

the advancing of seed grain to a tenant even without the approval of the owner of land; chapter 32 authorizes municipalities to supply material for fencing purposes; chapter 33 enables municipalities to grant relief other than money to farmers suffering from adverse conditions, also to local merchants; chapter 34 provides for provincial relief in local improvement districts. In Alberta, chapter 28 amends and consolidates the Act to ameliorate the financial conditions of municipalities; chapter 29 provides for provincial relief to indigent persons resident within an improvement district; chapter 30 amends the Municipal District Act by defining owner, increasing powers of the act, providing relief to indigents and sick persons, providing for the recovery of expenses from patients and for the equalization of assessments; chapter 31 provides government guarantee for relief extended by municipalities and makes regulations as to how relief advances shall be recovered; chapter 27 amends the Municipal Hospitals Act; chapter 32 empowers municipal districts to borrow money on government guarantee to supply seed grain to settlers; chapter 19 amends the Municipal Hail Insurance Act, fixing the indemnity for total loss and no indemnity for loss less than 5 p.c. of crop. In British Columbia, chapter 63 amends the Municipal Act as regards the qualifications for mayor, aldermen, reeve, councillors and voters on money by-laws; also disposal of sinking funds; also regarding tax by-laws of 1920; chapter 64 amends the Municipalities Incorporation Act; chapter 65 provides for the incorporation of village municipalities.

Succession Duties.—In New Brunswick, chapter 16 amends the Succession Duties Act by exempting estates of a value not exceeding \$5,000. In Ontario, chapter 8 amends the Succession Duty Act, placing the duty on a graduated scale; where the property passes to immediate relatives the rate is 1 p.c. on value of between \$25,000 and \$50,000; where the property passes to other relatives the minimum dutiable value is \$10,000 and the rate on up to \$25,000 is 5 p.c.; where the property passes to other persons the minimum dutiable value is \$5,000 and the rate $7\frac{1}{2}$ p.c.; these rates increase with the value of the property. In Manitoba, chapter 128 amends the Succession Duties Act by fixing a graduated scale of duties for increasing values of property and according as the property passes (1) to immediate relatives; (2) other relatives; (3) other than relatives, the minimum dutiable values of property to the first of these being \$25,000–\$50,000 and the rate 1 p.c.; for the second, all property is dutiable and the minimum rate up to \$25,000 is 2 p.c. and for the third all property is dutiable and the minimum rate up to \$25,000 is 9 p.c.; the above rates increase with the value of the property. In Saskatchewan, chapter 13 amends the Succession Duties Act of 1917, placing the minimum dutiable value of property passing (1) to immediate relatives at \$10,000 and the rate on this up to \$15,000 at $\frac{1}{2}$ p.c.; (2) to non-resident relatives at \$5,000 and the rate 1 p.c.; and (3) to other persons 10 p.c. if resident and 1 p.c. in addition if non-resident; these rates increase with increasing values of the property and the bequests.