

Bill No. 24 of 1934.

A BILL RESPECTING THE DUTIES UPON PROPERTY
PASSING AND UPON PERSONS TO WHOM
PROPERTY PASSES ON DEATH.

NOTE.

This Bill is a re-enactment of the substance of the provisions of *The Succession Duties Act, 1932*, in a revised form with modifications which are deemed necessary in view of the constitutional limitations on the taxing powers of the Province.

The principal provisions of the Bill are as undernoted.

By section 9 duty is payable on all property of a deceased person situate within the Province passing to any person for a beneficial interest.

By section 12, where personal property is situate without the Province and passes on the death of a person domiciled in the Province to a beneficiary domiciled or resident within the Province, the beneficiary is required to pay duty in respect of the beneficial interest in such personal property passing to him.

By section 15 provision is made for payment by the beneficiary of duty in respect of any money paid to him under a policy of life insurance or a policy of accident insurance upon the life of a deceased domiciled or resident within the Province at the date of death, in cases where duty is not otherwise payable in respect of the money.

Section 59 contains a declaration that no executor, administrator or trustee shall be personally liable for the payment of duty, and a prohibition against any dealing with any property in respect of which duty is payable unless provision is made to the satisfaction of the Minister for payment of the duty.

The remaining provisions are of a procedural or administrative nature.

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. 24 of 1934.

An Act respecting the Duties upon Property Passing and
Upon Persons to whom Property Passes on Death.

(Assented to _____, 1934.)

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 Duty Act,*
1934."

APPLICATION OF ACT.

2. This Act shall be retroactive and shall apply in respect of persons who have died since the first day of July, 1905, as well as in respect of persons who die after its commencement; and shall be deemed to be and to declare the law relating to the succession duty payable upon the death of any person so dying before its commencement, save as to any estate or interest upon which the duty heretofore payable has been fully paid and satisfied and as to any claim for duty which has been heretofore determined by the decision of a Court of competent jurisdiction which decision has not been appealed and in respect of which the time allowed for appeal therefrom has expired.

PRELIMINARY.

INTERPRETATION.

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

- (a) "Child" includes any child of the deceased, born in lawful wedlock or legitimized, and any person adopted by the deceased as his child, and any person to whom during his infancy the deceased stood in *loco parentis* for a period of not less than five years, and any lineal descendant of a child as above defined if born in lawful wedlock or legitimized;
- (b) "Court" means the Supreme Court of Alberta;
- (c) "Dutiable value," with reference to the property passing to a beneficiary or to the beneficial interest of any person means the value of the property or of the interest in the property of the deceased passing to that person after exemptions and allowances to the extent and in the manner authorized by this Act are deducted therefrom;

- (d) "Interest in expectancy" 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;
- (e) "Judge" means a judge of the Supreme Court of Alberta;
- (f) "Minister" means the member of the Executive Council for the time being charged with the administration of this Act;
- (g) "Net Value" means the aggregate value of the property of the deceased wherever situate and whether within or without the Province, passing on his death, after allowances to the extent and in the manner authorized by this Act are deducted therefrom;
- (h) "Passing" or "passing on death" means 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, and "passes" shall have a corresponding meaning;
- (i) "Property" includes property of every description and every estate or interest therein or income therefrom capable of being devised or bequeathed by will, or of passing on the death of the owner to his heirs or personal representatives.

4. The value of any mortgage or agreement for sale of lands shall be deemed to be the full amount of the indebtedness in respect of the principal and interest thereon outstanding as at the date of death of the owner, except that if within a period of two years from the date of death the person liable for payment of duty in respect thereof establishes to the satisfaction of the Minister that the personal covenant of the mortgagor or purchaser is valueless and that the estate of the deceased has suffered a *bona fide* loss as a result of foreclosure or cancellation proceedings or otherwise, the Minister may thereupon accept a valuation of that mortgage or agreement of sale based upon the value of the land affected thereby as of the date of death of the deceased, and may revise the claim for succession duty accordingly.

5. For all the purposes of this Act the following property shall be deemed to be property of the deceased and to be property passing on his death:

- (a) Property of the deceased which is voluntarily transferred in contemplation of his death, or to take effect in possession or enjoyment after his death, to any person in trust or otherwise, or whereby any person becomes beneficially entitled to the property.
- (b) Property taken as a *donatio mortis causa*, or under a disposition purporting to operate as an immediate

grant or gift *inter vivos* howsoever made, which has not been *bona fide* made three years before the death of the deceased.

- (c) Property taken under any grant or gift whenever made, of which *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.
- (d) Property including money in banks or other institutions held in the joint names of the deceased and one or more persons, except the part thereof which is shown to the satisfaction of the Minister to have been contributed by some person other than the deceased.
- (e) Property passing under any settlement or trust however created, not taking effect as a will, whereby an interest in the property determinable by reference to death, is reserved either expressly or by implication to the settler, or whereby the settler has reserved to himself the right by the exercise of any power to restore the property or any interest therein to himself or to reclaim or otherwise resettle the property or any part thereof.
- (f) Money received or receivable under a policy of accident or life insurance effected by the deceased 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 the benefit of an existing or future donee.
- (g) Any annuity or other interest 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.
- (h) Property of which a person was at the time of his death competent to dispose; and
 - (i) 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;
 - (ii) 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;
- (iii) 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.
 - (i) 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 that 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.
 - (j) Any estate or interest in property of the deceased to which the wife or husband of the deceased becomes entitled under the provisions of any statute on the death of the deceased.

ALLOWANCES.

6.—(1) In determining the net value of the property of the deceased, and, subject to the other provisions of this Act, in determining the dutiable value of the beneficial interest of any person therein, the value shall be taken as at the date of the death of the deceased, and allowances shall be made for—

- (a) reasonable funeral expenses;
 - (b) the expense of procuring probate or letters of administration, not including solicitor's fees; and
 - (c) the debts of and the encumbrances on the property of the deceased.
- (2) Any debt or encumbrance for which an allowance is made shall be deducted from the value of that part of the property on which it is charged (if any), and otherwise from that portion of the aggregate value of that part of the property available for the payment of the debts of the deceased.
- (3) In determining the net value or the dutiable value no allowance shall be made—
- (a) for any debt incurred by the deceased or any encumbrance created by a disposition made by him unless it was incurred or created *bona fide* for full consideration in money or money's worth wholly for the deceased's own use and benefit, and were to take effect out of his interest;
 - (b) for any debt in respect whereof there is a right to reimbursement from any other estate or person unless reimbursement cannot be obtained;
 - (c) more than once for the same debt or encumbrance charged upon different parts of the property;
 - (d) for the expenses of administration of the estate of the deceased or of any trust created by the deceased in his lifetime, save as otherwise provided by this Act;

- (e) for any debt incurred or encumbrance created by or on behalf of the deceased any of the proceeds of which were used for the benefit of the deceased in acquiring stocks, bonds or debentures of the Province issued under any statute which exempts them from duty.

EXEMPTIONS.

7. No duty shall be payable on or in respect of—

- (a) property passing where the net value of the property of the deceased does not exceed one thousand dollars;
- (b) property passing 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;
- (c) property transferred by grant or gift or devised or bequeathed for religious, charitable or educational purposes to be carried out within the Province, and not exceeding in value the sum of two thousand dollars for any one purpose;
- (d) property transferred by grant or gift, or devised or bequeathed to the University of Alberta for educational purposes;
- (e) insurance moneys, being the amount of any life insurance policy effected by a deceased person on his life, and expressly ear-marked for the purpose of paying duty imposed by this Act, except as to any excess of those moneys over the amount of the duty;
- (f) property passing to the University of Alberta under the provisions of The Ultimate Heir Act.

APPORTIONMENTS IN DETERMINING DUTIABLE VALUE.

8. In determining the dutiable value of any beneficial interest in the property of the deceased passing to any person, there shall be applied the following additional rules, namely:

- (a) Where the property situate within the Province forms part only of the estate of a deceased, the other part of which is situate without the Province, the allowances shall be deducted from the value of the property within the Province to the extent only of an amount which bears the same ratio to the value of the property within the Province as the value of that property bears to the value of the whole estate.
- (b) Where the personal property passing is situate without the Province and forms part only of the estate of a deceased, the other part of which is situate within the Province, each legacy payable out of the mass of the estate shall be apportioned between the respective parts of the estate in the same proportion as the allowances are to be deducted therefrom.

- (c) Where part of the property of a deceased consists of securities of the Province which by any statute of the Province are exempt from duty, the allowances which may be deducted pursuant to this Act shall be apportioned *pro rata* between that part of the property and the remainder of the property and the amount which may be deducted from the remainder of the property shall be its proportionate share only of the total allowances attributable thereto.
- (d) Where part of the property of the deceased consists of securities of the Province which by any statute of the Province are exempt from duty, then for the purposes of this Act every bequest or gift shall be apportioned *pro rata* between that part of the property which consists of such securities as aforesaid which are not specifically bequeathed by the will of the deceased or disposed of by gift by him in his lifetime and the remainder of the property.
- (e) Where the deceased was domiciled or resident without the Province at the time of his death, no allowance shall be made in determining the dutiable value of the property situate within the Province for debts or encumbrances to persons resident without the Province unless contracted to be paid within the Province or charged on property therein, except to the extent to which it is shown to the satisfaction of the Minister that the property of the deceased situate without the Province is insufficient for their payment.

PART I.

DUTY PAYABLE ON PROPERTY WITHIN THE PROVINCE.

9.—(1) All property of a deceased person situate within the Province passing to any person shall be subject to duty on the dutiable value thereof.

(2) The rate of duty shall be that prescribed in Table A in the schedule to this Act as ascertained according to the following method, namely: firstly, by ascertaining the class in the first column of the table within which the net value of the estate of the deceased falls; secondly, by ascertaining which of the remaining columns of the table is applicable having regard to the relationship or otherwise of the beneficiary to the deceased, and in case of relationship of any degree mentioned in the second column, having regard to whether or not the beneficiary is a resident of the Province; and thirdly, by taking the rate set out in the column so ascertained to be applicable opposite the ascertained class of the first column of the table within which the net value of the property of the deceased falls.

(3) The amount of duty payable shall be calculated at the rate so prescribed upon the dutiable value of the property passing to the beneficiary.

(4) Where the value of the property of the deceased wheresoever situate, both within and without the Province, passing to any person mentioned in the second or third column of Table A does not exceed two thousand dollars, no duty shall be payable in respect of the part thereof situate within the Province.

- 10.** Where the dutiable value of the property passing—
 (a) to any person mentioned in the second or third column of the table exceeds fifty thousand dollars; or
 (b) to any person mentioned in the fourth column of the table exceeds twenty-five thousand dollars—

in each case additional duty shall be payable thereon at the appropriate rate prescribed in Table B in the schedule to this Act.

11. The duty payable in respect of any property under this Part, together with interest thereon as provided in Part IV, shall be and constitute a lien and charge in favour of the Crown in the right of the Province on and against that property, having priority over all other claims of any person except claims secured by registered liens, charges or encumbrances thereon, registered and subsisting as at the date of death of the deceased, and binding the property from the death of the deceased until the duty payable in respect thereof has been paid in full; but the lien and charge shall not attach to or bind any property which is transferred to a *bona fide* purchaser for value without notice of the lien or charge.

PART II.

DUTY PAYABLE BY BENEFICIARIES IN RESPECT OF SUCCESSIONS.

12.—(1) Every person domiciled or resident within the Province to whom passes under the law of the Province on the death of a person domiciled therein at the time of his death, any beneficial interest in any personal property of the deceased situate without the Province shall pay duty on the dutiable value thereof.

(2) The rate of duty shall be that prescribed in Table A in the schedule to this Act as ascertained according to the following method, namely: firstly, by ascertaining the class in the first column of the table within which the net value of the estate of the deceased falls; secondly, by ascertaining which of the remaining columns of the table is applicable having regard to the relationship or otherwise of the beneficiary to the deceased, and in case of relationship of any degree mentioned in the second column, having regard to whether or not the beneficiary is a resident of the Province; and thirdly, by taking the rate set out in the column so ascertained to be applicable opposite the ascertained class of the first column of the table within which the net value of the property of the deceased falls.

(3) The amount of duty payable shall be calculated at the rate so fixed upon the dutiable value of the property passing to the beneficiary.

(4) Where the dutiable value of the property wheresoever situate, both within and without the Province, passing to any person mentioned in the second or third columns of the table does not exceed two thousand dollars, no duty shall be payable by that person.

13. Where the dutiable value of the property passing—

(a) to any person mentioned in the second or third column of the table exceeds fifty thousand dollars; or

(b) to any person mentioned in the fourth column of the table exceeds twenty-five thousand dollars—

in each case additional duty shall be payable thereon at the appropriate rate prescribed in Table B in the schedule to this Act.

14. In case the person liable for the payment of duty under this Part is also liable for the payment of duty in respect of property of the same deceased under Part I of this Act, the interest of that person in the property of the deceased situate within the Province shall be subject to the lien and charge as provided in Part I for the full amount of all duties for which that person is liable under this Act.

PART III.

DUTY PAYABLE IN RESPECT OF MONEYS RECEIVED UNDER INSURANCE POLICIES.

15.—(1) Where any person domiciled or resident within the Province receives within the Province as assignee or nominee any beneficial interest in any money payable under a policy of life insurance or a policy of accident insurance upon the life of a deceased who was domiciled or resident within the Province at the time of his death, and where the policy was wholly kept up by the deceased for the benefit of any existing or future donee then, if no duty is otherwise payable under the provisions of this Act in respect thereof that person shall be liable to pay duty on the dutiable value thereof.

(2) The rate of duty shall be that prescribed in Table A in the schedule to this Act as ascertained according to the following method, namely: firstly, by ascertaining the class in the first column of the table within which the net value of the estate of the deceased falls; secondly, by ascertaining which of the remaining columns of the table is applicable having regard to the relationship or otherwise of the beneficiary to the deceased, and in case of relationship of any degree mentioned in the second column, having regard to whether or not the beneficiary is a resident of the Prov-

ince; and thirdly, by taking the rate set out in the column so ascertained to be applicable opposite the ascertained class of the first column of the table within which the net value of the property of the deceased falls.

(3) The amount of duty payable shall be calculated at the rate so prescribed upon the insurance money payable to the beneficiary.

16. In case any policy of life insurance or any policy of accident insurance has been kept up partially by the deceased and partially by a person who is entitled as assignee or nominee to a beneficial interest in any money payable under the policy, that person shall be liable to pay duty in respect only of the amount by which the value of his beneficial interest therein exceeds an amount which bears the same ratio to the aggregate of all the moneys payable under the policy as the aggregate of the premiums paid by him bears to the aggregate of all the premiums paid in respect of the policy.

17. Where the insurance money payable, or the insurance money and the dutiable value of property passing—

- (a) to any person mentioned in the second or third column of Table A exceeds fifty thousand dollars; or
- (b) to any person mentioned in the fourth column of that table exceeds twenty-five thousand dollars—

additional duty shall be payable thereon in each case at the appropriate rate prescribed in Table B in the schedule to this Act.

PART IV.

GENERAL PROVISIONS.

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

19. All duties imposed by this Act shall be paid to the Minister for the raising of a revenue for Provincial purposes and shall be in addition to any probate or other fees prescribed from time to time by law.

20. Every person to whom property passes on death for any beneficial interest in possession or expectancy shall be liable for the duties imposed by this Act in respect of so much of the property as so passes to him.

21. Where a beneficial interest accrues or arises by reason of cesser of interest, the duties imposed by this Act in respect thereof shall be payable by the person in whose favour the beneficial interest so accrues or arises.

AFFIDAVITS OF VALUE AND RELATIONSHIP.

22.—(1) Every person to whom property of the deceased passes on death, and every trustee, guardian, committee or other person in whom any interest in or the management of property so passing for the benefit of any other person is at any time vested shall, within three months after the death of the deceased or within such further time as the Minister may allow, make and file with the Clerk of the District Court of the district in which the deceased had a fixed place of abode at the time of his death or in which the property or any part thereof is situate an affidavit in duplicate of value and relationship with inventories attached, in Form 1 in the schedule to this Act, showing—

- (a) a statement in detail of all the property of the deceased, including property without the Province and the value thereof as at the date of the death; and
- (b) a statement of the several persons to whom the same passes, their places of residence and the degrees of relationship (if any) in which they stand to the deceased.

(2) Before the granting or resealing of any probate or letters of administration or any other grant of letters by a Surrogate Court in the estate of a deceased person, the applicant therefor shall make and file the like affidavits as are required by subsection (1) of this section.

(3) Where an interest in expectancy falls into possession, the person to whom the property passes and the trustee, guardian, committee or other person in whom any interest in or the management of property so passing is vested, shall forthwith furnish to the Minister an account in detail verified by affidavit, and such other evidence as may be required, of the then value of the property of the deceased including the property to which the person accountable for the duty is entitled.

(4) Where there are two or more persons whose duty it is to make and file the affidavits so required, the Minister may accept them from any one of those persons, in which case the duty of any other of those persons to make and file affidavits pursuant to this section shall stand suspended unless the Minister by notice in writing requires him to make and file them.

(5) Every person who is required by this section to file any affidavit in respect of property or the beneficial interest in property of the deceased, and who in violation of the provisions of this section makes default in the filing of any affidavit, shall be liable on summary conviction to a fine not exceeding ten dollars for each day during which the default continues.

(6) At the time of the filing of the affidavit referred to in this section, the Clerk of the Court shall collect such fee for the examination of the affidavit by the Minister as may be fixed by the Lieutenant Governor in Council.

23. The Clerk of the Court shall forthwith on the filing with him of the affidavit in duplicate forward one of them to the Minister.

24. The Minister may at any time require from any person such information on oath or otherwise as in the Minister's opinion is necessary to enable him to determine the amount of duty payable in any case under this Act.

25.—(1) Any person making the affidavit in Form 1 in the schedule hereto who, without reasonable excuse, the proof of which shall lie on him, either fails to include in the inventories attached to the affidavit any property of the deceased, or any property passing which is within the scope of any of the provisions of this Act, or who makes any incorrect statement therein with respect to the value or mode of passing of any such property or with respect to the degree of relationship to the deceased or the place of residence of any beneficiary, shall be guilty of an offence and shall be liable in an action brought against him by the Minister to pay an amount equal to the amount of any duty which should have been paid and has not been paid, arising by reason of such failure or incorrect statement.

(2) Any person who makes an affidavit with intent to deceive or mislead the Minister as to the amount of duty payable on any property, or who 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 guilty of an offence and liable in an action brought against him by the Minister to pay an amount equal to the duty payable in respect of the property so undervalued or omitted.

DETERMINATION OF VALUES.

26. The Minister may whenever he thinks fit authorize by writing signed by him any person to inspect any property disclosed in the inventory, or any property which the Minister considers to have been improperly omitted therefrom, and to report to him the value thereof for the purposes of this Act, and every person having the custody or control of that property shall permit the person so authorized to inspect it at such reasonable times as he considers necessary.

27.—(1) Notwithstanding any previous determination by the Minister as to value, in case any question or dispute arises as to the value of any property included in any affidavit or inventory filed for the purposes of this Act, or as to whether any affidavit or inventory so filed discloses all the property which ought to be included therein, the Minister may in his discretion, appoint a commissioner or commissioners to determine the value of any property disclosed in the inventory, or of any property omitted therefrom, and to do such other matters or things as may be referred to him.

(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 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, including 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 or control of that person or of any corporation of which he is an officer.

(4) Where the Minister or any person interested desires to produce for use before the commissioner or commissioners the evidence of any person to be taken *de bene esse*, or to be taken out of the Province, the commissioner or commissioners may make an order for the examination of that person or for the issue of a commission therefor in the like circumstances and with the like effect as a similar order made by the Supreme Court 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 commissioner or commissioners shall set out their determination of the value in a report which 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 be entered as and 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 given by a Judge of the Supreme Court at the trial of an action.

(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 of Court for the time being in force in relation to proceedings in the Supreme Court of Alberta shall apply to any proceedings taken under this section in so far as they are not inconsistent with the provisions of this Act.

28.—(1) If the Minister and the other parties interested are unable to agree upon the value for the purposes of this Act 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 other parties interested or their solicitors.

(2) Any interested person dissatisfied with the valuation or assessment may appeal therefrom to a Judge within thirty days after the giving of notice of the filing of the assessment, and upon the appeal the 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 Judge as to the valuation of the property and the liability thereof to duty shall be final.

29. In case any doubt or dispute arises as to the property valuation to be placed upon any of the property of the deceased, or any beneficial interest therein, the Minister may enter into an agreement with any person liable for the payment of duty in respect thereof as to the valuation to be placed thereon, and the agreement when approved by order of the Lieutenant Governor in Council shall be valid and binding upon the Crown and upon every person who is a party thereto.

30. The value 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 be determined for the purposes of this Act—

- (a) by the application of such rule, standard and table of mortality and of value as may from time to time be prescribed by the Lieutenant Governor in Council; and
- (b) on a rate of interest of five per centum per annum.

31. For the purposes of this Act 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 or 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 corresponding to the income to which the interest extended.

PAYMENT OF DUTY.

32.—(1) Unless it is otherwise specifically provided every duty imposed by this Act shall be due and payable at the death of the deceased, and if the same or any part thereof is paid within six months thereafter, no interest shall be charged or collected upon the amount so paid, otherwise interest at the rate of six per centum per annum from the death of the deceased shall be charged and collected upon the amount remaining from time to time unpaid.

(2) The duty chargeable upon any legacy given by way of annuity or income, whether for life or otherwise, may be paid in four equal annual instalments, the first of which shall be paid on or before the falling due of the first year's annuity or income and each of the three others within the corresponding period in each of the next succeeding three years, and for non-payment when due, interest shall be collected from the date of the maturity of each instalment until paid.

(3) If before the expiration of the four years the annuity or income has ceased or been reduced by conditions provided by the will or settlement directing its payment the remainder of the duty where the annuity or income has wholly ceased or the duty on the portion which has ceased shall be deemed to be duty imposed upon and shall be payable out of the property on or out of which the annuity or income is charged or derived, or which has benefited by its cessation or reduction, and if the annuitant or tenant of income dies before the expiration of the four years, the remainder of the duty shall be deemed to be duty imposed upon and shall be payable out of the property on or out of which the annuity or income is charged or derived.

(4) The Lieutenant Governor in Council, upon proof to his satisfaction that payment of the duty in any case within the time limited by this section would be unduly onerous, may extend the time for the payment to such date and upon such terms as he considers proper.

(5) On payment of any duty before the time when liability for interest thereon arises, the Minister may allow to the person liable for payment of the duty interest at a rate not exceeding four per centum per annum upon the amount so paid from the time of payment to the time when liability for interest would otherwise have arisen.

33.—(1) 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 class of persons to whom or to any of whom at the expiration of that period the property passes or the income or interest becomes payable, that 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 on the expiration of six months after the death of the deceased.

(2) Where any property so passes that no person is beneficially entitled to the present enjoyment of the income therefrom or any part thereof for any terms of years or other period, whether certain or uncertain, the duty shall be payable on the present value of the income or part thereof for that term or period computed as prescribed in this Act, and shall be payable on the expiration of one year after the death of the deceased.

(3) The duty on property passing on death in respect of which any person is given such a general power to appoint as would, if he were *sui juris*, enable him to dispose of the property as he thinks fit, whether the power is exercisable by instrument *inter vivos*, or by will, or both, shall be paid in the same manner and at the same time as if the property itself had been given to the donee of the power.

34.—(1) Where the dutiable property includes any interest in expectancy, the duty on that interest may be paid within six months after the death of the deceased, and when so paid the duty shall be on the value of the interest ascertained as provided herein as at the death of the deceased.

(2) With the consent in writing of the Minister the duty may be paid after the said period of six months and before the interest comes into possession; but if the consent is given, the duty shall then be on a value not less in any event than the value of the interest in expectancy ascertained as provided herein as at the date when the duty is paid; and no deduction shall be made by reason of duty paid or payable on any prior estate, income or interest.

(3) For the purpose of any commutation under this section, the rate of interest shall be five per centum per annum.

(4) The duty on any interest in expectancy, if not sooner paid, shall be due when the interest comes into possession and shall be payable within three months thereafter in which case the duty shall be on the value of the interest in expectancy as at the date of coming into possession, and no deduction shall be made by reason of duty paid or payable on any prior estate, income or interest, and if the duty is not so paid, interest at the rate of six per centum per annum shall be charged and collected thereon from the date when the interest in expectancy came into possession.

(5) Notwithstanding that the duty is not payable under this section until the time when the right of possession or actual enjoyment accrues, any person having an interest in the property, or the person who has the custody or control of the property may, with the consent of the Minister, commute the duty which would or might but for the commutation become payable in respect of the interest in expectancy for a certain sum to be presently payable, and for determining that sum, the Minister shall cause a present value to be set upon the duty, regard being had to the contingencies affecting the liability to and the rate and amount of such duty and interest; and on the receipt of the sum so determined the Minister shall give a certificate of discharge from such duty.

(6) Where the duty on any interest in expectancy has been commuted and paid under the provisions of this section before the interest in expectancy falls into possession, the duty so paid shall be charged on the interest in expectancy, and shall be repaid with interest at the rate of four per

centum per annum to the person who has paid the same by the person entitled to the interest in expectancy at the time when that interest comes into possession.

35. Every partial payment made on account of any duty imposed by this Act shall be applied firstly in payment of the interest (if any) due in respect thereof, and then in reduction of the principal amount of the duty.

COMPOSITION OF DUTY.

36. Where it appears to the Minister that by reason of the number of deaths on which the same 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 the exact rate or amount of duty payable in respect of any property or any interest therein, or to ascertain the same without undue expense in proportion to the value of the property or interest or the probable amount of duty in question, the Minister, on the application of any person liable or accountable for any duty thereon, and upon his furnishing all the information in his possession respecting the property and the several interests therein and the other circumstances of the case, may, by way of composition for all or any duty payable in respect of the property or any interest therein, agree to accept as the duty payable in respect of the property or interest such sum as having regard to the circumstances appears proper, and may accept payment of the sum so agreed on in full discharge of all claims for duty in respect of the property or interest and give a certificate of discharge accordingly.

CERTIFICATE OF DISCHARGE.

37.—(1) When the duty or any part thereof has been paid or secured to the satisfaction of the Minister, he shall, if required by the person accounting for the duty, give a certificate to that effect which shall discharge from any further claim for such duty the property mentioned in the certificate:

Provided that the Minister shall not be bound to grant such certificate until the expiration of one year from the death of the deceased.

(2) Such certificate shall not discharge any person or property from the duty in case of fraud or failure to disclose material facts, and shall not affect the rate of duty payable in respect of any property afterwards shown to have passed on the death, and the duty in respect of such property shall be at such rate as would be payable if the value thereof were added to the value of the property in respect of which duty has been already accounted for:

Provided that a certificate purporting to be a discharge of the whole duty payable in respect of any property in-

cluded in the certificate shall exonerate from duty property in the hands of a *bona fide* purchaser for valuable consideration without notice.

SECURITY FOR DUTY.

38.—(1) Notwithstanding any of the provisions of this Act, the Minister may accept from any person tendering the same any security satisfactory to the Minister for securing the payment of the duties imposed by this Act in any case, or of any part of those duties.

(2) Any person liable as surety or guarantor under any security so accepted by the Minister who pays the duty to the Minister pursuant to the security shall be subrogated to all rights, liens, powers and privileges in respect of the duty so paid to which the Minister or the Crown was entitled by virtue of this Act prior to the payment and may enforce the same by action in his own name.

39. Notwithstanding the fact that security by way of bond or otherwise has been given to secure the due payment of succession duties pursuant to The Succession Duties Act, being chapter 28 of the Revised Statutes of Alberta, 1922, The Succession Duties Act, 1932, being chapter 16 of the Statutes of Alberta, 1932, or this Act, the lien given under the provisions of the aforesaid Acts shall remain in full force and effect until all succession duties and interest levied in respect of the property covered by the lien have been paid, but the lien shall not attach to any property which has been transferred to a *bona fide* purchaser for value without notice of the lien.

RECIPROCAL ARRANGEMENTS.

40.—(1) In the case of property situate without the Province in respect of any beneficial interest in which any person is liable for the payment of duty imposed by this Act, if there has been paid in respect of that property any estate, succession or legacy duty or tax elsewhere than in the Province, an allowance shall be made pursuant to this section; and the person liable for the payment of the duty so imposed by this Act shall be liable only for the payment of the amount (if any) by which the duty so imposed exceeds the duty or tax so paid elsewhere.

(2) The allowance shall be made only—

- (a) as to any province, British Dominion or possession, territory, state or country where an allowance is made for the succession duty paid under this Act on property situate within the Province passing on the death of a person domiciled without the Province; and
- (b) if the Lieutenant Governor in Council by order in council has extended the provisions of subsection (1) to apply to that province, British Dominion or possession, territory, state or country.

(3) The Lieutenant Governor in Council may revoke any such order where it appears that the law of the province, British Dominion or possession, territory, state or country referred to in the order 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.

(5) The tax imposed by this Act in respect of personal property (except tangible personal property having an actual *situs* in the Province) shall not be payable—

(a) if the deceased was, at the time of his death, resident in a country which did not impose a transfer tax, death tax or succession duty of any character in respect of personal property of residents of the Province (except tangible personal property having an actual *situs* in that country); or

(b) if the laws of that country contained at that time a reciprocal provision under which non-residents were exempted from transfer taxes, succession duties or death taxes of every character in respect of personal property (except tangible personal property having an actual *situs* therein), on condition that the country of residence of such non-residents allowed a similar exemption to residents of that country.

(6) For the purpose of this section—

(a) the word “country” shall include the United Kingdom, a British Dominion, colony or possession and a foreign country or a political division or possession of a foreign country;

(b) any tax imposed under the United States Revenue Act shall not be considered a transfer tax, death tax or succession duty in respect of personal property of residents of the Province;

(c) “intangible personal property” shall mean incorporeal property, including money, deposits in banks, mortgages, debts, receivables, shares of stock, bonds, notes, credits, evidences of any interest in property and evidences of debt;

(d) all other personal property shall be considered tangible personal property.

(7) Subsections (5) and (6) of this section shall come into force, with respect to any country, upon a date to be fixed by Proclamation of the Lieutenant Governor in Council.

PROCEEDINGS TO DETERMINE DUTY.

41. The Minister shall determine the amount of duty payable under this Act, the property subject thereto and the person liable therefor.

42.—(1) After the receipt by him of the affidavit of value and relationship filed under this Act in any case, the Minister may from time to time send to any person liable for the payment of duty in respect of any property set out in the affidavit, by registered mail addressed to his last known address, a notice of assessment showing the value of the property and the amount of duty payable in respect of the property or any specified part or parts thereof or any beneficial interest therein as determined by the Minister.

(2) Unless within a period of sixty days from the date of mailing the notice of assessment the person to whom the same is sent delivers or causes to be delivered to the Minister a notice in writing disputing the determined value of the property as set out in the notice of assessment, either as to all or any specified part of the property mentioned therein, the determined value as set out in the notice of assessment or of so much thereof as is not specified as being in question shall be final, binding and conclusive upon the person to whom the notice of assessment is sent and there shall be no appeal therefrom.

(3) The Minister may at any time before the duties assessed by him upon any property have been fully paid and satisfied and from time to time by notice in writing addressed to the person liable for the payment of the duty, withdraw any notice of assessment previously given in any case where it appears to him that the assessment is incorrect, whether or not a notice of dispute has been given in respect of it or not, and thereupon the notice of assessment shall cease to have any effect.

43.—(1) Any duty or interest payable under this Act shall be recoverable by action with costs of suit as a debt due to His Majesty from the person liable therefor.

(2) An action may be brought or a summary application made to the Court to determine any question as to the liability of any person or property for the payment of duty under this Act, although the time for the payment of the duty has not arrived subject to the discretion of the Court as to costs.

(3) Except in cases where the property liable for duty and the amount of such duty have been previously determined, a judge shall have jurisdiction in an action or on summary application to determine what property is liable to duty under this Act and the amount of such duty and the time or times when same is payable and the persons liable for the payment thereof, and may himself or through a referee exercise any of the powers conferred upon any officer or person under this Act.

(4) A judge shall have jurisdiction in an action or on a summary application brought to enforce a lien existing or filed under this Act to order a sale of the property against which the lien is claimed and to make such other order or give such directions as may be necessary to enable the Minister to effectually enforce the lien.

(5) 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.

44. 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 in an action or on summary application 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.

45. Where any property 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, the duty shall be a lien upon the property out of which the said annuity or other interest is payable, and the Court 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.

46. 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.

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

48.—(1) When any sale by public auction of the property of a deceased person is held by or by the authority of an executor, administrator or trustee, as the case may be, he 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 by or by the authority of an executor, administrator or trustee, as the case may be, he shall forward to the Minister whenever requested by him so to do within ten days after the request, 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 subsections (1) and (2) of this section shall be liable upon summary conviction to a penalty of not more than five hundred dollars.

49. At least fourteen 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.

50. 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.

51.—(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.

52. Executors, administrators and trustees shall have power, with the consent of the Minister, to sell, pledge, mortgage, lease or otherwise dispose of the whole or so much of the share of any beneficiary in order to enable the payment of the proper succession duty thereon.

53.—(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.

54.—(1) Whenever it is claimed that any liability for the payment of any duty, either presently or in the future, has arisen in respect of any lands or any money secured by any mortgage or encumbrance upon land, 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 encumbrance is registered a notice of lien in Form 2 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 memorandum upon the certificate of title of the land or upon that of the land mortgaged or encumbered, as the case may be, that the land or mortgage or encumbrance is subject to a lien in favour of the Minister to secure the payment of any duty, whether then payable or to become payable on the happening of any event.

55.—(1) So long as the notice remains in force the Registrar shall not register any instrument purporting to affect the land, mortgage or encumbrance in respect of which the notice is filed unless such instrument is expressed to be subject to the lien of the Minister for 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.

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

57. The rights given by sections 54 to 56, 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.

58. 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.

PROHIBITIONS AND PENALTIES.

59.—(1) No executor, trustee or administrator shall be personally liable for the duties imposed under this Act.

(2) No executor, trustee or administrator shall transfer, assign, deliver, part with, or pay over to any person any property in respect of which any duty is payable under this Act unless provision has been made to the satisfaction of the Minister for payment of the duty.

(3) Every executor, administrator or trustee who transfers, assigns, delivers, parts with or pays over any property in contravention of this section shall be liable to a penalty recoverable in an action in the Supreme Court by the Minister equal to twice the amount of the duty payable in respect of such property.

60.—(1) Unless the consent thereto in writing of the Minister or his representative is obtained, no person shall—

- (a) deliver, transfer or assign or permit any delivery, transfer or assignment of any property whatsoever, belonging to a deceased person which may be liable to duty in the Province, including any deposit, bond, debenture stock, stock or share with, in, issued by or payable by any bank, trust company, insurance company or other corporation and standing in the name of a deceased person (whether such deceased person died domiciled in the Province or elsewhere) or held in trust for him or in the name of a deceased person and any other person; or
- (b) permit the opening of any safety deposit box in the Province or the removal thereof from the Province when such safety deposit box contains any negotiable instrument, certificates representing indebtedness under bond or otherwise, or representing any holdings of stock, muniment of title, insurance policy or any other property belonging to a deceased person, or permit the withdrawal from a safety deposit box in the Province of anything mentioned in this clause.
- (c) deliver up or part with the possession of any property belonging to a deceased person which is at the time of the death of that person held by him for safe keeping.

(2) Notice in writing of the intention to open up any such safety deposit box or to withdraw anything therefrom or to deliver up or part with the possession of any property held for safe keeping as aforesaid shall be served on the Minister or his representative at least ten days, or other period to which the Minister may agree, before such opening withdrawal delivery or parting with possession is to take place, and the Minister may attend at the time and place aforesaid and there give a consent in writing thereto, and he may examine the contents thereof, or the Minister may give such consent without so attending and examining as herein provided.

(3) Any person failing to comply with the provisions of this section shall incur a penalty not exceeding the amount of the duty payable to the Province in respect of any property dealt with in contravention of this section and unless the Minister is satisfied that the contravention was not wilful and occurred through ignorance of the death shall, in addition, incur a penalty not exceeding one thousand dollars recoverable in an action in the Supreme Court by the Minister.

61.—(1) Where insurance moneys payable under policies of accident or life insurance are locally situate within the Province, or where insurance moneys are payable to a beneficiary resident or domiciled in the Province under a policy of life or accident insurance upon the life of a deceased who was domiciled or resident in the Province at the time of the death, every insurance company carrying on business in the Province before paying the money payable under a policy of life or accident insurance shall forthwith upon any claim being made in respect thereof by or on behalf of a person as beneficiary give notice to the Minister of that claim, and before making any payment thereunder shall comply with such conditions as the Minister in his discretion may prescribe in regard to the payment out of the money payable under the policy of any duty payable in respect thereof.

(2) Any person failing to comply with any of the provisions of this section shall incur a penalty not exceeding the amount of the duty payable to the Province in respect of any property dealt with in contravention of this section and unless the Minister is satisfied that the contravention was not wilful, shall, in addition, incur a penalty of one thousand dollars, recoverable in an action in the Supreme Court by the Minister.

RULES, REGULATIONS, ETC.

62.—(1) The Lieutenant Governor in Council may—

- (a) appoint such officers, clerks and servants as may be deemed necessary for the administration of this Act and define their duties and provide that all or any of the powers and functions exercisable by the Minister may be exercised, subject to the control of the Minister, by any officer so appointed;
- (b) make such rules and regulations not inconsistent with this Act as may be deemed proper and convenient for the due administration of this Act; and
- (c) alter, vary or amend any form set out in the schedule to this Act and repeal any such form and substitute other forms therefor.

(2) Every rule and regulation, and every Order in Council altering, amending, varying or making substitution for any form shall be published in *The Alberta Gazette* and shall be laid before the Legislature at the next session thereof commencing after the date of publication, and shall become effective either upon the date of publication or upon any later date specified by the Lieutenant Governor in Council; and shall remain in force until the end of the next session of the Legislature unless sooner repealed, and thereafter shall have the same force and effect as if expressly enacted by this Act.

63. *The Succession Duties Act, 1932*, being chapter 16 of the Statutes of Alberta, 1932, is hereby repealed.

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

Rate of Duty Payable in respect of any Property having regard to the Net Value of all the Property of the Deceased
and the Relationship or Otherwise of the Beneficiary to the Deceased.
(Sections 9, 12 and 15.)

The first column	The second column	The third column	The fourth column	The fifth column
Net value of all the property of the deceased.	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 or a 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.
Exceeds \$1,000 and does not exceed \$2,000.....	nil	nil	1	2
Exceeds \$2,000 and does not exceed \$3,000.....	nil	nil	2	4
Exceeds \$3,000 and does not exceed \$4,000.....	nil	nil	3	6
Exceeds \$4,000 and does not exceed \$5,000.....	nil	nil	4	8
Exceeds \$5,000 and does not exceed \$10,000.....	nil	$\frac{1}{2}$	5	10
Exceeds \$10,000 and does not exceed \$15,000.....	nil	1	$5\frac{1}{2}$	11
Exceeds \$15,000 and does not exceed \$20,000.....	$1\frac{1}{2}\%$ plus 10/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$15,000.	$1\frac{1}{2}\%$ 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.
Exceeds \$20,000 and does not exceed \$25,000.....	$1\frac{1}{2}\%$ 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.
Exceeds \$25,000 and does not exceed \$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.
Exceeds \$50,000 and does not exceed \$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.

The first column	The second column	The third column	The fourth column	The fifth column
Net value of all the property of the deceased.	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 or a 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.
Exceeds \$75,000 and does not exceed \$100,000.....	{ 4% plus 4/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$75,000.	{ 5% plus 4/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$75,000.	{ 10% plus 4/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$75,000.	{ 16% plus 4/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$75,000.
Exceeds \$100,000 and does not exceed \$150,000.....	{ 5% plus 2/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$100,000.	{ 6% plus 2/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$100,000.	{ 11% plus 2/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$100,000.	{ 17% plus 4/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$100,000.
Exceeds \$150,000 and does not exceed \$200,000.....	{ 6% plus 2/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$150,000.	{ 7% plus 2/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$150,000.	{ 12% plus 2/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$150,000.	{ 19% plus 4/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$150,000.
Exceeds \$200,000 and does not exceed \$300,000.....	{ 7% plus 1/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$200,000.	{ 8% plus 1/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$200,000.	{ 13% plus 1/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$200,000.	{ 21% plus 2/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$200,000.
Exceeds \$300,000 and does not exceed \$500,000.....	{ 8% plus 5/1000 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$300,000.	{ 9% plus 5/1000 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$300,000.	{ 14% plus 5/1000 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$300,000.	{ 23% plus 1/100 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$300,000.
Exceeds \$500,000 and does not exceed \$750,000.....	{ 9% plus 4/1000 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$500,000.	{ 10% plus 4/1000 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$500,000.	{ 15% plus 4/1000 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$500,000.	{ 25% plus 8/1000 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$500,000.
Exceeds \$750,000 and does not exceed \$1,000,000.....	{ 10% plus 4/1000 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$750,000.	{ 11% plus 4/1000 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$750,000.	{ 16% plus 4/1000 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$750,000.	{ 27% plus 12/1000 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$750,000.
Exceeds \$1,000,000 and does not exceed \$1,500,000.....	{ 11% plus 2/1000 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$1,000,000.	{ 12% plus 2/1000 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$1,000,000.	{ 17% plus 2/1000 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$1,000,000.	{ 30% plus 6/1000 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$1,000,000.
Exceeds \$1,500,000 and does not exceed \$2,000,000.....	{ 12% plus 2/1000 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$1,500,000.	{ 13% plus 2/1000 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$1,500,000.	{ 18% plus 2/1000 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$1,500,000.	{ 33% plus 6/1000 of 1% for each full \$1,000 by which net value of property of deceased exceeds \$1,500,000.
Exceeds \$2,000,000.....	13	14	19	36

TABLE B.

Rates of Additional Duty where the Property Passing to any Beneficiary Exceeds \$25,000 (Secs. 10, 13 and 17).

The first column	The second column	The third column
Where the Value of the Property so Passing—	Beneficiaries Men- tioned in Col. 2 or 3 of Table A.	Beneficiaries Men- tioned in Col. 4 of Table A.
Exceeds \$25,000 and does not exceed \$50,000.....	Nil	1
Exceeds \$50,000 and does not exceed \$75,000.....	1	1½
Exceeds \$75,000 and does not exceed \$100,000.....	1½	2
Exceeds \$100,000 and does not exceed \$150,000.....	2	2½
Exceeds \$150,000 and does not exceed \$200,000.....	2½	3
Exceeds \$200,000 and does not exceed \$300,000.....	3	3½
Exceeds \$300,000 and does not exceed \$400,000.....	3½	4
Exceeds \$400,000 and does not exceed \$500,000.....	4	4½
Exceeds \$500,000 and does not exceed \$600,000.....	4½	5
Exceeds \$600,000 and does not exceed \$750,000.....	5	5½
Exceeds \$750,000 and does not exceed \$1,000,000.....	5½	6
Exceeds \$1,000,000.....	6	6½

SCHEDULE

Form 1

AFFIDAVIT OF VALUE AND RELATIONSHIP
(Section 22)

SUCCESSION DUTY ACT, 1934

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 (state whether applicant for Probate or Letters
of Administration or a Beneficiary) of 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 value thereof respectively.

3. THAT.....have according to the best of ... knowledge, information and belief, set forth in the inventory herewith exhibited, and marked "A," a full, true, and particular account of all the property of the said....., within the meaning of *The Succession Duty Act, 1934*, or of which the said.....was possessed, or to which h... was entitled at the time of h... death, together with the fair 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 appointment. 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 ofknowledge, 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 payment 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 ofknowledge, 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 afterdeath, 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 three 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 cessor 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 } *in and for the Province of*
A Justice of the Peace } *Alberta.*
A Notary Public }

INVENTORY "A"

In the District Court of the District of

(SUCCESSION DUTY ACT, 1934)

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 OR AGREEMENT
FOR SALE

Name of Mortgagor or Purchaser and Description of Property Mortgaged or Sold.	Where Mortgage or Agreement found at Date of Death.	Principal		Interest		Total

CASH

Where Situate	Principal	Interest	Total

LIFE INSURANCE

Name of Company	To Whom Payable	Head Office	Where Policy Taken Out		Whether Policy Under Seal, if so Where Found at Death	Face Value of Policy

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

[illegible]

OTHER PROPERTY	Where Situate	Principal	Interest	Total
Household Goods and Furniture....				
Farming Implements.....				
Stock in Trade, including Good				
Will of Business.....				
Horses				
Horned 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 } *in and for the Province of*
A Justice of the Peace } *Alberta.*
A Notary Public

INVENTORY "B"

In the District Court of the District of

(SUCCESSION DUTY ACT, 1934)

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

Name of Beneficiary	Age	Relationship	Domicile	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
A Notary Public } *in and for the Province of*
Alberta.

FORM 2.

(Section 54)

CANADA
PROVINCE OF ALBERTA } Succession Duty Act, 1934.

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 Duty Act, 1934*, 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.

No. 24.

FOURTH SESSION
SEVENTH LEGISLATURE
24 GEORGE V
1934

BILL

An Act respecting the Duties upon
Property Passing and Upon Per-
sons to whom Property Passes on
Death.

Received and read the

First time

Second time.....

Third time.....

HON. MR. LYMBURN.

EDMONTON:
W. D. McLEAN, KING'S PRINTER
1934