

bonus factories. This was needed by reason of the frequency of cases in which bonused manufacturers had, after a few years, removed to other localities, leaving the taxpayer to suffer for his ill-judged assistance. The endless amendments to these statutes rendered a consolidation absolutely necessary, and the rural member will now have a piece of whole cloth instead of a patchwork to form a basis for his tinkering next session. If the Government could see its way to a quinquennial revision of all the statutes, we think the time and money would be well spent. It is rapidly becoming a matter of importance too, that when a section is amended it should be reprinted *in toto*; for where, as in some cases, it has been amended four or five times since it appeared in the Revised Statutes, it is a matter of considerable difficulty to know just what the law is.

Among the Acts not printed in the supplement to the *Ontario Gazette*, as "not being of immediate public interest," is that respecting voters' lists in unorganized territories, where the stipendiary magistrate may compile a voters' list in places where there is no assessment roll. The magistrate's ruling may be appealed against to the county or district judge.

C. 4 enables the Hon. Nicholas Awrey, M.L.A., to be a commissioner to represent this Province next year at the World's Fair in Chicago without vacating his seat. The well-circulated petition to close the sheriffs' and registrars' offices in this city and county at one o'clock on Saturday afternoon has borne fruit in chapters 5 and 22, and conveyancers are hereby requested to take a half-holiday that day.

C. 6 provides for the payment of a succession duty. We presume that, the Ontario timber limits becoming exhausted, the Government has to look out other ways of increasing the revenue. The Act, which is taken in part from the English and in part from similar Acts in the United States, commences with a modest recital of the good deeds of the Province in aiding charitable institutions, and states the expediency of defraying part of the amounts expended on charities by a succession duty.

We have no doubt but that this Act is simply the thin end of the wedge, and that before long a very large portion of the revenue of the Province will be derived from such a duty, although at present the Act is qualified by many exceptions. The Act does not apply to estates not exceeding in value \$10,000, property left to religious, charitable, or educational purposes, or given to the deceased's father, mother, husband, wife, child, grandchild, daughter-in-law or son-in-law. When the aggregate value exceeds \$100,000, and the property passes to the relations above named, the duty is two and one half per cent., and, when \$200,000, five per cent. When the value exceeds \$10,000 and passes to relations other than those named or to strangers, it is subject to a duty of five or ten per cent., according to the degree of relationship. Where the property passes to any one person and the value is under \$200, it is exempt.

If we must be taxed, perhaps there is no better way of doing it than by means of a succession duty; for experience teaches that people who inherit money are not inclined to object to the payment of a duty on moneys they obtained so easily. It is to be hoped that the Government will apply the funds derived