

PROBATE FEE ACT*[Repeal to be proclaimed]***CHAPTER 338****Interpretation****1. In this Act****“child” means**

- (a) a legitimate child of the deceased;
- (b) an illegitimate child of a deceased mother;
- (c) a person to whom during his infancy the deceased stood in loco parentis for a period of not less than 10 years; or
- (d) a legitimate lineal descendant of any person mentioned in paragraph (a), (b) or (c);

“leviable value” means the fair market value of the property of the deceased passing to any person after the allowances authorized by section 3 are deducted from it;**“minister” means the Minister of Finance;****“passing” or “passing on death” means passing under a will or intestacy either on the death of a person or on the expiration of an interval after the death, either absolutely or contingently and either originally or by way of substitutive limitation, and “passes” shall have a corresponding meaning;****“probate” includes letters probate, letters of administration, letters with the will annexed and sealing under the *Probate Recognition Act*;****“property” includes real and personal property of every description and every estate or interest in it capable of being devised or bequeathed by will or of passing on the death of the owner, and the following property shall be deemed to be property of the deceased and to be property passing on his death: notwithstanding any provision of the *Insurance Act*, money received or payable under a policy of insurance effected on the life of the deceased where the policy was wholly kept up by the deceased or paid for out of his money for the benefit of an existing or future donee, whether nominee or assignee, or for the benefit of any person who may become a donee, or a part of that money received or payable in proportion to the premiums paid by the deceased or out of his money where the policy was partially kept up by him or partially paid for out of his money for that benefit, provided that money received or payable under the following policies shall not be deemed to be property of the deceased nor to be property passing on his death, for the purposes of this Act, that is to say,**

- (a) policies in which the beneficiaries, other than the estate or personal representatives of the deceased, have been named in the policies or have been subsequently designated as beneficiaries by any means other than by the last will of the deceased;
- (b) policies under which money is payable to beneficiaries or assignees for value.

RS1960-299-2; 1963-34-2.

Method of deducting probate fee**2. (1) In addition to the fees payable under Rules of Court, there shall be paid to the minister as a fee for the issuance of letters probate an amount calculated**

- (a) by ascertaining the leviable value of the property of the deceased within the Province in accordance with section 3;
- (b) in the case of an estate passing in whole or in part to a spouse, or child, by deducting from the leviable value of all the property within the Province the leviable value of the property within the Province which passes to those persons, up to a maximum deduction of \$20,000;
- (c) by further deducting from the result obtained in paragraph (b) the leviable value of property within the Province which passes to any person for religious, charitable or educational purposes to be carried out within the Province, the resulting amount being called the probate fee value;
- (d) by applying the scale of fees set out herein to the probate fee value in the following manner:

Where the value is over \$1,000 and does not exceed \$2,000, a fee of	\$10.00
Is over \$2,000 and does not exceed \$3,000, a fee of	15.00
Is over \$3,000 and does not exceed \$4,000, a fee of	20.00
Is over \$4,000 and does not exceed \$5,000, a fee of	25.00
And where such value exceeds \$5,000, the fee shall be \$25 on the first \$5,000, and an additional fee of \$3 shall be charged on each \$1,000 or fraction of it in excess of \$5,000.	

(2) Except in the case of a specific legacy or bequest, property within and without the Province shall be deemed to pass to a person entitled under a will or intestacy in the same proportion that the leviable value of all the property of the deceased within the Province bears to the leviable value of all the property of the deceased wherever situated.

RS1960-299-3; 1975-73-17.

Allowances in determining leviable value

3. (1) In determining the leviable value of the property of the deceased, the fair market value shall be taken as at the date of the death of the deceased and a deduction or allowance shall be made as provided in this section for reasonable funeral expenses, debts and encumbrances, but an allowance shall not be made

- (a) for debts incurred by the deceased or encumbrances created by a disposition made by the deceased unless those debts or encumbrances were incurred or created bona fide for full consideration in money or money's worth wholly for the deceased's own use and benefit, and take effect out of his interest;
- (b) for any debt for which there is a right to reimbursement from any other estate or person, unless that reimbursement cannot be obtained;
- (c) more than once for the same debt or encumbrance charged on different portions of the estate; nor
- (d) shall any allowance or reduction be made for the expense of administration of the estate or the execution of any trust created by the will of a testator.

(2) The allowances made under subsection (1) in determining the leviable value shall be deducted from the value of only those portions of the property out of which the funeral expenses, debts and encumbrances are payable respectively, and where the property situated within the Province forms only part of the property of a deceased, the allowances shall be deducted from the value of the property within the Province to the

extent only of an amount which bears the same ratio to the value of the property within the Province as the value of that property bears to the gross value of all the property of the deceased, wherever situated, both within and without the Province.

RS1960-299-4, 1963-34-3

Due date and interest

4. The fee levied under this Act is payable on the issuance of letters probate, and if not paid within 6 months from that issuance, interest at a rate prescribed by the Lieutenant Governor in Council shall be charged and collected from the date of issuance.

RS1960-299-5, 1963-34-4, 1977-76-30

Liability for payment of fee

5. (1) Fees payable under this Act shall be deducted from the share of each person entitled to share in the estate in an amount which bears the same ratio to the total fee as the value of property passing to that person included in the probate fee value bears to the total probate fee value of the estate.

(2) Every person domiciled or resident in the Province is personally liable to pay the fee apportioned to that part of the estate passing to him.

RS1960-299-6

Applicant to file affidavits of value and relationship

6. (1) On all applications for probate made to any court in the Province, the applicant, or one of the applicants, shall make and file with the registrar of the court, at the time of filing the papers required by the practice of the court on that application, 2 duplicate original affidavits of value and relationship with inventories annexed in Form 1 in Schedule A, and those affidavits shall be made and filed in all cases irrespective of the nature, situation or value of the property of the deceased.

(2) Where an applicant resides outside the Province, the affidavits may be made by an agent with a knowledge of the facts to be deposed to and, if accepted by the minister, may be filed by that agent with the registrar of the court.

(3) No affidavit of value and relationship which sets forth any land of the deceased is sufficient unless the description in it would be sufficient for registration of the title to the parcel under the *Land Title Act* if it were contained in a conveyance of the parcel.

(4) No order for the granting of probate shall be made by the court in any case until the affidavits required by this section have been filed with the registrar of the court.

(5) On receipt of the duplicate affidavits of value and relationship, the registrar of the court shall forward one duplicate of it to the minister, together with the name of the applicant's solicitor and the date of issue of probate or letters of administration.

RS1960-299-7, 1963-34-5, 1977-20-6, 1978-25-332

Minister may obtain information

7. (1) The minister may at any time require from any person information on oath or otherwise which in the minister's opinion is necessary to enable him to determine the amount of the fee payable.

(2) The minister may, whenever he thinks fit, by writing signed by him, authorize any person to inspect any property disclosed in the inventory annexed to the affidavit of value and relationship or any property which the minister considers to have been improperly omitted from it, and to report to him the value of it for the purposes of this Act, and every person having the custody or control of that property shall permit the person authorized to inspect it at the reasonable times the person authorized considers necessary.

(3) Every person who wilfully refuses or neglects to furnish to the minister any information required pursuant to this section, or who wilfully furnishes to the minister for the purposes of this section any incorrect or misleading information, and every person who in contravention of any provision of this section refuses to permit the inspection of property by any person, is liable on conviction to a fine not exceeding \$100.

RS1960-299-8.

Penalty

8. Every person who, without reasonable excuse, the proof of which lies on him, fails to include in the inventory attached to any affidavit made by him in Form 1 in Schedule A any property of the deceased person, or who, with intent to deceive or mislead the minister, makes in any affidavit or inventory or in any writing signed by him any incorrect statement with respect to the value or mode of passing of any property, or with respect to the degree of relationship of a beneficiary to the deceased, is in addition to all other penalties, liable to pay to the minister as for a debt due to the Crown an amount equal to twice the amount of the fee properly payable under this Act.

RS1960-299-9.

Inquiry regarding property of deceased and its value

9. (1) Where the minister is not satisfied that the affidavit of value and relationship filed under section 6 discloses all the property of the deceased, or is not satisfied with the value sworn to, or is not satisfied that the affidavit discloses all the persons to whom the property of the deceased passes and states correctly their relationship to the deceased, the Lieutenant Governor in Council may appoint a commissioner under Part 2 of the *Inquiry Act*, to inquire into and report what property of the deceased should be taken into consideration in the computation of the fee and what is the value of it or of any part of it.

(2) Instead of the notice prescribed by Part 2 of the *Inquiry Act*, the commissioner shall give one week's written notice of the inquiry to the persons applying for probate of the time and place at which he shall make the inquiry and of the nature of the inquiry.

(3) Notice is given if served on the solicitors for the applicants.

(4) The commissioner shall also give written notice of the inquiry to other persons he considers necessary.

(5) The commissioner shall ascertain and appraise the property of the deceased at its fair market value, and shall ascertain the name of each person to whom property of the deceased passes, what property of the deceased should be taken into consideration in the computation of the fee under this Act, and he shall make his report in writing, in duplicate, one copy to be sent to the Lieutenant Governor in Council pursuant to the provisions of Part 2 of the *Inquiry Act*, the other copy to be sent to the personal

representative or other person by whom the affidavit of value and relationship was filed, as the case may be, or to his solicitor.

(6) Any person dissatisfied with the commissioner's report or any portion of it may appeal to the Court of Appeal within 30 days after the making and receipt of the report by the Lieutenant Governor in Council.

(7) The notice of the appeal to the Court of Appeal and the procedure generally in connection with the appeal, except as altered by this Act, and the powers of the Court of Appeal in respect of the appeal are the same as in the case of an ordinary appeal to the Court of Appeal from any judgment of the Supreme Court.

RS1960-299-10.

Determination of fee

10. (1) On receipt by the minister of the affidavit of value and relationship filed pursuant to any provision of this Act, or on receipt by the Lieutenant Governor in Council of the report of the commissioner under section 9, the minister may determine the amount of fee payable under this Act and the person liable for it, and may review, vary or rescind any determination made by him.

(2) On the determination of the fee payable in any case, the minister shall send a statement of it to the person by whom the affidavit of value and relationship, if any, was filed, or his solicitor; and, where a determination is based on the report of a commissioner, shall also send a statement of it by registered letter to every person to whom notice of the inquiry was given by the commissioner under section 9.

RS1960-299-11.

Determination of present value

11. (1) For the purposes of this Act, every future, contingent or limited estate, income or interest shall be reduced to its present value as at the date of death of the deceased, and the present value shall be determined by using Schedule B. The rate of interest to be used in computing the present value of all limited and future interests and contingencies shall be 4% per year. Subject to subsection (2), the minister shall determine the present value on the facts ascertained by him or as contained in the report of a commissioner.

(2) For the purposes of this section, the net annual income of any property shall be deemed to be 4% of the leviable value of the property, notwithstanding the fact that the net annual income actually arising from it is either more or less than 4% per year.

RS1960-299-12; 1963-34-6.

Security for payment of fee

12. (1) The minister may accept security from any person tendering it for securing the payment of the fee payable to the minister imposed by this Act in any case, or of any part of that fee.

(2) The security, if by way of a bond or guarantee, shall be in a form, for a sum, and with sureties or otherwise as the minister may approve and, if by way of the deposit of securities, shall be of a character and valuation and subject to terms he approves. The security shall be deposited with the Ministry of Finance.

(3) Subject to any certificate of discharge given by the minister under section 31, the giving or acceptance of security under this Act for the payment of fee payable to the minister does not affect the right of the minister to require and enforce payment of the fee by any person or out of any property by any means otherwise available for it.

RS1960-299-13.

Liens for fee on property

13. (1) The fee imposed by this Act payable to the minister, together with interest, is a lien and charge in favour of Her Majesty in right of the Province on and against all the property of the deceased within the Province until the fee and interest payable to the minister have been fully paid, and has priority over all other claims of any person except claims secured by liens, charges or encumbrances registered under the laws of the Province prior to or at the time of the death of the deceased or existing at that time and valid without registration

(2) The Supreme Court has jurisdiction in an action or on a summary application brought or made to enforce a lien existing under this Act to order a sale of the property against which the lien is claimed, or any part of it and to make other orders or give directions necessary to enable the minister to enforce the lien

RS1960 299 14

Registration of caveat that property subject to Crown lien

14. (1) Where it is claimed that land or money secured by a mortgage or charge on land is subject to a lien for fees payable to the minister, the minister or anyone appointed by him may at any time within 6 months after the issuance of letters probate in the Province lodge in the proper land title office a caveat stating that a lien for probate fees is claimed by the minister in respect of the land, mortgage or charge on account of the death of the deceased, naming him, and all subsequent dealing with that land, mortgage or charge shall be subject to the lien in favour of the Crown for the amount of the fee and interest on it

(2) No lien for fees against land or any interest in it is enforceable by the Crown as against a bona fide purchaser or encumbrancer for value who has acquired title without notice of the lien

(3) No notice shall be imputed to any purchaser or encumbrancer because of failure to inquire into the existence of any lien for fees not evidenced by a caveat lodged as provided in this section, except where a person acquires title directly from the personal representative of the deceased person

RS1960 299 15 1978 25 334

Preservation of Crown lien, and right of subrogation

15. Subject to a certificate of discharge given by the minister pursuant to section 31, the giving or acceptance of security pursuant to this Act for the payment of probate fees shall not affect any lien under this Act in favour of the Crown, and on the payment of the probate fee to the Crown pursuant to security so given, the person making the payment shall be subrogated to all rights, liens, powers and privileges in respect of the probate fee so paid to which the Crown was entitled by this Act prior to the payment, and may enforce the same by action in his own name

RS1960 299 16 1961 59 23

Duty of personal representatives to deduct or collect fees

16. (1) No personal representative shall, without the consent of the minister, pay over or deliver property to any beneficiary without making the deduction required by section 5

(2) Every personal representative who pays over or delivers property in contravention of this section shall be liable on conviction to a fine of not less than the amount of the fee and interest payable.

RS1960-299-17.

Power of sale to pay fees

17. Every personal representative or trustee shall have power, with the consent of the minister, to sell, pledge, mortgage, lease or otherwise dispose of the whole or a part of the share or interest of any person in the property of the deceased situated in the Province for the payment of the fee payable to the minister imposed by this Act, and interest for which the person to whom the property passes is liable, or to which the property is subject.

RS1960-299-18.

Extent of personal representative liability for fee

18. No personal representative or trustee is personally liable for the fees payable to the minister imposed by this Act but a personal representative or trustee of the deceased may be sued in his representative capacity for the amount of the fee, and any judgment recovered against him in that capacity shall be executed only against the property so in his possession or charge.

RS1960-299-19.

Where property of deceased is under \$5,000

19. (1) Where the fair market value of a deceased's property situated in the Province is less than \$5,000, a person having or seeking to obtain custody of the property may, without applying for probate,

(a) file with the minister an affidavit of value and relationship prescribed in the regulations; and

(b) pay to the minister the fee he would be required to pay under section 2 if he were applying for probate,

and then the minister may issue a certificate in Form 2 of Schedule A.

(2) The certificate given under this section does not discharge any person from any fee in case of fraud or failure to disclose material facts, but does, in respect of the property covered by the certificate, exonerate from probate fee any person who bona fide allows a transfer of or purchases or deals in the property without notice, notwithstanding the fraud or failure.

RS1960-299-20; 1963-34-7; 1974-66-1.

Certificate of discharge without resealing

20. Where a court without the Province having jurisdiction in probate has granted probate or letters of administration in respect of the estate of a deceased person, and the property of the deceased situated in the Province consists wholly of stocks, debentures or shares, then on the filing with the minister of affidavits of value and relationship with inventories annexed in Form 1 of Schedule A with any variation as may be necessary to set out the facts correctly, together with an affidavit by the personal representative or his solicitor or agent setting out the fact that no application is to be made for resealing of the probate or letters of administration, and on payment of the probate fees that would have been payable if the application had been made, the

minister may grant a certificate showing the payment of the fees and any corporation, on production of the certificate, is at liberty to enter in its registers a transfer of the stocks, debentures or shares to the persons entitled to it.

RS1960-299-21.

Information from personal representative

21. (1) The minister may require from any personal representative or trustee information respecting the administration of the estate.

(2) If the minister considers that a personal representative or trustee who, not having paid the fee payable under this Act, is not exercising sufficient diligence in the administration of property or of a trust in relation to property situated in the Province, the Attorney General may, on the request of the minister, and in addition to all other remedies provided by this Act, bring and maintain an action in the Supreme Court on behalf of the Crown in right of the Province, and may obtain an order for the

- (a) administration of the personal property of the deceased situated in the Province;
- (b) administration of the land of the deceased situated in the Province;
- (c) administration of any trust in relation to property situated in the Province;
- (d) sale of the property of the deceased situated in the Province or any part of it necessary to satisfy the probate fees and interest.

RS1960-299-22.

Notice of passing of personal representative's accounts

22. (1) At least 14 days' notice of any appointment for the passing of the accounts of a personal representative shall be served on the minister by the personal representative or his solicitor, together with a copy of the accounts. No court shall proceed with the examination or passing of the accounts of a personal representative unless proof is furnished to the court that a notice has been served under this section.

(2) The provisions of subsection (1) do not apply where the full amount of all the fees and interest payable in respect of all property passing on the death of the deceased has been paid to the minister and a certificate of discharge for it has been granted under section 31.

RS1960-299-23.

Repayment of fee paid on property refunded to pay debts

23. Where any debts are proven against the estate of a deceased person after the payment of legacies or distribution of property from which the fee has been deducted or on which it has been paid, and a refund is made by the legatee, devisee, heir or next of kin, a proportion of the fee deducted or paid shall be repaid to him by the personal representative, trustee or other person who deducted or collected it if the fee has not been paid to the minister, or by the minister if it has been paid to him.

RS1960-299-24.

Minister may apply to court to enforce payment of probate fee

24. (1) The Supreme Court may at any time after the death of the deceased, on the application of the minister, issue a summons directing any personal representative to appear before the court and show cause why the fee should not be paid immediately.

(2) On the return of the summons, the court may order payment of the fee.

(3) The procedure applicable to the application, including the enforcement of an order made, shall be the procedure of the court governing applications to and orders made in chambers.

RS1960-299-25.

Order payment of fees and interest

25. (1) The Supreme Court may make an order, on the application of a personal representative or the person entitled to apply for probate, for extending the time fixed by law for payment of fees payable under this Act and also the date when interest shall be chargeable, where it appears to the court that payment within the time prescribed by this Act is impossible, owing to some cause over which the person liable has no control. It shall not be considered or adjudicated as impossible, within the meaning of this section, for a person to make payment of the fee merely because of the fact that the minister or any other person has not made a determination of the fee payable, or has not made or sent to any person any statement of it.

(2) The Lieutenant Governor in Council, on proof to his satisfaction that payment of the fee to the minister within the time limited by this Act would be unduly onerous, may extend the time for the payment to a date and on terms as to interest or otherwise that he considers proper.

RS1960-299-26.

Court may determine property liable to fees

26. Except where a commissioner has determined what property should be taken into consideration in the computation of the fee pursuant to section 9 or by the minister on receipt of the report of a commissioner pursuant to section 10, the Supreme Court shall have jurisdiction, on motion or petition, to determine what property should be taken into consideration in the computation of the fee under this Act, and the amount of it, and may itself or through any reference exercise any of the powers which by section 9 are conferred on a commissioner.

RS1960-299-27.

Appeal

27. (1) An appeal shall lie in an action or proceeding brought under this Act where an appeal would lie if the action were between subject and subject, and to the similar tribunal.

(2) The costs of all actions and proceedings in the Supreme Court or any County Court brought under this Act and of all appeals to the Court of Appeal shall be in the discretion of the court, and the court may make an order as to the costs in favour of or against the Crown.

RS1960-299-28.

Fines

28. All fines recovered under this Act shall, notwithstanding anything in any other Act, be paid to the Minister of Finance.

RS1960-299-29.

Concurrent exercise of powers of recovery of fees

29. The powers conferred by this Act for the collection and recovery of probate fees may be exercised separately, concurrently or cumulatively.

RS1960-299-30.

Application of money paid on account of fees

30. All money received by the minister in payment or on account of probate fees shall, irrespective of any direction given by the person making the payment, be applied first toward satisfaction of any interest which may be due on the fee, and the remainder of the money, after satisfaction of interest, shall be applied toward the satisfaction of the fee.

RS1960-299-31.

Certificate of discharge of fee

31. (1) Where the full amount of all the fees and interest payable in respect of the probate of any estate comprised of property passing on the death of the deceased person has been paid to the satisfaction of the minister, he shall, on the request of any person interested, grant a certificate to that effect which shall discharge any lien for fees against the property of the deceased.

(2) The certificate of discharge granted in any case under this section may be in Form 2 in Schedule A, and shall state that it is granted under the terms and subject to the conditions of this section, and it shall not discharge any person or property in case of fraud or failure to disclose material facts. Notwithstanding any fraud or failure to disclose material facts, a certificate purporting to be a discharge of the full amount of the fee payable in respect of any property comprised in the certificate shall exonerate from any fee or penalty any person who in good faith and without knowledge of the fraud or failure allows a transfer of the property, and shall discharge any property in the hands of a bona fide purchaser for valuable consideration and without notice.

RS1960-299-32.

Consent of minister to opening of safety deposit boxes

32. (1) Unless the consent in writing of the minister or his authorized representative is obtained, no person in control of premises where safety deposit boxes are leased or rented shall permit the opening of a safety deposit box in the Province or the removal of it from the Province if the safety deposit box was leased or held in the name of a deceased person, either solely or jointly with another person, until 14 clear days after he has mailed to the minister a detailed list of the contents of the box, certified to be correct by himself and the representative of the deceased person.

(2) Every person who contravenes this section is liable on conviction to a fine not exceeding \$1,000, and is in addition liable to a fine not exceeding the amount of the fee payable to the minister and interest, if any, imposed by this Act in respect of the issuance of probate of the estate of the deceased person comprising property dealt with in contravention of this section. The penalties prescribed by this subsection shall not apply when the minister is satisfied that the contravention was not wilful and occurred through ignorance of the death of the deceased person or of the fact that the safety deposit box contained property of the deceased.

RS1960-299-33.

Regulations

33. The Lieutenant Governor in Council may make regulations including those for

- (a) the amendment, repeal or re-enactment of any form set out in Schedule A, and for providing other forms;
- (b) providing that all or any of the powers and functions exercisable by the minister under this Act may be exercised, subject to the control of the minister, by any officer designated in the regulations;
- (c) supplementing this Act with regard to the opening of safety deposit boxes;
- (d) designating any place or places in the Province at which and the persons to whom the fees payable to the minister under this Act may be paid;
- (e) fixing fees to be payable for certificates granted by the minister under this Act.

RS1960-299-34.

Proclamation

34. (1) This Act is repealed.

(2) Subsection (1) comes into force on proclamation.

RS1960-299-36.

SCHEDULES

SCHEDULE A

FORM 1

AFFIDAVIT OF VALUE AND RELATIONSHIP

(This affidavit is to be made by the applicant, or one of the applicants.)

Probate Fee Act

In the

In the Matter of the Estate of _____, Deceased

I, _____, make oath and say

That _____ the applicant for letters _____ to the estate of _____, who died on or about [month, day], 19____, domiciled in _____;

That _____ have caused application to be made in the office of the registrar of the above named court that letters _____ be granted to the estate of _____ by the court;

That _____ have made full, careful and searching inquiry for ascertaining the property and effects that _____ was possessed of, or entitled to, at the time of h_____ death, together with the fair market value respectively;

That _____ have, according to the best of _____ knowledge, information and belief, set forth in the inventory exhibited, marked "X", a full, true and particular account of all the estate of _____, or of which _____ was possessed, or to which _____ he was entitled at the time of h_____ death, together with the fair market value as at the date of death of each and every asset forming part of the estate. The gross value of the estate as at date of deceased's death was \$ _____;

That _____ have included in the inventory every security, debt and sum of money outstanding due or payable to or standing to the credit of the deceased at the time of h_____ death, and in estimating the

value of them have included all the interest due, payable, chargeable and accruing due up to the death of the deceased,

That, except what is set forth in the inventory, was not, to the best of knowledge, information and belief, at the time of h death possessed of or entitled to any debt or sum of money, or any security, pledge or undertaking for the payment of any money to h on any account whatsoever, or to any leasehold or other personal estate, goods, chattels or effects in possession or reversion absolutely or contingently or otherwise,

That in the inventory is included all the property of situated within and without the Province

That, except what is set forth in the inventory, was not, to the best of knowledge, information and belief, at the time of h death seized of or entitled to any land in possession, remainder and reversion absolutely or contingently or otherwise,

That to the best of knowledge, information and belief, no policy of insurance payable to the estate of the deceased had been purchased or provided by the deceased, either by h self alone or in concert or by arrangement with any other person, except what is set forth in the inventory,

That have in the inventories respectively marked "X" and "Y", annexed, set forth the assets, debts and liabilities of the deceased and the names of the person(s) to whom the property of the deceased will pass and the degree of relationship, if any, in which they stand to the deceased and the nature and value of the property passing to each of these persons respectively

Sworn before me at ,
in the of ,
[month, day], 19 ,
A Commissioner, etc)

Inventory X

Probate Fee Act

In the

In the Matter of the Estate of , Deceased

1	Land (Give full value of property setting out encumbrances if any in detail separately)			Total
2	Money Secured by Mortgage or Agreement of Sale	Principal	Interest	Total
3	Cash and Gross Amount of Life Insurance With Names of Beneficiaries and Whether Named in the Policy by Endorsement or Otherwise	Principal	Interest	Total
4	Book Debts and Promissory Notes etc Including Interest to Date of Death	Principal	Interest	Total

5	Securities for Money, Bonds, Stocks and Shares (State where bonds were found at date of death and whether shares in bearer form, and where stocks and shares are transferable if not in bearer form)	Principal	Interest	Total
6	Other Property			Total
	Household goods and furniture Pictures, plate and jewellery Farming implements Horses Horned cattle Sheep, swine and other domestic animals and birds Farm produce of all kinds Stock in trade, including goodwill of business Other personal property not before mentioned			
	Summary of Foregoing Numbered Items (State values of parts within and without British Columbia)	Within British Columbia	Without British Columbia	Total
	Item 1 Item 2 Item 3 Item 4 Item 5 Item 6			
	Totals			
	Details of Debts and Liabilities for Which Allowance May Be Made			

This is Inventory "X" referred to in the Affidavit of Value and Relationship of .
 Sworn to at on [month, day], 19 .

 A Commissioner, etc.

Inventory Y.

Probate Fee Act

In the

In the Matter of the Estate of , Deceased

Name	Relationship	Date of Birth of Life Tenants and Annuitants	Property Passing	Value

This is Inventory "Y" referred to in the Affidavit of Value and Relationship of .
 Sworn to at on [month, day], 19 .

 A Commissioner, etc.

FORM 2

CERTIFICATE OF DISCHARGE

Probate Fee Act

In the Matter of the Estate of _____, Deceased

This is to certify that the full amount of succession duty and probate fees, if any, payable in respect of the property or beneficial interest in property of the above named deceased set forth has been paid or secured and the property or interest is discharged from any further claim to succession duty and probate fees.

The property or interest comprised in this certificate is as follows:

This certificate is given under the terms and subject to the conditions of section 31 of the *Probate Fee Act*.

Dated at Victoria, [month, day], 19 .

Countersigned.

.....
Minister of Finance.

SCHEDULE B

Age	Expectation Years	Age	Expectation Years	Age	Expectation Years	Age	Expectation Years
0	57 64	25	38 44	50	20 51	75	6 56
1	56 64	26	37 65	51	19 84	76	6 17
2	55 64	27	36 93	52	19 17	77	5 85
3	55 09	28	36 18	53	18 50	78	5 48
4	54 83	29	35 47	54	17 81	79	5 22
5	53 83	30	34 75	55	17 14	80	4 93
6	53 08	31	34 04	56	16 53	81	4 61
7	52 67	32	33 30	57	15 90	82	4 36
8	52 17	33	32 59	58	15 26	83	4 04
9	50 80	34	31 86	59	14 64	84	3 84
10	49 89	35	31 15	60	13 99	85	3 58
11	49 38	36	30 41	61	13 42	86	3 44
12	48 38	37	29 69	62	12 83	87	3 26
13	47 50	38	28 97	63	12 26	88	3 05
14	46 60	39	28 27	64	11 72	89	2 94
15	45 90	40	27 57	65	11 17	90	2 68
16	45 14	41	26 85	66	10 65	91	2 46
17	44 23	42	26 14	67	10 12	92	2 25
18	43 39	43	25 42	68	9 61	93	2 15
19	42 64	44	24 69	69	9 13	94	2 09
20	41 98	45	24 27	70	8 68	95	1 90
21	41 23	46	23 98	71	8 16	96	1 06
22	40 51	47	22 57	72	7 65	97	1 00
23	39 84	48	21 89	73	7 24	98	0 50
24	39 15	49	21 20	74	6 83		

RS1960-299-Sch, 1961-59-23, O/C 711/63 (B C Reg 58/63). 1977-20-6