prised if within a few years our receipts by way of succession duties will balance our grants to hospitals and charities. Our Act, it will be borne in mind, exempts all estates which do not exceed $10,000. Near relatives, such as father, mother, children, husband, wife, etc., pay no duties whatever except when the estate exceeds $100,000 All property given or bequeathed for religious, charitable or educational purposes is also exempt. Similar laws in other countries—England, New York State, Pennsylvania and Maryland, for example—apply to and affect thousands of estates which, under our law, are altogether exempt. Since the passage of our Act, every Province in the Dominion has passed a law similar to it. The States of Ohio, Maine and California passed similar laws in 1893. California takes 5 per cent. of the value of all estates over $500 in value, and devotes the proceeds to its school fund. In Minnesota a constitutional amendment, authorizing the taxation of inheritances, is to be submitted to the people next year. We exempt 981 estates out of every 1,000, judging from the results in 1893, and the scale of duties which we in each case exact is very moderate. Our receipts in 1893, amounting to, as I have said, $45,507, were paid by 27 estates, ten of which were the estates of persons resident in the County of York. Two estates, one in Ottawa and one in Toronto, taken together, paid duty to the amount of $29,227, which is more than one-half of our total receipts for the year. These two were estates of unmarried men, whose property passed to collateral and not near relations. In only one estate out of these 27 was any duty paid by the very near relatives of the deceased, such as wife or children, and this was an estate in Toronto valued over the $100,000 limit. The Surrogate Court clerks in the Province have sent me full returns for 1893 of the estates for which probates or letters of administration were issued. Altogether they report 4,574 estates, and of all these only 88, or one out of every 52, were liable to pay succession duty. Twenty of these 88 belong to the County of York, and 61 of them are still unsettled and outstanding and have not as yet paid the duties. In 15 counties in the Province not a single estate in 1893 came within the provisions of the Act. In the State of New York it is estimated that one estate out of every 35 is liable to duty. In this Province one out of every 52 pays duty. The State of New York for the year ending September 30, 1893, received as revenue under its Inheritance Act $3,071,687 ; the State of Pennsylvania for the year ending November 30, 1893, $1,124,466 ; and the State of Maryland for the last fiscal year $70,693.

FROM BUDGET SPEECH OF 1895.

Succession Duties.

We have largely exceeded our estimates of receipts by way of succession duties. The estimate for the year was $70,000; the annual receipts was $150,754. It has been said over and over again that the