use of the father, mother, husband, wife, child, grandchild, daughter-in-law, or son-in-law of the deceased, or one or more of such persons, when the value of the property so passing does not exceed $25,000," and there is the further provision for the benefit of the near relatives above enumerated that a legacy or benefit going to any one of them not exceeding $10,000 is exempt from any duty under the Act.

In other cases the scale of duties is as follows:

Up to $25,000			1	per cent.
25,000, and	under $	50,000	2	"
50,000 "	"	100,000	3	"
100,000 "	"	250,000	4	"
250,000 "	"	500,000	5	"
500,000 "	"	600,000	6	"
600,000 "	"	700,000	7	"
700,000 "	"	800,000	8	"
800,000 "	"	1,000,000	9	"
1,000,000 or more			10	"

Owing to the peculiar wording of section 4 of the Act, if the value of the estate is exactly $25,000, it is not certain whether 1 or 2 per cent. is to be paid, as the language is: "Upon the value up to $25,000 a duty of $1 on every $100; in cases where said value reaches $25,000, but does not reach $50,000, a duty of $2 on every $100 of its value." Moreover, if one estate nets $25,000 the duty is only $250, whilst if another estate nets, say, $25,050, the duty would be $501; so that in the first case the heirs would receive $24,750 clear, and in the other only $24,549, or less by about $200. This is an anomaly which holds good through all the table, and ought to be remedied by amendment next session.

I would suggest the following variation of the table of duties:

Up to	$25,000		1	per cent.
On the next	25,000	or less	2	"
"	50,000	"	3	"
"	150,000	"	4	"
"	250,000	"	5	"
"	100,000	"	6	"
"	100,000	"	7	"
"	100,000	"	8	"
"	200,000	"	9	"
On all above	1,0000,000		10	"

As there are no millionaires in this Province yet, it was not