

*Succession Duty Act*

Mr. HANSON (York-Sunbury): "Surrogate court" includes all courts administering estates.

Mr. HAZEN: The hon. member for Vancouver South (Mr. Green) informs me that they do not have surrogate courts in British Columbia. Why is a distinction made between funeral expenses, surrogate or probate court fees and solicitor's charges? The hon. member for St. Paul's (Mr. Ross) brought this point out a few minutes ago. Funeral expenses are a debt due, not by the deceased but by his estate. Court fees are a debt due, not by the deceased but by his estate. The solicitor's charges are a debt due, not by the deceased but by his estate. The solicitor's charges are absolutely necessary and they must be paid. I cannot understand why they are not allowed when funeral expenses and court fees are. Some arbitrary distinction must have been made. These fees do not amount to a great deal and I think they should be allowed.

Mr. ILSLEY: The provinces do not allow them. From the administrative angle, a solicitor's bill is not usually sent in until after the succession duties have been paid. Therefore the amount payable could not be determined accurately.

Mr. HAZEN: I think the minister is referring to the solicitor's fee for preparing the succession forms and so forth, but I am referring to the solicitor's fee for taking out probate or administration papers.

Mr. ILSLEY: In my province a solicitor is not necessary in most small estates.

Mr. MACDONALD (Halifax): In more than small estates.

Mr. ILSLEY: In the case of most small estates in my county there is no solicitor. The administrator goes into the probate court and probates the will or takes out administration. Then there is nothing fixed about the solicitor's fee; it might be large or it might be small; it is capable of great expansion.

Mr. CASSELMAN: It is fixed by the tariff.

Mr. MACDONALD (Halifax): Generally a trust company takes out probate or administration itself.

Mr. ILSLEY: I might make some change with respect to the surrogate court to meet that point, so the section can stand.

Section stands.

Progress reported.

## INCOME WAR TAX ACT

Hon. J. L. ILSLEY (Minister of Finance) moved for leave to introduce Bill No. 87, to amend the Income War Tax Act.

Motion agreed to and bill read the first time.

## SPECIAL WAR REVENUE ACT

Hon. J. L. ILSLEY (Minister of Finance) moved for leave to introduce Bill No. 88, to amend the Special War Revenue Act.

Motion agreed to and bill read the first time.

On motion of Mr. Mackenzie (Vancouver Centre) the house adjourned at 10.55 p.m.