

During 1894 the number of estates in this Province for which probates or letters of administration were issued was 4,815, of which only 89, or one out of every 53, were liable to succession duty. Twenty-one out of the 89 were reported from the County of York. In 20 out of 45 counties and districts not a single estate in 1894 came within the Act. Of the \$150,754 received during 1894 the County of York contributed \$48,788 ; Perth, \$20,421 ; Carleton, \$14,968 ; Frontenac, \$11,652, and Brant, \$10,332. The largest contribution from a single estate came from the County of Perth, the amount of duty paid being \$12,500, the deceased being an unmarried man. I particularly call the attention of my hon. friend from Northumberland to this last statement. (Laughter.)

FROM BUDGET SPEECH OF 1896.

For example, we received in 1891, only four years ago, not a dollar from succession duties. Last year we received the large sum of \$298,825. Our first receipt from that source was in 1892. Thus far under this head our receipts have been as follows:—In 1892, \$758 ; in 1893, \$45,507 ; in 1894, \$150,754 ; and in 1895, \$298,825. Our estimate for 1895 was \$175,000. Altogether we have, up to the close of last year, received in this way the considerable sum of \$503,319, all of which, I remind the House, we have, of course, applied, in accordance with the provisions of the statute which creates these duties, towards the maintenance of our hospitals and asylums. This handsome receipt amply proves how useful and fruitful our legislation has been.

Next to our Crown Lands receipt, and leaving out of consideration our annual fixed subsidy given us under the B. N. A. Act, succession duties constitute in 1895 our most important and valuable source of revenue. And what is better, Sir, it will continue hereafter, beyond any doubt, to grow in volume and importance. I cannot, however, expect, I must frankly say, that 1896 will yield as large a return as 1895, and this because we received in 1895 \$134,693 from one estate, the estate of the late Allan Gilmour, of Ottawa. More than two-fifths of our total receipts for the year thus accrued from one very large estate. We may not, of course, receive so large a sum from any one estate for several years to come.

In passing I wish to say that to this large estate there were no direct heirs, no wife or child entitled. Indeed there were no indirect heirs even, no blood relations of any degree, the largest beneficiary, I may well say sole beneficiary, being a complete stranger in blood to the deceased. Would any one in this House, or out of it, for a moment think of even questioning the fairness or the wisdom of our legislation when applied to this, the most important case which has arisen under it?