

PRIVY COUNCIL DECIDES AGAINST PROVINCE IN C.P.R. TAXATION CASE

Court of Last Resort Delivers Judgment in Case Involving Millions of Dollars

THE DECISION REGRETTED IN PRAIRIE PROVINCES

C.P.R. Lands Not Taxable Till 20 Years After Letters Patent Are Issued.

London, Feb. 3.—Judgment was given today by the privy council in the important case of the minister of public works of the province of Alberta against the C. P. R. This was a test case re the exemption of C. P. R. lands from taxation and resulted in a win for the railway company all along the line, the case being dismissed without costs. Their lordships held that unoccupied C. P. R. lands were not taxable until twenty years after the actual grant of letters patent to the settler, even should there be a delay of many years on his part in taking out these letters patent. They also held that C. P. R. lands sold on the installment plan are not taxable until all the installments are paid.

Rise in C. P. R. Land.

Winnipeg, Feb. 3.—The failure of the test case of the province of Alberta before the privy council re taxation of C. P. R. lands will be widely regretted in the Prairie Provinces, practically every municipality and school district being affected. It is expected that official statements of the attitude of the law departments of the three provinces will be forthcoming in the next few days. It is well informed people here seem to consider the judgment as final. A further rise in C. P. R. lands is anticipated.

History of the Case.

The case just decided in the Privy Council between the Alberta Government and the C. P. R. has now occupied some three years' labor on the part of the Attorney-General's department. In the fall of 1907, proceedings were begun under the Hon. C. W. Cross to institute proceedings against the railway company for taxation of land which the C. P. R. claims should, under the original contract with the government, be still exempt from taxation.

The agreement between the railway company and the government provided for the granting of C. P. R. lands in the odd-numbered sections for 24 miles on either side of their line. At that time the "line" meant only the main line and the railway belt was a well-defined area of land stretching from Ontario to the Pacific. With the expansion of the C. P. R. and the building of new lines the original grant assumed a greater complexity. As each line was built new patents were issued, continuing in particular the original grant. Consequently, since the completion of the railway in 1886, the question has been constantly arising as to when the grant was made—at the time of the contract or at each successive patent was issued. As the land was to be exempt from taxation for only twenty years after the making of the grant, the date at which it was made became an important matter.

Clause 10 of the contract between the Dominion Government and the Canadian Pacific Railway, around which the litigation centered, reads as follows:

10. The Canadian Pacific Railway and all stations and station grounds, workshops, buildings, yards and other property, rolling stock and apparatus, required and used for the construction and working thereof, and the capital stock of the company shall be forever free from taxation by the Dominion or by any province hereafter to be established, or by any municipal corporation therein, and the lands of the company in the North West Territories, until they are either sold or occupied, shall also be free from such taxation for twenty years after the grant thereof from the crown.

The contention of the Crown was that the twenty years started to run not from the date of the patent, but from the time when the survey was approved and sections identified as being old numbers. This was done as to the lands in question on June 18, 1881, and the twenty years had, in all cases, elapsed in Alberta. It was the contention of the C. P. R. that "grant" meant "patent," and that the twenty years after the date of the patent that taxes first became due.

This contention was upheld by the Supreme Court of Canada in the case of *Northwest v. C. P. R.*, and the decision of the Supreme Court was binding on all the lower courts of Canada.

On December 20th, 1909, the case was first heard before Mr. Justice Scott, in the Supreme Court, and final judgment given dismissing the case with costs. An appeal was at once taken to the Supreme Court en banc, which sat on January 18th, 1910, and the appeal was dismissed, as they were bound by the previous judgment of the Supreme Court of Canada.

The other action tried before the Privy Council was along similar lines, the company claiming that they were exempted from taxation when once



HON. WILLIAM S. FIELDING.
First Canadian Minister of the Interior to come in Triumph from Washington—It will take a long time for the full effects of agreement announced to be realized, but it seems probable that history will record that it added greatly to the laurels of Mr. Fielding, and in case there should have been any doubt on that point before it will certainly now stamp him as the greatest Finance Minister Canada has ever had.

THE PRAIRIE PROVINCES WILL GET CONTROL OF RESOURCES

Says Hon. A. L. Sifton, Premier of Alberta, Returned From Eastern Canada—Attitude There Favorable to Demands of Western Governments—Premier Sifton Present in House of Commons When Tariff Agreement Was Presented—Has no Opinion to Offer on Result of Agreement.

"It is bound to come," said Premier Sifton to the Bulletin Friday in speaking of provincial control of natural resources, the "goose" which he preached before the Canadian Club in Toronto and at other places during his visit to eastern Canada from which he returned to the city last night after an absence of three weeks. To resume his official duties at the residence in the city this morning.

To the Bulletin he expressed his conviction that it would be a matter of a short time till the administration of the revenue producing resources of the prairie provinces would be turned over to the provincial governments, and Alberta, Saskatchewan and Manitoba placed on the same footing in this respect as Ontario. The reception which has been accorded his plain statement of the case in addresses delivered in eastern Canada showed that the people there appreciated the demands of the western provinces. He discussed the question with leading business men of Toronto and had found none whose attitude was not favorable.

Asked for his views on the tariff agreement as affecting Alberta, the premier replied that he did not wish to prophesy, or enter the arena of a

South Africa's Governor

Makes Statement on Commutation of a Death Sentence.

Cape Town, Feb. 3.—Viscount Gladstone, governor general of United South Africa, in a statement dealing with his recent commutation of the death sentence passed on a native for criminal assault on a white woman, says he fully agrees with the people as to the necessity of dealing firmly with such cases, which, however, are not frequent nor increasing in Rhodesia.

He says there was no evidence that a criminal assault actually was committed, and in this he is fortified by the opinion of the judge that he (the judge) would have preferred a verdict of common assault with intent. Viscount Gladstone believes the convicted man, who was intoxicated, probably entered the house to set food or drink, and says that as premeditation of assault was not proved he decided it was a case for life servitude and not the extreme penalty of death.

Viscount Gladstone says that after careful consideration of all adverse criticism of his decision criticism remains unshaken.

DEBATE IN HOUSE ON ESTIMATES

EXPENDITURE FOR WESTERN PUBLIC BUILDINGS PRACTICALLY ALL PASSED.

Ottawa, Feb. 3.—After a few preliminaries the Commons went into committee on the supply today on the estimates for public buildings in the West, and passed practically all except the items for militia buildings, which were being left over owing to the absence of Sir Frederick Borden. Mr. Bradbury renewed his complaint as to the failure of the Minister of Public Works to provide to construct apartments at St. Andrew's Lock.

Premier Sifton's Address in Ontario

The Eastern Papers Speak With Approval of His Breezy Address Which Was Delivered Before Toronto Canadian Club by Alberta Statesman.

Somewhat of a Western whirlwind struck the Canadian Club recently in the address of Hon. A. L. Sifton, premier of Alberta. His breezy eloquence was well employed in outlining the natural resources of the three prairie provinces, and appealing to the men in Eastern Canada, interested in manufacturing, wholesale trade, and financial institutions to recognize the possibilities of the Western field for branches of their establishments, and to do what they could to give the prairie provinces on the same footing as the rest in the matter of administration and development of their resources.

Mr. Sifton was introduced by President J. P. Mackay as one, who, while less widely known than his distinguished brother, was destined nevertheless to become noted as one of the leading men of Canada. There were at the head table, among others, Chief Justice Sir William Mackel, Mr. Justice Peadar, Mr. Wallace Nesbitt, K.C., Senator Robert Jeffrey, and Messrs. A. F. Rutter, N. F. Davidson, K.C., N. W. Rowell, E. George Wilkie, Norman Gibson and J. R. Bone.

Hon. Mr. Sifton expressed astonishment at the size of the audience which greeted him, as he had not had an adequate impression of the growth of Toronto, which he had visited thirty-five years ago. In the West the population had been when he went there only about 25,000, and now it was being a city of some twenty-five hundred people. The rest of the people were, for the most part, in scattered settlements, and he had seen others, some of these letters, which he marked confidential, he had regarded as such, and they, therefore, had not been brought down. For instance, a man interested in a particular item might disclose details of the business in a letter, and although it was not marked private he considered it as such, and the writer in all probability intended his letter only for the eyes of the government. Mr. Foster wanted to know what about representations from members of the House.

Mr. Foster's question, said that the amendment pamphlets he had demanded would be here in a day or so. Mr. Foster complained that the information he had asked re correspondence between the government and Toronto members or outsiders as to reciprocity proposals was not sufficiently full. Mr. Fielding said he had received a great many letters on this subject, and he was glad to see the members of the House and others. Some of these letters, which he marked confidential, he had regarded as such, and they, therefore, had not been brought down. For instance, a man interested in a particular item might disclose details of the business in a letter, and although it was not marked private he considered it as such, and the writer in all probability intended his letter only for the eyes of the government. Mr. Foster wanted to know what about representations from members of the House.

Daring Robbery by Two Detroit Men

Picked \$200 and a Good Wretch Off an Intoxicated Man in Hotel and Then Made a Dash for Ferry Boat When They Were Caught.

Windsor, Feb. 3.—A daring robbery occurred this afternoon when Ross Simpson and Fred Boers, of Detroit, robbed an intoxicated man in the Herndon hotel of \$200 and a good wretch and then made a dash for the Windsor ferry. The police were notified and reached the dock just as the ferry boat was ready to pull out for Detroit. The boat was held while the officers searched for the men. In an effort to get rid of the evidence of the robbery the men threw the money and watch overboard. Three five dollar bills were picked up by a customs officer in a rowboat the rest of the money is lost.

The men are now being held at the Windsor Police Station charged with theft and will appear before the magistrate tomorrow morning.

SPLENDID PROGRESS BEING MADE ON THE GRAND TRUNK PACIFIC

W. P. Hinton Reviews Work on Transcontinental—1525 Miles of Main Line and 206 Miles of Branch Lines Have Already Been Constructed.

Regina, Feb. 2.—At the Regina board of trade banquet great interest was taken in the speech made by W. P. Hinton, general passenger agent of the Grand Trunk Pacific. In his speech Mr. Hinton said that since 1906 when work was actually commenced in western Canada there were made ready for partial operation in the first three years 675 miles of track, an average of 225 miles per year; in 1909 415 miles were added, and last year 445 miles. At present, therefore, the line is constructed between Lake Superior and the Rocky Mountains, 1,425 miles, also 160 miles east from Prince Rupert, making 1,525 miles of main line, and 206 miles of branch lines, with 624 miles of main line and nearly 500 miles of branch lines nearing completion.

Mr. Hinton stated that the line across the continent is by far the best railroad ever constructed; the maximum gradient is only a fifth of the next most favored transcontinental line, and from ocean to ocean it will be practicable for a locomotive to haul any train which it may start.

Six Lines Projected.

Mr. Hinton also said that Regina is destined to have the new railway serve her well. Six lines are projected, east, west, north, and south, three of which are now under construction. To the north more than 150 miles of railway will be in operation next year, which will give Regina another trading territory as the chief city on the main line of railway to Hudson Bay and the transatlantic world. To the south another 150 miles will open up fertile territory through to the United States boundary; to the west and northwest four new lines, and possibly more, and to the east a near prospect of additional means of transport and new markets.

Arrested 8 in Explosion Case

Business Quiet

Winnipeg, Feb. 3.—The Commercial in its weekly review of the trade situation in the west will say tomorrow: "The past week has had little to be proud of in the extent to which it facilitated commercial activity. A recurrence of the violent storms that tied up traffic in various parts of the country earlier in the year has had a depressing effect. Merchants in the smaller communities who depend upon rural trade have been practically idle because the country roads have been impassable. This is a temporary drawback, but it is none the less a convenient of our business."

Parole Owner of Boat

James Healey, owner of the Katharine W. was paroled in custody of the police in general, understanding that he is to give \$5,000 if he is held when arraigned in Jersey City tomorrow. Four employees of the Central Railroad of New Jersey were paroled in custody of the counsel for the road, and the eight men charged with manslaughter and criminal carelessness, accessory to the explosion, surrendered to the authorities today.

More Arrests to Follow—Consignment of Powder Caused Explosion.

New York, Feb. 3.—Ten thousand pounds of black powder on board the lighter Katherine W., contrary to the company's orders caused the explosion of dynamite at Cumminpaw on Wednesday, according to Dr. W. J. Hudson, Inspector of the E. I. Dupont de Nemours Powder Company.

THE WEEK'S MARKETS

EDMONTON MARKETS.
Edmonton, Feb. 3.—The only incidents in the markets during the past few days, has been the moderation of the weather. Coal, as sold on the markets, has come down to its normal price \$4.00 per ton. The handling of potatoes, which causes some of the dealers difficulty, but they claim that the local supply is far from exhausted. Tomatoes, which began coming in last week, are very intermittent in their arrivals but are quoted at 25 cents a pound.

Swiss Cereals.
The Swift Canadian Co's circuitly in shippers quotes the following prices: Flour, 100 lbs. \$1.25; 50 lbs. \$1.00; 25 lbs. \$1.00; 10 lbs. \$1.00; 5 lbs. \$1.00.

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Winnipeg, Feb. 3.—A week's trading market prevailed on an exchange of pool cables came 3-4 to 1-2 lower, which was followed by our market opening unchanged to 1-8 lower, but with the advance of the morning, the market declines took place. Trade looking was quiet both in nature of cash. Demand for the letter was small, although export bids were in line, owing to security of wheat for sale. The number of cars inspected yesterday were only 18 as compared with 87 last year. Towards the close of the market, a reaction from the low point took place on the American market, but when held wheat, the Winnipeg exchange until the close. May showed a decline of 3-4 July 3-4, while on Chicago the decline closed 1-2 for May and 1-4 for July.

Following are the prices—
HAY—
Slough, ton \$ 5 to 13
Upland, ton 18 to 22
Timothy, ton 18 to 22
Green feed, ton 8 to 12

VEGETABLES—
Potatoes, bus. 65 to 70
Carrots 50
Beets 50
Turnips 50
Cabbage, lb. 10 to 12
Chubut, lb. 11 to 12
Celery, lb. 11 to 12
Tomatoes, lb. 10 to 12

GRAN—
Wheat 1 Northern 75 to 80
Wheat 2 Northern 75 to 80
Wheat 3 Northern 75 to 80
Wheat 4 Northern 75 to 80
Oats 40 to 45
Barley 40 to 45

FISH—
White fish, lb. 60
Halibut, lb. 150
Haddock, lb. 150
Butter, Creamery 25 to 30

DRESSED POULTRY—
Poultry 10 to 15
Chickens 10 to 15
Turkeys 10 to 15
DRESSED BEEF—
Hinds 10 to 15
Fronks 10 to 15
Dressed Hogs 10 to 15

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Carrots 50
Beets 50
Turnips 50
Cabbage, lb. 10 to 12
Chubut, lb. 11 to 12
Celery, lb. 11 to 12
Tomatoes, lb. 10 to 12

GRAN—
Wheat 1 Northern 75 to 80
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Wheat 3 Northern 75 to 80
Wheat 4 Northern 75 to 80
Oats 40 to 45
Barley 40 to 45

FISH—
White fish, lb. 60
Halibut, lb. 150
Haddock, lb. 150
Butter, Creamery 25 to 30

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- Tea, extra \$1.00
- fresh ground, \$1.00

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