

C A P. X V I.

An Act to amend the act 55-56 Victoria, chapter 17, intituled: "An Act respecting duties on successions and on transfers of property."

[Assented to 8th January, 1894.]

HER MAJESTY, by and with the advice and consent of the Legislature of Quebec, enacts as follows :

R. S., art. 1191a, amended.

1. The first clause of article 1191a of the Revised Statutes, as enacted by the act 55-56 Victoria, chapter 17, section 1, is amended by replacing, in the fifth line, the words : " there shall be levied and paid a tax of one and a half cents," by the words : " there shall be levied and paid a tax of one cent ".

R. S., art. 1191b, amended.

2. Article 1191b of the said Statutes, as enacted by the said act, is replaced by the following :

Tax upon transmission of property, owing to death.

" 1191b. All transmissions, owing to death, of the property in, usufruct or enjoyment of, moveable and immoveable property in the Province, shall be liable to the following taxes, calculated upon the value of the property transmitted, after deducting debts and charges existing at the time of the death :

1. In the direct line, ascending or descending ; between consorts ; between father- or mother-in-law and son- or daughter-in-law :  
 In estates the value of which, after deducting the debts and charges existing at the time of the death,—
  - (a.) Does not exceed the sum of three thousand dollars, no tax shall be exigible.
  - (b.) Exceeds three thousand dollars, but does not exceed five thousand dollars, on every hundred dollars of value over three thousand dollars.....  $\frac{1}{2}$  %
  - (c.) Exceeds five thousand dollars, but does not exceed ten thousand dollars, on every hundred dollars of value over three thousand dollars ..... 1 %
  - (d.) Exceeds ten thousand dollars, but does not exceed fifty thousand dollars, on every hundred dollars of value over three thousand dollars.....  $1\frac{1}{4}$  %

- (e.) Exceeds fifty thousand dollars, but does not exceed one hundred thousand dollars, on every hundred dollars of value over three thousand dollars..... 1½ %
  - (f.) Exceeds one hundred thousand dollars, but does not exceed two hundred thousand dollars, on every hundred dollars of value over three thousand dollars..... 2 %
  - (g.) Exceeds two hundred thousand dollars, on every hundred dollars of value over three thousand dollars..... 3 %
2. In the collateral line :
- (a.) If the succession devolves to the brother or sister, or descendant of the brother or sister of the deceased..... 3 %
  - (b.) If the succession devolves to the descendant of a brother or sister of the father or mother of the deceased..... 5 %
  - (c.) If the succession devolves to the brother or sister or descendant of the brother or sister of the grand parents of the deceased..... 6 %
  - (d.) If the succession devolves to any other collateral ..... 8 %
3. If the succession devolves to a stranger..... 10 %

**3.** The first paragraph of article 1191*d* of the said Statutes, R. S., art. as enacted by the said act, is amended by replacing the <sup>1191*d*, amend ed.</sup> words: "the actual value of the property transmitted, the amount of the debts and the net value of the share of the declarant in the succession," in the twelfth, thirteenth and fourteenth lines, by the words: "the description and real value of all the property transmitted, the amounts in detail Declaration what to contain. of the debts and charges of the succession, with the names, surnames, residence and calling of all creditors, and, further, the nature and value of the share of the declarant in the succession, after deducting the debts and charges payable by him, of which a detailed statement, with the names, surnames, residence and calling of the creditors, must also be given."

**4.** The following article is added after article 1191*i* of the said Statutes, as enacted by the said act: <sup>Art. added after R. S., art. 1191*i*.</sup>

**"1191*j*.** The Lieutenant-Governor in Council may make, amend, replace and repeal all regulations and forms that he Lieutenant-Governor in Council may make regulations, &c. may consider necessary for the purpose of carrying out the provisions of this section, which regulations and forms shall come into force as soon as they are published in the *Quebec Official Gazette*." <sup>Coming into force of such.</sup>

Effect of act limited.

**5.** This act shall not affect any deed passed or succession opened before the coming into force thereof; and such deeds and successions shall continue to be liable to the duties under the said act 55-56 Victoria, chapter 17, as if this act had not been passed.

Coming into force.

**6.** This act shall come into force on the day of its sanction.

## CAP. XVII.

An Act to amend the law respecting agricultural societies.

[Assented to 8th January, 1894.]

**H**ER MAJESTY, by and with the advice and consent of the Legislature of Quebec, enacts as follows:

R. S., art. 1674, replaced.

**1.** Article 1674 of the Revised Statutes is replaced by the following:

How unexpended moneys of former societies shall pass to subsequent societies.

“**1674.** All sums of money in the possession of any agricultural society formed before the coming into force of these Revised Statutes, and remaining unexpended in the hands of any person who has been the treasurer of such former society, shall by him be paid over to the treasurer of the society, in existence on the said day, or of the society that may be organized for the county heretofore comprised in whole or in part within the limits of such former society.

Method of payment, if county divided.

In the event of the county, for which such former society was formed, being divided between two or more counties, then, to the treasurers of the then existing societies for such counties, or for portions of such counties, in proportion to the population by the last census of the respective portions of the territory of such former society comprised in the territories of such societies afterwards formed respectively, and shall be applied, by the treasurer to whom the same shall be so paid or by his successor, to the purposes of such society.

Recovery of such moneys.

If any such moneys are not paid by the treasurer of such former society to the treasurer of such society afterwards formed as hereinbefore mentioned, they may be recovered by the society to whose treasurer they ought to have been paid as a debt due to such society.

Dissolution of society, if it does not comply with requirements of this section.

If the society neglects during two years to comply with the requirements of this section, the Commissioner of Agriculture may declare it dissolved, realize its property and employ the proceeds thereof in paying the debts of such society, and make use of the surplus of the assets over the liabilities in encouraging agricultural institutions, and pro-