes or is deemed to pass on the death of any person shall be deemed to be the property of such person.

8.—(1) The following property shall be subject to duty at the rate or rates set forth in the following table:

- (a) All property to which a person becomes entitled by reason of a "succession."
- (b) All property in Alberta and any interest therein or income therefrom passing on the death of any person whether such person was at the time of his death domiciled in Alberta or elsewhere.
- (c) All moveable or personal property of a person who was at the time of his death domiciled in Alberta whether such property was at the date of his death situate in Alberta or elsewhere.

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 descendant of such brother or sister of the father or mother of the deceased or any lineal descendant of such last mentioned brother or sister.	Any other person or beneficiary.
Exceeding \$1,000 and not exceeding \$2,000	nil	nil	1	2
Exceeding \$2,000 and not exceeding \$3,000	nil	nil	2	4
Exceeding \$3,000 and not exceeding \$4,000	nil	nil		6
Exceeding \$4,000 and not exceeding \$5,000	nil	nil	4	8
Exceeding \$5,000 and not exceeding \$10,000	nil	1½	5	10
Exceeding \$10,000 and not exceeding \$15,000	nil	1	5½	11
Exceeding \$15,000 and not exceeding \$20,000	1% plus 10/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$15,000.	1½% plus 10/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$15,000.	6% plus 20/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$15,000.	12% plus 20/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$15,000.
Exceeding \$20,000 and not exceeding \$25,000	1½% plus 10/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$20,000.	2% plus 20/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$20,000.	7% plus 20/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$20,000.	13% plus 20/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$20,000.
Exceeding \$25,000 and not exceeding \$50,000	2% plus 4/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$25,000.	3% plus 4/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$25,000.	8% plus 4/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$25,000.	14% plus 4/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$25,000.
Exceeding \$50,000 and not exceeding \$75,000	3% plus 4/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$50,000.	4% plus 4/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$50,000.	9% plus 4/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$50,000.	15% plus 4/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$50,000.

(2) The percentage payable on the share of any beneficiary shall be fixed by the following or by some one or more of the following considerations, as the case may be:

- (a) The net value of the property of the deceased;
- (b) The place of residence of the beneficiary;
- (c) The degree of kinship or the absence of kinship of the beneficiary to the deceased:

Provided, however, that no duty shall be payable on the share passing to any person mentioned in the second or third column, where the value of the property taken by such person, wherever situate, does not exceed two thousand dollars.

(3) The succession duties herein provided for shall be paid to the Minister, for the use of the Province, and shall be over and above the probate or other fees prescribed from time to time by law.

9. 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 on Shares Passing to or for the Use of:			
1	2	3	
Where Individual Share is as Follows:	Beneficiaries Men- tioned in Col. 2 or 3 of Table, Sec. 7	Beneficiaries Men- tioned in Col. 4 of Table, Sec. 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	2½	3	
Exceeding \$200,000 and not exceeding \$300,000	3	3½	
Exceeding \$300,000 and not exceeding \$400,000	3½	4	
Exceeding \$400,000 and not exceeding \$500,000	4	4½	
Exceeding \$500,000 and not exceeding \$600,000	4½	5	
Exceeding \$600,000 and not exceeding \$750,000	5	5½	
Exceeding \$750,000 and not exceeding \$1,000,000	5½	6	
Exceeding \$1,000,000	6	6½	

10.—Every heir, legatee, donee, or other successor, and every person to whom property passes on the death of any person for any beneficial interest in possession or expectancy shall be liable for the duty on so much of the property as so passes to him.

11. Nothing in this Act contained shall render liable for duty any property *bona fide* transferred for a consideration that is of a value substantially equivalent to the property transferred.

PROCEDURE.

12.—(1) On all applications for letters probate or letters of administration, or for the resealing of letters probate or letters of administration, made to any District Court in the Province, the applicant, or one of the applicants, shall at the time of filing the papers required by the practice of the said court on such application, make and file with the clerk thereof two duplicate original affidavits of value and relationship with inventories annexed in Form 1 of the schedule hereto, and shall at the same time pay to the clerk such fee for the examination of any such affidavit by the Minister as may be fixed by the Lieutenant Governor in Council under the provisions of section 58 hereof.

(2) Such affidavits shall be made and filed in all cases without regard to the nature or value of the property of the deceased.

13. The clerk shall forthwith on receipt of such duplicate original affidavits, and fee, forward one of such affidavits to the Minister, who shall determine the amount (if any) in which the property or any part thereof is subject to succession duty, or will become subject thereto on the happening of a contingency, and shall, as soon as may be, require immediate payment, or the giving of security therefor by bond in Form 2 of the schedule hereto, or with regard to the amount in which the property or any part thereof will become subject to duty on the happening of a contingency, require security to be given by bond in a form to be approved as hereinafter provided.

14.—(1) Every bond required to be given under the last preceding section shall be in a penal sum equal to ten per cent of the sworn value of the property of the deceased liable, or which may become liable, to succession duty, or in such further sum as the Minister may deem sufficient, and shall be conditioned for the due payment to His Majesty of any duty to which the property of the deceased is or may be found liable:

Provided, however, that the Minister may accept a bond in a penal sum less than ten per cent of the sworn value aforesaid.

(2) Every such bond shall be executed by the applicant, or by all the applicants if there is more than one, and a guaranty company approved by the Minister, as surety, and the parties executing the bond shall be bound jointly and severally in the whole amount of the penalty thereof:

Provided, however, that where it is made to appear to the satisfaction of the Minister that an applicant is unable to secure an approved guaranty company as surety, the security to be given may be of such nature and in such form and amount as the Minister may direct. In case a cash deposit is accepted by the Minister for due payment of any duty in lieu of or in addition to any other security, he may allow to the depositor interest at the rate of three per cent per annum upon so much thereof as from time to time exceeds the amount of duty payable under the Act.

15. Upon the payment of the amount in which the property is or may become liable for succession duties, or upon the approval of any bond or other security taken to secure the payment thereof, the Minister shall, subject to his right under section 26 hereof to require further information, consent to the issuing of letters probate or letters of administration or to the resealing thereof, as the case may be, but in no case shall letters be issued or resealed until such consent is given.

16. The duties imposed by this Act shall be payable out of the share of each person or beneficiary entitled to share in the property of the deceased, according to the rate applicable as aforesaid to such person or beneficiary:

Provided that when a beneficial interest accrues or arises by reason of a cesser of an interest under clause (f) of subsection (1) of section 7 of this Act, the duties shall be payable by the person or persons in whose favour the benefit so accrues or arises.

17. No executor, administrator or trustee shall in the first instance be personally liable to pay the duty on any property which passes on the death of the deceased, and to which any person is beneficially entitled, but an executor, administrator or trustee shall not transfer or deliver such property to the person so entitled without deducting therefrom the duty for which such person is liable. If any executor, administrator or trustee violates the provisions of this section, he shall be liable to a penalty equal to twice the amount of the duty payable in respect to such property:

18.—(1) Any executor, administrator or trustee who, without reasonable excuse, the proof whereof shall lie on him, either fails to include in the inventories required to be filed by this Act any property of the deceased, or any property passing under the provisions of section 7 hereof, or who makes any incorrect statement therein with respect to the value or mode of passing of any such property as aforesaid

or with respect to the degree of relationship to the deceased or the place of residence of any beneficiary, shall be liable personally to pay to the Minister any deficiency in duty arising by reason of such failure or incorrect statement.

(2) Any executor, administrator or trustee who, with intent to deceive or mislead the Minister 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 or is omitted from the said inventories shall be liable on summary conviction thereof to a penalty not exceeding two hundred dollars and costs.

19.—(1) Where, in respect of any property passing on the death of any person, no application for letters probate, or letters of administration or for the resealing thereof, is necessary, or if necessary has not been made, every executor, administrator and trustee, and if no executor, administrator or trustee has been appointed, then every person to whom any property passes, shall within two months from the date of the death of the deceased, or within such later time as the Minister shall allow, forward to the Minister a sworn statement to the best of his knowledge, information, and belief of the nature and value of the property passing:

— Provided that the delivery to the Minister by one of several beneficiaries of a statement as aforesaid, containing all the information required by the Minister, shall relieve the others from the obligation to deliver a further statement.

(2) Every person, who being required by this section to deliver a statement as aforesaid, omits or neglects to deliver such statement is guilty of an offence punishable on summary conviction by a fine of double the amount of the duty for which he is liable, or in default of payment of such fine by imprisonment for a term not exceeding one month.

20. Every insurance company, before paying the money payable under a policy of life or accident insurance, coming within the meaning of clause (e) or clause (h) of subsection (1) of section 7 of this Act, shall, except only where such money is payable to an executor or administrator in his representative capacity or to the estate of the deceased, or in respect of a policy on the life of a person under fifteen years of age, forthwith upon claim being made by or on behalf of a person as beneficiary, give notice to the Minister of such claim, and before making any payment thereunder shall deduct from such money an amount to be determined by the Minister, and remit the same to him as security for the payment of any duty payable with respect to the monies owing under such insurance policy.

21.—(1) Where property subject to succession duty under this Act includes any future or contingent estate, income, or interest, the duty on such estate, income or interest may be paid within the time limited by section 27 of this

Act, and where so paid the duty shall be on the value of such estate, income, or interest computed under section 25 of this Act as at the date of death of the deceased. By consent of the Minister in writing, duty may be paid after the time so limited and before such estate, income, or interest comes into possession; but in the event of such consent the duty shall then be on a value not less, in any event, than the value of such estate, income, or interest computed under the said section 25 as at the date when the duty is paid; and no deduction shall be made for duty paid or payable on any prior estate, income or interest. The duty on any future or contingent estate, income or interest, if not sooner paid (as in this section provided) shall be payable forthwith when such estate, income or interest comes into possession, and no deduction shall be made for duty paid or payable on any prior estate, income, or interest.

(2) If the duty on any future or contingent estate, income, or interest is not paid forthwith when such estate, income, or interest comes into possession, or at any prior date, interest shall be charged and collected thereon at the rate of six per centum per annum from the date when such estate, income, or interest comes into possession, and such duties, together with the interest thereon, shall be and remain a lien upon the property in respect to which they are payable, until the same are paid.

(3) Where the whole or any part of the income or interest of any property is directed to be accumulated for any period for the benefit of any person or persons or class to whom or to any of whom at the expiration of such period such property passes, or income, or interest, becomes payable, such property shall be deemed for the purpose of this Act an interest in possession, passing at the death of the deceased, and the duty thereon shall be payable in accordance with the provisions of this Act.

(4) Property passing upon the death in respect to which any person is given such a general power to appoint, as is mentioned in clause (g) of section 7 of this Act, shall be liable to duty and the duty thereon shall be payable in the same manner and at the same time as if the property itself had been given to the donee of the power.

22. Where in respect of any future or contingent estate or interest there is no person beneficially entitled to the present income, or enjoyment thereof, or where there is some part thereof to which there is no person so entitled, the duty on such future or contingent estate or interest, or on such part thereof, as the case may be, shall be payable as provided under sections 21, 25 and 27 of this Act.

23.—(1) The valuation of every annuity, term of years, life estate, income or other estate, and of every future or contingent interest in respect of which duty is payable under this Act, shall for the purposes of this Act be deter-

mined by such rule, standard and table of mortality and of value as from time to time the Lieutenant Governor in Council may prescribe, and on a rate of interest of five per centum per annum.

(2) Where there is any person beneficially entitled to an estate for life or any other particular estate in property subject to succession duty under this Act, such estate shall be considered to be of the value of an annuity equal to five per centum of the net value of such property, and payable from the date upon which such person shall become entitled thereto in possession, or to the receipt of the income or profits thereof until such person's death, or until such estate is otherwise sooner determined, and the duty chargeable thereon shall be payable as provided in section 27 hereof, if such estate is to commence at the date of death of the deceased, but if the said estate is to commence at any subsequent date, either fixed or contingent, then the duty on such estate shall be payable as provided under sections 21 and 25 of this Act.

24. The value of the benefit accruing or arising from the cesser of an interest ceasing on the death of the deceased shall—

- (a) if the interest extended to the whole income of the property, be the principal value of that property; and
- (b) if the interest extended to less than the whole income of the property be the principal value of an addition to the property equal to the income to which the interest extended.

25.—(1) Notwithstanding the duty may not be payable on any future or contingent estate, income, or interest until the time when the right of possession or actual enjoyment accrues, any executor, administrator, guardian, trustee, or person owning a prior interest, when such executor, administrator, guardian, trustee, or person has the custody or control of the property, may agree upon or commute for a present payment out of the property in discharge of the said duty; and the Minister may, upon the application of any such person, commute the succession duty, which would or might but for the commutation become payable in respect of such interest, for a certain sum to be presently paid, and for determining that sum shall cause a present value to be set upon such property, regard being had to the contingencies affecting the liability to and rate and amount of such duty and interest; and on receipt of such sum the Minister shall give a certificate of discharge from such duty, provided that such certificate shall not discharge any person from any duty in case of fraud or failure to disclose material facts, except a *bona fide* purchaser for valuable consideration without notice.

(2) For the purpose of commutation under the next preceding subsection, the rate of interest shall be taken to be five per centum per annum.

(3) For the purpose of determining the duration of a life on which the vesting of any future estate, income, or interest, depends, the standard of mortality shall be the table of mortality which from time to time may be prescribed by the Lieutenant Governor in Council under the provisions of section 23, subsection (1) of this Act.

(4) Where in respect of any future or contingent estate, or interest, there is no person beneficially entitled to the whole present income or enjoyment, such income as is not taxable otherwise under the provisions of this Act shall be deemed to earn interest at the rate of five per centum per annum, compounded yearly until the time that such future or contingent estate or interest comes into possession, and for the purpose of computation under this section, the rate of income shall be taken to be five per centum per annum.

26. The Minister may at any time require such information on oath or otherwise, as is in his opinion necessary to enable him to ascertain the amount of duty payable on any property, and until such information is furnished to his satisfaction letters probate or letters of administration shall not issue nor be resealed.

27. Save as otherwise provided herein the duties imposed by this Act shall be due and payable on the death of the deceased, or within six months thereafter, and if duties so due and payable are paid within six months no interest shall be charged or collected thereon, but if not so paid interest at the rate of six per centum per annum from the date of death of the deceased shall be charged and collected, and the property in respect of which such duties are payable shall be subject to a lien in favor of the Minister until the duties, together with interest thereon, are paid:

Provided, however, that the Lieutenant Governor in Council may by order, upon satisfactory proof that payment of the duty within the time above limited would be unduly onerous on the estate, extend the time for payment and the duty shall be due and payable as in the said order set forth.

28. Any partial payment made on account of duties imposed by this Act shall be applied first in payment of interest, if any, due thereunder and then in reduction of the principal amount of such duties.

29.—(1) Subject to the provisions of subsection (2) where, upon property locally situated outside Alberta or any interest therein, there has been paid any estate, succession or legacy duty or tax elsewhere than in Alberta, an allowance for the amount so paid shall be made by this Province, and the property upon which such duty or tax has been paid elsewhere shall be subject to payment only of the amount, if any, by which the duty herein provided exceeds the duty

(2) Such allowance shall be made only—

- (a) as to any country where an allowance is made for the succession duty paid under this Act on property situate in Alberta passing on the death of a person domiciled elsewhere than in Alberta; and
- (b) if the Lieutenant Governor in Council by Order in Council has extended the provisions of subsection (1) to apply to such country.

(3) The Lieutenant Governor in Council may revoke any such order, where it appears that the law of such country has been so altered that it would not authorize the making of an order hereunder.

(4) For the conjoint purpose of this section and of section 20 of *The Finance Act, 1894*, of the United Kingdom, the local situation of any property shall be determined in accordance with the law in force for the time being in Great Britain and Northern Ireland, as the case may require.

30. The Minister may, if satisfied that the full amount of succession duty in respect of any property has been paid, or secured to his satisfaction, grant a certificate of discharge which shall discharge from any further claim for such duty the property mentioned in the certificate, but shall not in the case of fraud, or failure to disclose material facts, operate as a discharge of any person or property liable, except property in the hands of a *bona fide* purchaser for valuable consideration without notice.

PROCEDURE ON VALUATION AND ASSESSMENT.

31. Where the Minister is not satisfied with the sworn valuations of any inventory filed or that all property which should have been included therein has been included, he may authorize a person or persons to inspect any property disclosed in the inventory, or any property wrongfully omitted therefrom, and to report to him the value thereof for the purposes of this Act, and the executor, administrator, trustee, or any person having the custody of that property shall permit the person or persons so authorized to inspect it at such reasonable times as may be considered necessary.

32.—(1) The Minister may appoint a commissioner or commissioners to—

- (a) ascertain and enquire into what property, if any, is subject to succession duty under the terms of this Act, the fair market value of such property, the amount of duty payable upon such property, and the persons liable therefor;
- (b) fix and settle the amount of the debts and other allowances and exemptions, and fix the amount of every annuity, term of lease, term of years, life estate, income or other estate and of every interest in expectancy as provided by this Act;

- (c) make enquiries as to any property transferred *inter vivos* or wrongfully omitted from any inventory filed; and
- (d) generally make enquiry as to any matter or thing arising under this Act in connection with the estate of any deceased person.

(2) The commissioner or commissioners shall direct that notice be given by personal service or otherwise to the executor or administrator or trustee or to such interested parties as he or they may think proper.

(3) The commissioner or commissioners shall have all the powers of a Judge of the Supreme Court of Alberta at the trial of any action and all the powers which may be conferred upon a commissioner under *The Public Inquiries Act*, and in addition thereto may, either at or previous to the hearing, make such order for the attendance and examination of any person or the officer or officers of any corporation for discovery or otherwise as he or they may deem expedient, and may direct any person to be examined to make production upon oath of any books, papers or other writings or documents which may be in the possession of such person or of any corporation.

(4) Where the Minister or any person interested desires to produce for use before the commissioner the evidence of any person to be taken *de bene esse*, or to be taken out of Alberta, an order may be made for the examination of such person or for the issue of a commission in the like circumstances and with the like effect as a similar order may be made in an action.

(5) The commissioner or commissioners may, with the consent of the Official Guardian, appoint for the purposes of this Act, a guardian of any infant who has no guardian.

(6) The costs of proceedings shall be paid as directed by the commissioner or commissioners.

(7) The report of the commissioner or commissioners shall be filed in the office of the Clerk of the Supreme Court of Alberta, and with the Minister.

(8) Upon the report being so filed, it shall become a judgment of the Supreme Court of Alberta, and may be enforced in the same manner and by the like processes as if the judgment had been made by a Judge of the Supreme Court at the trial of an action, and the judgment shall be entered in the same manner as a judgment of the Court at the trial.

(9) Either the Minister or any person interested may appeal to the Appellate Division of the Supreme Court of Alberta from the said judgment, but there shall be no further or other appeal.

(10) The rules and regulations under the provisions of this section shall be made according to the practice of the Court.

33.—(1) If the Minister, his solicitor or agent and the other parties interested are unable to agree upon the cash value as at the date of the death of the deceased, of any annuity, term of years, life estate, income or other estate, the Provincial Auditor shall assess and fix the same, and the amount of duty payable in respect thereof, and shall immediately file his assessment in the office of the Minister and give notice thereof to the solicitor acting on behalf of the parties interested.

(2) Any interested person dissatisfied with any such valuation or assessment may appeal therefrom to a judge within thirty days after the filing of such valuation or assessment, whichever shall be later, and upon such appeal the said judge shall have jurisdiction to determine all questions of valuation and the liability of the property or any part thereof to duty, and the decision of the said judge as to all questions of valuation shall be final.

34. The Minister in case any doubt or dispute arises as to the proper valuation to be placed upon any of the property of the deceased, may enter into an agreement with the applicant for probate or letters of administration (or as the case may be) as to the valuation to be placed on such property, and any such agreement when approved by order of the Lieutenant Governor in Council shall be valid and binding upon all parties concerned.

35. Any sum payable under this Act shall be recoverable with costs of suit as a debt to His Majesty from any person liable therefor, by action in the Supreme Court of the Province in any judicial district, and it shall not in any case be necessary to take the proceedings authorized by sections 32 to 34 both inclusive, of this Act.

36.—(1) An action may be brought to determine any question of liability under this Act, although the time for the payment of the duty has not arrived, and such action shall be considered as an ordinary action in the Court.

(2) In any such action the Attorney General, or the solicitor acting on behalf of the Minister, shall have the same right, either before or after the trial, to require the production of documents, to examine parties or witnesses, and to take such other proceedings in aid of the action as a plaintiff has or may take in an ordinary action.

37. A judge shall have jurisdiction upon motion or petition to determine what property is liable to duty under this Act, and the amount thereof:

Provided that the property liable for duty and the amount of such duty shall not have been previously determined.

38.—(1) If it appears to a judge that any duty due under this Act has not been paid according to law, he shall,

on application of any party interested, make an order directing the persons interested in the property liable to the duty to appear before the Court on a day certain to be therein named, and show cause why the said duty should not be paid.

(2) The service of such order, and the time, manner, and proof thereof, and fees therefor, and the hearing and determining thereon, and the enforcement of the judgment of the Court thereon, shall be according to the practice of the Court.

39.—(1) Where for the better determining of any question raised in any action the Court deems it advisable to order the trial of an issue or issues, it may give such directions in that behalf as it deems expedient.

(2) In case the Court shall think fit at any time to direct a reference, such reference may be to an officer of the Court as provided by the Rules of Court, or to any other person.

40. An appeal shall lie in any action brought under this Act wherever an appeal would lie if the action were between subject and subject, and to the same tribunal.

41. The costs of all proceedings under this Act shall be in the discretion of the Court or Judge.

42. Where it appears to the Minister, that by reason of the number of deaths on which property has passed, or of the complicated or contingent nature of the interests of different persons in property passing on the death, it is difficult to ascertain exactly the rate or amount of duty payable in respect of any property or any interest therein, or so to ascertain the same without undue expense in proportion to the value of the property or interest, the Minister on the application of any person accountable for any duty thereon, and upon his furnishing all the information in his power respecting the amount of the property and the several interests therein, and other circumstances of the case, may, by way of composition for all or any duty payable in respect of the property or interest and the various interests therein or any of them, assess such sum on the value of the property or interest, as having regard to the circumstances appears proper, and may accept payment of the sum so assessed in full discharge of all claims for duty in respect of such property or interest and shall give a certificate of discharge accordingly.

43. No executor, administrator, trustee or personal representative of the estate of a deceased person shall assign, sell, transfer, or dispose of any bonds, debentures, stocks or shares of any company having its head office or transfer office within the Province of Alberta, standing in the name of a deceased person or in trust for him, until a

certificate of the Minister is filed with the company showing all succession duties in respect of the said bonds, debentures, stocks or shares have been paid, and any company or corporation permitting such assignment, sale, transfer or disposal contrary to this section, shall be liable for such duty.

44.—(1) When any sale by public auction of the property of a deceased person is held, the executor, administrator, or trustee, as the case may be, shall forward to the Minister 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 public auction or private sale, the executor, administrator or trustee, as the case may be, shall forward to the Minister 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, administrator or trustee failing to comply with the provisions of subsection (1) or (2) of this section shall be liable upon summary conviction to a penalty of not more than five hundred dollars.

45. At least seven days' notice of any appointment for the passing of the accounts of an executor or administrator shall be served upon the Minister by such executor or administrator or his solicitor, together with a copy of the accounts.

46. Where any debts are proved against the estate of a deceased person, after the payment of legacies or distribution of property from which the duty has been deducted, or upon which it has been paid, and a refund is made by the legatee, devisee, heir or next of kin, a proportion of the duty so paid shall be repaid to him by the executor, administrator or trustee, if such duty has not been paid to the Minister, or by the Minister if it has been so paid:

Provided that no such repayment shall be made by the Minister after the expiration of two years from the date of death of the deceased.

47.—(1) Every sum of money paid to an executor, administrator or trustee, for the duty on any property or retained by him for such purpose, shall be paid by him forthwith to the Minister, or as the Minister may direct.

(2) Such executor, administrator or trustee shall, for the purpose of the collection and payment of any duty which, under the provisions of this Act, it is his duty to collect and pay over to the Minister, be deemed to be a revenue officer for the collection thereof within the meaning of *The Treasury Department Act*.

(3) The failure of any such executor, administrator or trustee to collect and pay over such duty to the Minister shall not prejudice, alter or affect any right of the Minister to enforce payment as against any person liable therefor.

48. 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 permit the payment of the proper succession duty thereon.

49.—(1) The Clerks of the Court shall be entitled to take for the performance of duties and services under this Act fees similar to those payable to them under the Rules of Court.

(2) A fee of one dollar shall be payable to the Minister for any certificate granted under the provisions of this Act.

50. Where any property of any person which has, previous to his death, been conveyed or transferred to some other person, is declared liable to duty, the Court may declare the duty to be a lien upon the property, and may make such declaration although the amount of such duty has not been ascertained, and where any property which, had it remained in the hands of the person to whom or for whose benefit it was conveyed or transferred by such deceased person, would have been liable for duty, has been conveyed or transferred to any purchaser for valuable consideration, the Court may direct the person to whom or for whose benefit the said property was conveyed or transferred by such deceased person as aforesaid to pay the amount of the duty to which such property would have been subject as aforesaid.

51. Where any property or estate is charged with the payment of any annuity or other interest and duty is payable by reason of the cesser of such annuity or interest under the provisions of clause (f) of subsection (1) of section 7 of this Act, the Court may declare the duty to be a lien upon the property or estate out of which the said annuity or other interest is payable, and may direct payment of the duty by the persons or beneficiaries in whose favour the benefit accrues or arises on the death of the deceased.

52.—(1) Whenever it is claimed that any lands or any money secured by any mortgage or encumbrance upon land is subject to succession duty, the Minister or the solicitor acting in his behalf may, when deemed necessary, cause to be filed in the Land Titles Office wherein the certificate of title to such land or such mortgage or incumbrance is registered a notice of lien in Form 3 of the schedule hereto, or to the like effect.

(2) Upon receipt of the notice the Registrar shall enter the same in the day book, and shall make a memor-

andum upon the certificate of title of the land or upon that of the land mortgaged or incumbered, as the case may be, that the land or mortgage or incumbrance is subject to a lien for succession duty in favour of the Minister.

53.—(1) So long as the notice remains in force the Registrar shall not register any instrument purporting to affect the land, mortgage, or incumbrance in respect of which the notice is filed, unless such instrument is expressed to be subject to the lien of the Minister for succession duty, but the Minister may at any time by letter to the Registrar withdraw the notice and a memorandum of such withdrawal shall be made by the Registrar upon the certificate of title on which the memorandum was made.

(2) Any such withdrawal by the Minister shall be without prejudice to his right to file any further or other notice if deemed necessary.

54. Registration of any such notice shall have the same effect as to priority as the registration of any instrument under *The Land Titles Act*.

55. The preceding sections 52 to 54, both inclusive, shall apply to the property of all persons in respect of which duty is claimed whether this Act is otherwise applicable to such property or not.

56. The rights given by sections 52 to 54, both inclusive, shall be in addition to those given by the other provisions of this Act, and nothing contained therein shall affect the right of the Crown to claim a lien independently of the said sections.

57. Where any person dies from wounds inflicted, accident occurring, or disease contracted, while on the active military or naval service of His Majesty, whether in Canada or abroad, the Minister may, if he thinks fit, remit the whole or any part of the duty chargeable in respect of the property passing on the death of the deceased to the grandfather, grandmother, father, mother, husband, wife, child, son-in-law or daughter-in-law of the deceased.

58. The Lieutenant Governor in Council may make rules and regulations for carrying into effect the provisions of this Act, and may fix a scale of fees to be paid to the Minister for the use of the Province for the examination of all affidavits or sworn statements filed or submitted under the provisions of this Act, and the same shall be published forthwith in *The Alberta Gazette*, and may repeal or alter any of the forms or inventories mentioned in the schedule hereto, or substitute new forms or inventories therefor.

59. *The Succession Duties Act*, being chapter 28 of the Revised Statutes of Alberta, 1922, is hereby repealed.

60. This Act shall come into force on the day upon which it is assented to.

SCHEDULE

Form 1

AFFIDAVIT OF VALUE AND RELATIONSHIP

(Section 12(1))

SUCCESSION DUTIES ACT, 1932

CANADA } In the District Court of the
 PROVINCE OF ALBERTA } District of

In the matter of the estate of.....,
 late of the.....of.....,
 in the Province of Alberta,, deceased.

I (or we), of the.....
 of....., in the Province of Alberta,
 make oath and say:

1. THAT....., make application for
 letters.....to the estate of...
 who died on or about the.....day of.....
 A.D. 19.., domiciled in.....

2. THAT.....have made full, careful, and
 searching inquiry for the purpose of ascertaining what real
 and personal property and effects the said.....
 was possessed of, or entitled to, at the time of h... death,
 together with the market value thereof respectively.

3. THAT.....have according to the best of
 ... knowledge, information and belief, set forth in the in-
 ventory herewith exhibited, and marked "A," a full, true,
 and particular account of all the property of the said.....
, within the meaning of *The Succession*
Duties Act, 1932, or of which the said.....was
 possessed, or to which h... was entitled at the time of h...
 death, together with the fair market value as at the date of
 death of each and every asset forming part of the said
 property and particularized in the said inventory. The said
 inventory includes all real and personal estate over which
 the deceased had and exercised absolute power of appoint-
 ment. The aggregate value of the said property at the date
 of the deceased's death was \$....., and the net
 value thereof was \$.....

4. THAT.....have included in the said inventory
 every security, debt, and sum of money outstanding, due or
 payable to or standing to the credit of the said deceased at
 the time of h... death, and in estimating the value thereof
 have included all the interest due, payable, chargeable and
 accruing due thereon up to the death of the said deceased.

5. THAT, save and except what is set forth in the said
 inventory, the said.....was not, to the best of
knowledge, information and belief, at the time of
 h... death possessed of or entitled to any debt or sum of
 money, or any security, pledge or undertaking for the pay-

ment of any money to on any account whatsoever, or to any leasehold or other personal estate, goods, chattels, or effects in possession or reversion absolutely or contingently or otherwise howsoever.

6. THAT, in the said inventory is included all the property of the said situate without the Province of Alberta, as well as the property situate within the Province of Alberta.

7. THAT, save and except what is set forth in the said inventory, the said was not, to the best of knowledge, information and belief, at the time of death seized of or entitled to any real estate in possession, remainder or reversion absolutely or contingently or otherwise howsoever.

8. THAT, to the best of knowledge, information and belief, the said deceased did not voluntarily transfer by deed, grant or gift made in contemplation of death, or made or intended to take effect in possession or enjoyment after death, any property or any interest therein, or income therefrom to any person in trust or otherwise by reason whereof any person is or shall become beneficially entitled in possession or expectancy in or to the said property or income thereof, save and except as set forth in the said inventory.

9. THAT, to the best of knowledge, information and belief, the said deceased did not at any time within two years previous to the date of death transfer by way of *donatio mortis causa*, or under a disposition purporting to operate as an immediate gift *inter vivos*, whether by way of transfer, delivery, declaration of trust, or otherwise, any property whatsoever, save and except as set forth in the said inventory.

10. THAT, to the best of knowledge, information and belief the said deceased did not at any time previous to the date of death transfer any property of which property the *bona fide* possession was not assumed by the donee immediately upon the gift, and thenceforth retained to the entire exclusion of the donor or any benefit to by contract or otherwise, save and except as set forth in the said inventory.

11. THAT, to the best of knowledge, information and belief, the said deceased had no property in which he or any other person had an interest ceasing on the death of the deceased by which a benefit accrues or arises by the cesser of such interest, save and except as set forth in the said inventory.

12. THAT, to the best of knowledge, information and belief, the said deceased did not, prior to death, cause any property, to which was absolutely entitled, to be conveyed or transferred to or vested in h . . . self and any other person jointly, whether by disposition or otherwise, so that the beneficial interest therein or in some part thereof passed or accrued by survivorship on death to such other

person (including also any purchase or investment effected by the deceased either by h...self alone, or in concert or by arrangement with any other person), save and except as set forth in the said inventory.

13. THAT, to the best of...knowledge, information and belief, the said deceased was not at the time of....death a party to any past or future settlement, including any trust, whether expressed in writing or otherwise, whether made for valuable consideration or not, as between the settlor or any other person, and not taking effect as a will, whereby an interest in such property or the proceeds of the sale thereof for life, or any other period determinable by reference to death, was reserved expressly or by implication to the deceased, or whereby the deceased reserved to h...self the right by the exercise of any power to h...self to reclaim, the absolute interest in such property or the proceeds of the sale thereof, or otherwise resettle the same or any part thereof, save and except as set forth in the said inventory.

14. THAT, to the best of...knowledge, information and belief, no annuity or other interest had been purchased or provided by the said deceased, either by h...self alone or in concert or by arrangement with any other person, save and except as set forth in the said inventory.

15. THAT, to the best of...knowledge, information and belief, the deceased had no property of which he was at the time of...death competent to dispose, save and except as set forth in the said inventory.

16. THAT, to the best of...knowledge, information and belief, no money has been received or is receivable under a policy of accident or life insurance effected by the said deceased on...life where the policy was wholly kept up by....for the benefit of an existing or future donee, whether nominee or assignee, nor any part of such money in proportion to the premiums paid by...., where the policy was partially kept up by...for such benefit, save and except as set forth in the said inventory.

17. THAT...have to the best of...knowledge, information and belief in the inventories respectively marked "A" and "B" hereto annexed, set forth the assets, debts, and liabilities of the deceased, and the names of the several persons to whom the property of the said deceased will pass, the degree of relationship, if any, in which they stand to the deceased, the true place of residence of each of them and the nature and value of the property passing to each of these persons respectively.

SWORN before me at.....
in the.....of.....,
this...day of.....,
A.D. 19...

A Commissioner for Oaths
A Justice of the Peace
A Notary Public } *in and for the Province of*
Alberta.

INVENTORY "A"

In the District Court of the District of

(SUCCESSION DUTIES ACT, 1932)

In the matter of the estate of.....,
deceased, late of the.....of.....,
in the Province of Alberta.

No. of Parcel	REAL ESTATE Give description and full value of real estate including improvements, and set out details of improvements below.	Value	

No. of Parcel	MINES AND MINERALS Give particulars of mines and minerals and state if included under title to real estate or held under separate title. Description	Value	

No. of Parcel	IMPROVEMENTS ON REAL ESTATE Nature and Description of Improvements	Value	

No. of Parcel	MORTGAGES AND ENCUMBRANCES ON REAL ESTATE					
	Description of Mortgage or Encumbrance	Principal		Interest		Total

MONEYS SECURED BY MORTGAGE						
Name of Mortgagor and Description of Property Mortgaged.	Where Mortgage Instrument found at Date of Death.	Principal		Interest		Total

CASH

Where Situate	Principal	Interest	Total

LIFE INSURANCE

Name of Company	To Whom Payable	Head Office	Principal	Interest	Total

ANNUITIES OR OTHER INTERESTS

Give particulars of annuities or other interests purchased or provided by deceased or other persons, and state whether annuity ceased on death of deceased.

Name of Estate or Property out of which Annuity or Int. Payable.	Address of Representative of Estate or Property.	Principal	Interest	Total

BOOK DEBTS AND PROMISSORY NOTES

Name of Debtor or Promisor	Residence of Debtor or Promisor	Principal	Interest	Total

STOCKS, SHARES, BONDS AND DEBENTURES

Number and Description	Int. Rate	Par Value	Market Value	How Transferable	Head Office	Where Found at Date of Death	Principal	Interest

Hou
Far
Stoc
V
Hor
Hor
Shee
A
Far
Othe
n
Agg

OTHER PROPERTY	Where Situate	Principal	Interest	Total
Household Goods and Furniture....				
Farming Implements....				
Stock in Trade, including Good				
Will of Business.....				
Trains				
Wheeled Cattle				
Sheep, Swine and other Domestic				
Animals				
Farm Produce of all kinds....				
Other Personal Property not before				
mentioned (if any)				
Aggregate Value of Estate.....				

Schedule of Debts (Other than Mortgages or Encumbrances on Real Estate)	Principal	Interest	Total

Debts other than Mortgages or Encumbrances on
Real Estate

Mortgages and Encumbrances on Real Estate...

Total of Debts, Mortgages and Encumbrances. . .

Net Value of Estate

(Aggregate less Debts, Mortgages and
Encumbrances)

This is Inventory "A" referred to in the Affidavit of Value
and Relationship of

SWORN to at, in the Province of Alberta,
this day of, A.D. 19 ,
before me.

A Commissioner for Oaths }
A Justice of the Peace } in and for the Province of
A Notary Public } Alberta.

INVENTORY "B"

In the District Court of the District of

(SUCCESSION DUTIES ACT, 1932)

In the matter of the estate of....., deceased,
late of the.....of....., in the Province
of Alberta.

Name of Beneficiary	Age	Relationship	Residence	Property Passing	Value

This is Inventory "B" referred to in the Affidavit of Value
and Relationship of.....

SWORN to at....., in the Province of Alberta,
this.....day of....., A.D. 19.., before me.

A Commissioner for Oaths
A Justice of the Peace } *in and for the Province of*
A Notary Public } *Alberta.*

FORM 2.

(Section 13.)

(Where company is applicant, vary form as necessary).

BOND BY APPLICANT FOR LETTERS PROBATE
OR OTHER GRANT OR BY TRUSTEES.

CANADA }
PROVINCE OF ALBERTA }

THE SUCCESSION DUTIES ACT, 1932

In the District Court of the Judicial District of.....

In the matter of the estate of..... (deceased)
KNOW all men by these presents:

That we (*name, residence and addition of applicant or applicants*) and (*name of guaranty company*) a guaranty company duly incorporated under the laws of Alberta and authorized to carry on business in the Province of Alberta, are jointly and severally held and firmly bound unto the Treasurer of the Province of Alberta representing His Majesty the King in the penal sum of \$....., to be paid to the Treasurer of the Province of Alberta for the time being, for which payment well and truly to be made, we bind ourselves and each of us for the whole, and our and

each of our heirs, executors and administrators, and the said Company for itself, its successors and assigns binds itself for the whole firmly by these presents.

The condition of this obligation is such that if the above-named....., and....., the executors (or administrators) of all the property of....., late of....., the....., of..... in the Province of Alberta (deceased), who died on or about the.....day of....., 19...., do collect from the person liable therefor and cause to be paid to the Treasurer of the Province of Alberta for the time being, representing His Majesty the King in that behalf, any and all duty to which the property, estate and effects of the said deceased may be found liable under the provisions of *The Succession Duties Act, 1932*, within the time or times provided for under Section 27 of the said Act or such further time as may be given for payment thereof under the provisions of the said Act, and otherwise perform the duties and obligations required of them by the said Act, then this obligation shall be void and of no effect, otherwise the same to remain in full force and virtue.

In witness whereof the parties hereto, other than the said Company, have hereunto set their hands and seals and the said Company has hereunto affixed its Corporate Seal and the hands of its officers thereunto lawfully authorized thisday of....., 19....

SIGNED, SEALED AND DELIVERED }
in the presence of }

AFFIDAVIT OF EXECUTION

CANADA { I,
PROVINCE OF ALBERTA { of the of
To Wit: { in the Province of Alberta,
MAKE OATH AND SAY:

1. That I am the person whose name is subscribed to the annexed bond as the attesting witness to the execution thereof, and the signature..... set and subscribed thereto as such attesting witness is of my proper handwriting, and my name and addition are correctly above set forth.
2. That I was present and did see the said bond duly signed and executed by.....therein named.

3. That I am well acquainted with the said.....

SWORN before me at the.....
of....., in
the Province of Alberta, this }.....
.....day of.....,
A.D. 19.... }

.....
A Commissioner for Oaths.

FORM 3.
(Section 52).

CANADA }
PROVINCE OF ALBERTA } Succession Duties Act.

NOTICE OF LIEN.

To the Registrar of the..... Alberta Land
Registration District:

Take notice that Succession Duty is claimed by the Treasurer of the Province of Alberta, representing His Majesty the King in that behalf, in respect of..... passing on the death of....., late of the..... of....., in the..... of....., deceased, for which a lien exists under *The Succession Duties Act, 1932*, and that the registration of any person as owner of or any instrument affecting the said..... is forbidden unless such instrument is expressed to be subject to such lien.

DATED this..... day of }
....., A.D. 19., }
at the..... of..... }
in the Province of Alberta. }

.....
Solicitor for the Attorney General.

SECOND SESSION
SEVENTH LEGISLATURE
22 GEORGE V
1932

B I L L

An Act to amend and consolidate
The Succession Duties Act.

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. LYMBURN

EDMONTON:
W. D. McLEAN, KING'S PRINTER
1932