

Dominion Succession Duty Act

changed and there will be slightly greater exemptions. Estates will not be taxed quite so heavily as before. At the same time, having regard to what is contained in the resolution, I am afraid that some of us will have to express serious disappointment. Our disappointment arises from the fact that the present resolution and the bill to follow, if we are to judge the bill on the basis of the resolution, do not come anywhere near giving the widows of this country what they have asked for in resolutions they have presented to members of the House of Commons. In addition, not so long ago there was a convention of women in Ottawa. I think they represented the Canadian Women's Institutes. They held their convention at the Chateau Laurier and if I am not mistaken a delegation of these women waited on the Prime Minister and the Minister of Finance.

They were encouraged at the time to believe that some attention would be paid to their request. Again I say that if all that is in the bill is simply a reduction of the taxes imposed on estates the legislation will fall far short of satisfying the women of the country. It will fall far short of what the women have been asking for. In my files I have a letter from Mrs. Kehr of Vulcan, Alberta. I have another one from Mrs. Finlayson of Ottawa who is chairman of the Canadian Committee on the Status of Women. I have another from Mrs. Kellar of Cayley, Alberta, another from Mrs. Gillanders of Blackie, Alberta, another from Mrs. Ray of Royalties, Alberta, another from Mrs. Beagle of High River, Alberta, who is the president or secretary, I believe, of the High River Women's Institute, another from Mrs. Maisey of Kirchaldy, Alberta. I think she was writing for the women's institute of that district. I have another from Mrs. Williams of Arrowwood, another from Mrs. Hill of Arrowwood, Alberta, another from the district director of the Farm Women's Union of Alberta, Mrs. House of Arrowwood. I believe I have other letters in another file regarding the same matter.

Mr. Knowles (Winnipeg North Centre): Is this a request program?

Mr. Hansell: I do not care what sort of program you call it. What I am saying is that if I have received this many letters from my own constituency, then I miss my guess if other members cannot equal the number I have received. We have all received them. They come from all over Canada. As I said, these women met in convention in Ottawa. They waited on the government and they were given encouragement. Again I say that the resolution and the bill to follow fall short of giving the women what they ask for. Here is a typical resolution I received which requests that one half of a deceased husband's

[Mr. Hansell.]

estate be conceded for tax purposes as earned by his widow and therefore not subject to succession duties when passed to her upon his death. I think that is a reasonable request.

An hon. Member: Even with a \$5 million estate?

Mr. Hansell: I know my hon. friend can poke that sort of question at me if he wishes. I am not saying that if you get into the \$5 million class, there should not be some sort of graduated tax. I am not saying anything about that. But there are very few in the \$5 million class.

I will give an example of what I mean. There is a widow in my constituency whose husband was ill for years. What did the wife do? She cared for her husband over those years and she managed the farm by employing a hired man. The husband and wife had a joint bank account. When the husband eventually died the joint account was frozen. That is reasonable for certain legal purposes, but then there was the further event that even though the wife thought she had a right to claim half of that joint account she was not allowed to do so when the estate was calculated. She could not claim a nickel of it except as it was calculated for inclusion in the estate. The result was that they might just as well not have had a joint account.

We find that particularly so with farm women. For the most part farm women work hard all their lives. They are one with the husband in the estate and therefore they should be half owners of the estate. I think we should acknowledge equality in the marriage partnership and recognize that work within the home and for the family is just as necessary and important as the husband's work is outside the family. The government has recognized that to some extent in other legislation.

The government of Canada has, I might say, increasingly imposed upon married women the burden of partnership with their husbands because the wife is required to pledge her credit when the husband desires to get a loan from the bank. In so far as the Veterans Land Act is concerned, the wife of a man who applies for a loan has to sign the documents and is jointly responsible. The same situation applies to the National Housing Act. The husband and wife are considered partners for the purpose of protecting these loans.

However, when it comes to considering what the husband leaves the wife, then evidently the government does not consider the wife as a partner. I suggest that this bill falls far short of what the women of this country expect. I think it is reasonable that