

Approved and ordered this

6<sup>th</sup> day of

September

A.D. 1924

*[Signature]*  
Lieutenant-Governor.

At the Executive Council Chamber, Victoria,

PRESENT:

The Honourable

in the Chair.

Mr. Oliver  
Mr. Manson  
Mr. MacLean  
Mr. Barrow  
Mr. Sutherland  
Mr.  
Mr.  
Mr.

To His Honour

The Lieutenant-Governor in Council:

The undersigned has the honour to report:

THAT the late J.B. Newcomb died in the City of Vancouver on the 20th January 1913, leaving a will appointing his wife, Alma E. Newcomb, sole beneficiary, and said wife and Clive D. Newcomb the son, executors,

THAT the estate was valued for the purposes of ascertainment of Succession Duties as follows:-

Real Estate ...	\$184,557.26
Personal Estate.	<u>5,858.71</u>
	<u>\$190,415.97</u>

On this valuation the Succession Duties were assessed at \$4,760.40.

THAT an application has been made on behalf of the beneficiary for partial remission of the Succession Duties herein in pursuance of Sec.20.A. of the "Succession Duty Act" as enacted by Sect.3 of the "Succession Duty Amendment Act, 1923", and in support of the said application evidence has been submitted which shows that during the process of administration certain properties which were valued at \$95,000.00 have been sold and the sum realised from the sales amounts to \$18,000.00, leaving a nett sum of \$11,800.00, after deducting commissions, taxes, etc. The value fixed on the unsold properties amounts to \$91,985.00. These properties are assessed according to recent assessment notices at \$22,500.00,

THAT it thus appears that an estate valued at \$190,415.97 in the year 1913 does not appear to-day to be worth more than \$40,500.00, and on this basis of valuation the Succession Duty would amount to \$1,410.50 which, with interest, calculated from two years from the date of death to-date, would amount to \$814.29

THAT the Executor has paid to-date the sum of \$1,760.00 and has offered to pay an additional sum of \$500.00 in full settlement of the Crown's claim for duty.

THAT the evidence further shows that the income from the improved real estate is insufficient to meet the upkeep of the properties and municipal taxes, leaving nothing for the support of the widow who is, the evidence also shows, dependent upon her son, and he has paid, over the last few years, out of his own income several thousand dollars in an endeavour to keep the properties from reverting to the Municipalities through non-payment of taxes.

*[Handwritten notes]*  
Campbell/89 30/10 89.24  
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The Minister remarks

THAT to enforce collection of the total amount of the Succession Duty owing in this Estate would work very great hardship and injustice on the beneficiary and also on the son of the deceased being, as he is, a co-surety along with the London Guarantee & Accident Co.Ltd. on a Bond for the payment of Succession Duty, and is accordingly of the opinion that this application is one which merits the favourable consideration of the undersigned

AND TO RECOMMEND

THAT under the authority of Sec.20.A. of the "Succession Duty Act" that the balance of the Succession Duty and interest owing in respect of the said Estate be remitted on the condition that the Executor pay to the Crown within three months from the date of this Order the sum of \$500.00,

AND TO FURTHER RECOMMEND

THAT certified copies of this Minute, if approved, be transmitted to the following offices:-

Office of the Deputy Minister of Finance,  
Office of the Succession Duties Department, and to  
Office of District Registrar of the Supreme Court, Vancouver. B.C.

Dated this *4<sup>th</sup>* day of *Sept* September, 1924.

*J. D. MacLean*  
Minister of Finance.

Approved this *5<sup>th</sup>* day of *Sept* September, 1924.

*John. Oliver.*

Presiding Member of the Executive Council.

Order in Council No. 981/24

8.9.24

Returned from the Provincial Secretary's Office <sup>1</sup> Certified Copy of  
above Order in Council.

Department of Dep. Min. of Finance  
Per AM Mellow

MSO-224-5322

Order<sup>s</sup> in Council No<sup>s</sup>. 980 & 981 / 24

8.9.24

Returned from the Provincial Secretary's Office <sup>2</sup> Certified Copies of  
above Order in Council.

Department of Office of Succession Duties  
Per STW.

MSO-224-5322