

Opposition to Succession Duty Act.

The proposed changes to the succession duty act to take in estates down to \$25,000 going to direct heirs, and tax them $1\frac{1}{2}$ per cent., met the opposition of Mr. S. Clarke (West Northumberland), who thought the charge too high. Women with small families left with an estate of this sum had barely enough to go on. He would make it $\frac{1}{2}$ per cent. from \$25,000 to \$35,000; 1 per cent. from \$35,000 to \$50,000, and $1\frac{1}{2}$ per cent. from \$50,000 to \$75,000.

Mr. T. Herbert Lennox (North York) does not like Toronto using 1,500 acres of land at Richmond Hill for an industrial farm and escaping all taxes. The area is almost equal to a school section, he says, and has a bill to change the assessment act to tax the farm, which is now exempted. Mr. Irwin Hilliard (Dundas) wants to assess railway bridges and tunnels at Provincial boundaries the same as these works in other parts.
