

voters' names have been received, a properly certified list of the said names and any Deputy Returning Officer receiving such a certified list shall attach the same to the original voters' list sent him by the Returning Officer, and it shall be a part of the official voters' list for such sub-division.

2. Section 24 of the Act 6 George V., Chapter 15, "The New Brunswick Elections Act," is repealed and the following section substituted therefor:

24. The lists shall be made up and signed by the Sheriff and deposited with the County Secretary, if possible, on or before the twenty-fourth day of December in each year, and shall be the voters' list for the electoral district for which they are so made up, for the year commencing with the first day of January following, and the County Secretary shall send a copy of the list for each polling sub-division to the Provincial Secretary-Treasurer, and also to the Clerk of the Parish for which such polling is held, on or before the thirtieth day of December in each year, for the inspection of any elector who may obtain a copy of said list on payment to the Provincial Secretary-Treasurer of such an amount per folio, or per name, as may be fixed by the King's Printer.

3. Section 27 of said Chapter is hereby amended by adding thereto the following sub-section:

(1) The Lieutenant-Governor-in-Council may pay out of the current revenues of the Province, to the County Council of each County, one-half the additional amount which the County Council shall allow and pay to the County Secretary as and for compensation for his services under the said Act, by reason and on account of the enrolment of the names of women on the voters' lists in the different electoral districts throughout the Province, provided, however, that the maximum amount which the Lieutenant-Governor-in-Council may be called upon to pay to any County Council shall not exceed the sum of Fifty Dollars in any one year.

4. The provisions of section 2 of this Act shall be retroactive, to take effect on, from and after the first day of August, A. D. 1919.

CCP. 16

An Act to amend the Succession Duty Act, 1915

(Passed 24th April, 1920.)

Be it enacted by the Lieutenant-Governor and Legislative Assembly, as follows:

1. Section 6 of Chapter 27 of the Act 5 George V., "The Succession Duty Act, 1915," is hereby repealed, and the following substituted in lieu thereof:

"6" No duty shall be computed in reference to:

(1) Any estate, the aggregate value of which does not exceed five thousand dollars; nor

(2) Any property given, devised or bequeathed for religious, charitable or educational purposes to be carried out in New Brunswick, nor the amount of any unpaid subscription for any like purpose made by any person mentioned in this sub-section for which his estate is liable; nor

(3) Any property passing by will, intestacy or otherwise to or for the use of a father, mother, husband, wife, son, daughter, daughter-in-law or son-in-law of the deceased where the aggregate value of the property of the deceased does not exceed Twenty-Five Thousand Dollars; nor

(4) Any property passing to any one person which does not exceed Two Hundred Dollars in value;

2. Section 19 of said Act as amended by 6 George V., Chapter 41, is hereby repealed and the following substituted in lieu thereof:

"19" For the purpose of raising a revenue for Provincial purposes and save as hereinbefore expressly provided, there shall be levied and paid for the use of the Province a duty to be called "Succession Duty" on all property passing either in whole or in part on the death of any person, which duty shall be assessed and rated as follows:

(1) If the property passes either in whole or in part on the death of any person to or for the benefit of the father, mother, husband, wife, son, daughter, daughter-in-law or son-in-law, the same or so much thereof as so passes shall be subject to duty as follows:

If the aggregate value of the property passing on the death of such person,

(a) Exceeds Twenty-five Thousand Dollars but does not exceed Fifty Thousand Dollars, to a duty of one and one-quarter per centum;

(b) Exceeds Fifty Thousand Dollars but does not exceed One Hundred Thousand Dollars, to a duty of two and one-half per centum;

(c) Exceeds One Hundred Thousand Dollars but does not exceed One Hundred and Fifty Thousand Dollars, to a duty of four per centum;

(d) Exceeds One Hundred and Fifty Thousand Dollars but does not exceed Three Hundred Thousand Dollars, to a duty of five per centum;

(e) Exceeds Three Hundred Thousand Dollars but does not exceed Five Hundred Thousand Dollars, to a duty of six per centum;

(f) Exceeds Five Hundred Thousand Dollars but does not exceed Seven Hundred and Fifty Thousand Dollars, to a duty of seven per centum;

(g) Exceeds Seven Hundred and Fifty Thousand Dollars but does not exceed One Million Dollars, to a duty of eight and one-half per centum;

(h) Exceeds One Million Dollars, to a duty of ten per centum.

(2) If the value of the property passing to or for the benefit of any one of the persons mentioned in sub-section (1) of this Section

(a) Exceeds Twenty-five Thousand Dollars but does not exceed One Hundred Thousand Dollars, to a further duty of one half of one per centum;

(b) Exceeds One Hundred Thousand Dollars but does not exceed Two Hundred Thousand Dollars, to a further duty of one per centum;

(c) Exceeds Two Hundred Thousand, but does not exceed Four Hundred Thousand Dollars, to a further duty of one and one-half per centum;

(d) Exceeds Four Hundred Thousand Dollars but does not exceed Six Hundred Thousand Dollars, to a further duty of two per centum;

(e) Exceeds Six Hundred Thousand Dollars but does not exceed Eight Hundred Thousand Dollars, to a further duty of two and one-half per centum;

(f) Exceeds Eight Hundred Thousand Dollars but does not exceed One Million Dollars, to a further duty of three per centum;

(g) exceeds One Million Dollars but does not exceed One Million Two Hundred Thousand Dollars, to a further duty of four per centum;

(h) Exceeds One Million Two Hundred Thousand Dollars, to a further duty of five per centum;

(3) If any property subject to duty passes on the death of any person, either in whole or in part, to or for the benefit of any lineal ancestor or descendant (1) of this section; or any brother or sister of the deceased; or any child or grand-child of such brother or sister; or any brother or sister of the father or mother of the deceased; or any child or grand-child of such last mentioned brother or sister;

The same or so much thereof as passes shall be subject to duty as follows:

If the aggregate value of a property passing on the death of such person

(a) Exceeds Ten Thousand Dollars but does not exceed Fifty Thousand Dollars, to a duty of five per centum;

(b) Exceeds Fifty Thousand Dollars but does not exceed One Hundred Thousand Dollars, to a duty of ten per centum;

(c) Exceeds One Hundred Thousand Dollars, to a duty at the rate of twelve and one-half per centum;

(4) If the value of the property passing to or for the benefit of any one of the persons mentioned in sub-section (3) of this Section.

(a) Exceeds Ten Thousand Dollars but does not exceed Fifty Thousand Dollars, to a further duty at the rate of one-half of one per centum;

(b) Exceeds Fifty Thousand Dollars but does not exceed One Hundred Thousand Dollars, to a further duty at the rate of one per centum;

(c) Exceeds One Hundred Thousand Dollars, but does not exceed One Hundred and Fifty Thousand Dollars, to a further duty at the rate of one and one-half per centum;

(d) Exceeds One Hundred and Fifty Thousand Dollars, but does not exceed Two Hundred Thousand Dollars, to a further duty at the rate of two per centum;

(e) Exceeds Two Hundred Thousand Dollars, but does not exceed Two Hundred and Fifty Thousand Dollars, to a further duty at the rate of two and one-half per centum;

(f) Exceeds Two Hundred and Fifty Thousand Dollars, but does not exceed Three Hundred Thousand Dollars, to a further duty at the rate of three per centum;

(g) Exceeds Three Hundred Thousand Dollars, but does not exceed Three Hundred and Fifty Thousand Dollars, to