
REPORTS AND NOTES OF CASES.

Dominion of Canada.

SUPREME COURT.

Alta.]

[Oct. 3, 1911.]

CALGARY & EDMONTON LAND CO. v. ATTORNEY-GENERAL OF
ALBERTA.

Leave to appeal—Public interest—Construction of statute—Assessment—Railway—Land subsidy—Transfer of beneficial interest.

Leave was granted for an appeal from a judgment of the Supreme Court of Alberta (2 Alta. L.R. 446), holding that lands in the province, the legal title to which was in the Government of Canada, but the beneficial interest had passed to a local company, were liable to taxation under the Alberta Local Improvement Act.

By a statute of Canada a land subsidy to a railway company was authorized. The subsidy was earned and the land applied for was, by order in council, reserved and set apart.

Held, that the company could be taxed in respect to this land though the patent had not issued.

The Act granting the subsidy provided that the grants were to be "free grants" subject only to payment of ten cents per acre for cost of surveys.

Held, that the lands were only to be free as against the grantors and such provision did not exempt them from local taxation. Under the Alberta Local Improvement Act the beneficial interest in lands, the legal title to which is in the Crown, is taxable.

Appeal dismissed with costs.

Ewart, K.C., and Laird, for appellants. *S. B. Woods, K.C.*, for respondent.