

there any good reason why the rates should not be the same in each province? An estate of so much to be taxed so much for near relatives, so much for other relatives or outsiders as the case may be.

The rates are computed upon the size of the estate and the relation which the successor or successors bore to the deceased. There are three distinct divisions in this connection—the direct line, the collateral line and strangers. The direct line includes grandfather, grandmother, father, mother, husband, wife, child, son-in-law or daughter-in-law. The collateral line includes brother, sister or any other lineal descendant or ancestor of the deceased. "Strangers" means merely any other person or beneficiary than the relatives.

In regard to exemptions from succession duty the divergence between provinces is not so great, altho in this also there ought to be more uniformity.

Your Questions Answered

STERILITY IN COWS

Q.—I have two cows I cannot get in calf, one is four years and the other one is eight years. They are in good, healthy condition and have been served to different males. They are of a beef type.—ANDREW SWELIN, Hughenden, Alta.

Ans.—Both of these cows are affected with sterility, a condition which is quite common among cows, and is frequently the result of a cystic condition of the ovaries. Some of these conditions can be remedied and the cows may again become fertile, by manipulating the ovaries with the hand so as to rupture the cysts. The operation, however, is one which requires a certain amount of skill to locate the ovaries, so that it is difficult for anyone to accomplish, unless skilled in the anatomy of the generative

Table Showing Certain Exemptions from Succession Duty

Province	Any Estates not Exceeding Total of	Property Willed Direct Family not Exceeding Total of	Property Left to One Person not Exceeding
Prince Edward Island	\$3,000	\$10,000	
New Brunswick	5,000	50,000	\$200
Nova Scotia	5,000	25,000	500
Quebec		15,000	
Ontario	5,000	25,000	300
Manitoba	4,000	25,000	2,000 (family)*
Saskatchewan	5,000	25,000	5,000 (family)*
Alberta	5,000	25,000	200 (others)
British Columbia	5,000	25,000	2,000 (family)*

Besides the above there are other cases where exemption is allowed by one province or another. Property bequeathed for religious purposes is not taxed with succession duty, nor for charitable or educational purposes. In Nova Scotia insurance money up to \$5,000 is exempt, also property subject to estate duty in Great Britain. In Ontario bonds and debentures, under certain conditions, are exempt.

Why Not Get Together?

Large estates are on the increase in Canada. If an estate of a million dollars is to be taxed 20 per cent. in Ontario and an estate of two million is taxed 16 per cent. in Alberta, what is to be the tax on an estate of ten millions?

There should be a uniformity of understanding between all the provinces. Succession duty is not affected by climate, by geological formations or geographical situation. Uniformity would red ce legal costs. No objection can be taken to proper taxation for revenue, but it is not equitable that too many lawyers should dock the estate, particularly if it is a small estate.

The present situation would appear to afford the finance minister a justifiable opportunity to take the initiative. The revenues of the respective provinces would not suffer; in fact, they might be improved. He would find out also how an additional federal tax might be imposed. To unify and simplify with the idea of equity and economy to all concerned should provide sufficient motive for action.

Any reader who wishes to study succession duty regulations in detail, as they exist today in the several provinces, can get a free copy of the act in each province by addressing the provincial treasurer at the capital city in each case.

Table Showing Provincial Revenues from Succession Duty.

Province	1914	1915	1916
Prince Edward Island		\$ 6,258	\$ 10,972
New Brunswick		155,192	77,952
Nova Scotia		106,000	161,000
Quebec		1,660,853	1,375,804
Ontario			
Manitoba		418,000	304,495
Saskatchewan		44,380	43,276
Alberta		110,414	152,023
British Columbia	\$249,275	162,278	

*Where the word "family" means restriction is made to certain and not direct descendants.
Note—Quebec would collect considerable revenue from the estate of the late Lord Strathcona.

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