

## ESTATE MANAGERS OFTEN WOMEN IN GREAT BRITAIN

**It's a Growing Profession for Our Sex --- Women  
Have Made Good in This and Other  
Housing Fields**

(By Marion Ryan)

LONDON, May 18—Next time you are in England if you happen to be motoring along the lovely countryside you will be likely to meet a trim, businesslike looking young woman riding astride or driving a car, and you will note that she is going from farm to farm or, if it is in a village, from house to house.

There was a time when the farmer gave a loud and scornful laugh at the idea of a woman coming to look into his affairs and the villager saw no reason to pay his rent to a slip of a woman, but they don't take that attitude now, and the chances are you will find her having a chat with the farmer among his live stock or complimenting his wife on her herbaceous border, a mass of fragrance and color, no matter what the summer may be like.

### A New Profession

She is a representative of a new profession for women, the manager of a private estate or of a housing estate society and a very important and useful young person. It is within comparatively few years that women have trained for and gained positions as estate managers and chartered surveyors, and they have been so successful that the chairman of the Council of the Society of Women Estate Managers said recently that the society had more appointments open to members than there were members to fill them.

London is deep in the housing problem. Trying to clear away her slum districts, build decent homes for the poor, and a big area if the Crown property has been improved greatly by women architects, chartered surveyors and estate managers. The Housing Centre, which is a focal point of propaganda and information about all this town and suburban building, is entirely in the hands of a woman, Miss A. M. Lupton, who has also managed the Fulham Housing Association and the Kensington Housing Trust.

### The Old Way

For centuries women's own land has been in the hands of men. Their husbands, brothers or relations, with paid agents to collect rents and look after repairs, &c. The idea that a woman should have any personal interest in her landed property was never considered. Then one woman, a great social worker, Octavia Hill, broke the spell. She got John Ruskin to join with her, and together they bought the leases of three tumble-down, dreary tenement houses in Marylebone and later acquired six others.

These they rebuilt or repaired and redecorated and started to let the flats on the basis that tenants and landlord should be shown equal regard, carefully selecting tenants who would be proud of clean and sanitary homes and who would be good neighbors as well as good tenants.

The experiment went well, but it was not until 20 years after Octavia Hill's death at an advanced age that

a Labor government began to find women useful in the housing problem and that university women, girls from public schools and women of varied education began to be trained as housing and estate managers all over the country.

It takes from 18 months to three years, according to the qualifications of the girl who takes it up, and she generally works in the office of some established woman estate manager while training. She has to acquire a knowledge of building construction, of by-laws and economics, of the relations of landlords and tenants, rent collecting and office work such as bookkeeping, records and correspondence, and any one who buys and sells even a small house in England knows something of the dreadful red tape, the deeds that date back generations, the restrictions everywhere, and realize that being an estate manager cannot be considered an easy job.

To get into the new housing schemes was a triumph for women, but an even greater triumph was to break down the prejudice of the red-faced squire, the proud lord of the manor who owns whole villages and to become estate agents for them. And that is a pleasant life, long days spent in the countryside driving or riding down shady lanes and across fields yellow with mustard, red with clover and alive with the rustling of wheat and corn.

## COURTESY OF ROAD? THERE'S LOTS OF IT

A long trip on a bus, say to Chicago, will be an eye-opener to the New Yorker who, whether he drives or not, gets a daily earful of imprecations of truck drivers, taxi jehus and snarling speed demons.

Our hero will probably laugh with scorn when told that there is such a thing as courtesy of the road. But he'll find it in big doses on the night trip we're speaking about.

If the bus driver, speeding along a country road, beholds a truck, the rear ends of which are decorated with many red lights, he doesn't blow his horn. He merely switches his searchlight ahead, alongside the truck, and immediately there is an answering flicker from a set of the rear lights.

Then the truck driver swerves as far as he can to the right and as the bus passes flashes his searchlight ahead. The bus driver leans forward and manipulates a switch back and forth. He's signaling a "thank you" and "so long" to the truck.

Just a case of "ships that pass in the night" with a courteous regard for each other's rights.—New York Sun.

## "... As Dreams Are Made Of"

It is recalled by the Edmonton Journal that two weeks after the last Alberta election, Mr. Aberhart issued a detailed statement of his plans in the course of which he declared:

"I have no hesitation in saying that I am convinced that the resulting prosperity will exceed the greatest expectations of our people."

A few days later Major Douglas in a London interview denied that there was any disagreement between him and Mr. Aberhart and insisted that "15 months from now Alberta will be a blessed land." It would become "one of the show places of the world. There would be no poverty here, if the credit of so rich a province were made fully available to its people. The Major continued:

"Everyone will have enough to eat a decent house, opportunities for recreation and adequate leisure. The men who have been elected to office are capable of tackling the formidable task that confronts them. Mr. Aberhart is a man of magnetic personality. He promised during the election to pay every Albertan \$25 a month. I hope and believe that, once his plans are in full operation, that figure will be substantially raised."

Mr. Aberhart continues to make promises. But surely the good citizens of Alberta are beginning to have some doubts about his ability to deliver anything but disappointment and misery.

A dream is a dream and practical people usually stop dreaming when they wake up.—Financial Post.



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## SWEEPING EXEMPTIONS FROM SUCCESSION TAX ALLOWED IN ONTARIO

Almost unnoticed except by lawyers, trustees and others closely associated with estate administration and management, some of the most sweeping changes in the history of Ontario's succession duty laws were effected by recent amendments to the Ontario Succession Duty Act.

They involve total tax exemption of additional types of property, gifts and annuities; widen the scope of the phrase "members of the family," affect insurance bought with the object of paying succession duties, and materially increase powers of supervision on the part of succession duty officials.

No change is made in the rates of succession duty in Ontario but new exemptions represent important concessions of another kind.

As formerly, no estate under \$5,000 is taxable, and also excluded from all taxation for duty purposes are estates under \$25,000 where these pass to near relatives.

### Complete Exemptions

Concessions are continued in the form of complete duty exemption on property to an uncle, aunt, cousin, brother, sister, nephew, niece, or the child of a nephew or niece if the estate does not exceed \$10,000. Grand uncles and grandaunts are no longer eligible under this amendment, however.

Most important among the new gift exemptions is that by which property given outright to any member of the immediate family more than ten years prior to death of the donor is exempt from succession duty and is also exempt from inclusion in the aggregate value of the estate. This change means that a father, for example, may give his son property up to any value and if the father lives ten years after the outright gift it is not taxed for succession duty on the father's death, nor is it included in the aggregate value of the estate on which a rising scale of succession duty rates are calculated.

The effect of this concession can be illustrated by the case of a millionaire who turns over half his es-

tate to his son, retaining the other \$500,000. If he lives for 10 years after this gift is made the father's estate qualifies for succession duty taxation of 7½ per cent. on \$500,000 instead of 10 per cent. on one million dollars.

This provision of the new law is of extreme significance to owners of large estates, since the exemption not only applies to gifts from father to son but also in the case of anyone who makes a gift ten years before death to father, mother, brother, sister, nephew, niece or any of these relatives of the wife of the deceased. The same applies to gifts to the grandparents, husband, wife, child, adopted child, son-in-law or daughter-in-law, grandchildren, uncle, aunt or cousin, but not to these relations of the husband or wife of the deceased.

Until the present amendments succession duty exemption applied only to an aggregate of \$20,000 given to a father, mother, child, adopted child, grandchild, son-in-law or daughter-in-law more than three years before death. The wife was excluded from that exemption as also were other relatives now included in the broadened meaning of "members of the family."

Gifts made more than three years before death continue exempt up to a limited value—\$20,000 in the aggregate—to father, mother, child, adopted child, grandchild, son in law or daughter in law and the old provision for excluding the wife is retained.

By this means a man may make an outright gift of any amount to his wife ten years before death and escape succession duties, but if the gift is made more than three years only before death and under ten years, it is exempt only up to a \$20,000 aggregate value. The same principle applies to gifts to children, including the aggregate of \$20,000 to all.

There is no important distinction, however, in the new three years' gift regulation. It exempts the gift from succession duty but it is not exempt from inclusion in the aggregate value of the estate for calculating the

rate of duty on the estate as a whole. In the same way property up to \$500 in value given either in the deceased's lifetime or by his will to any person is exempt from duty but not from inclusion in the estate's aggregate value.

The same regulation affects annuities up to \$100 a year providing the annuity is the only property of the deceased passing to the same beneficiary.

Cost of maintenance or education of the members of a man's family who are dependent upon him are also allowed as complete exemption for all duty purposes and here again the broader definition of family applies. These expenses too may be excluded from calculation of the aggregate value of the estate.

No less striking than the new property exemptions and the widened conception of the term "members of the family" is the amended clause affecting annuities.

Formerly any annuity was exempt up to \$100 a year no matter to whom it was payable. This provision continues, but the amended act also exempts annuities or any other periodic payments or interest arranged by the deceased in his lifetime, up to \$1,200 a year if they are paid to the wife or dependent father, mother, sister, brother or child of the deceased. While the exemption extends to \$1,200 to any one person it is also allowed up to \$2,400 a year in the aggregate, or in effect for two \$1,200 annuities, to the wife and one dependent relative or to two dependent relatives. These annuities again may be excluded in calculating the value of the estate.

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