

the last five years \$129,338. Our Act was in force during the last six months of 1892, and for that period I can give honorable members some information which will enable them to estimate approximately our probable receipts. I have had returns sent to me from the Surrogate Registrars of the Province which I have had tabulated. From these returns it appears that during the last half of 1892 there were issued in the entire Province 1,327 probates and 729 letters of administration. Of all these, representing as they do 2,056 estates, only 25, or one estate out of every 82, came within the provisions of our Act. Of these 25 so liable, 6 belonged to the city of Toronto, 2 to the county of York, 2 to the county of Wellington, 2 to Perth, 2 to Lambton and 1 to each of 12 other counties. We have eleven cities in the Province, and in six of these no single estate came within our Act up to the end of 1892. Of 28 of our counties the same remark may be made. The total amount of duties accruing from the 25 estates referred to, representing our revenue for the period of six months, is somewhat over \$50,000. Nearly one-half of this sum will be paid by a single estate, the owner of which left neither wife nor child. In the case of eleven estates out of twenty-five, from which duty is payable, there was neither wife nor child to inherit. When we have had a few years' experience of the Succession Duties Act, we will all, I venture to say, agree in confirming the general verdict of other countries concerning it, and say that it works fairly, that it has no vexatious characteristics, that it is a just expedient of finance, and that it is as little burdensome as any substitute which could be devised.

FROM BUDGET SPEECH OF 1894.

SUCCESSION DUTIES.

OUR receipts under the Succession Duties Act during last year exceeded our expectations. It will be remembered that the Act came into force July 1, 1892, and that the duties accruing under it became due and payable at the death of the deceased, or within eighteen months thereafter. A period of eighteen months having elapsed since the Act came into force, we may now expect regular and continuous receipts. I ventured to remark last year that it would be found that our experience would resemble that of other countries in regard to succession duties, that our Act would work fairly, that it would not be vexatious, that it would prove as little burdensome as any substitute that could be devised. An experience of nearly two years fully confirms this belief. I would remind honorable members that our receipts under this Act are, by the express terms of the Act itself, allocated to the support of our hospitals and asylums. In 1893 we spent by way of grants to hospitals and charities \$164,896. We need not be sur-

prised
will b
borne
relati
duties
given
also e
State,
thous
Since
passed
passed
of all
fund.
taxati
We ex
1893,
moder
were
reside
in To
which
two w
and ne
duty p
childr
limit.
return
tration
these
duty.
them a
duties.
came v
is estim
Provin
the ye
Inheri
ending
for the

We ha
cession
receipt