

were assessed against the company, and we had no remedy, no redress. We said, "Will you take the property and sell it to anybody to discharge the taxes?" and they said, "No, you have to pay the taxes." We, therefore, paid all the taxes, and then transferred the property to Duthie. If the city wants to get that property to-morrow we will give it to them; we will get it back and hand it over to them, but we do not want to pay taxes on property that should not be assessed.

Q. You take the ground that the property should not be assessed at all?—

A. No. I do not know the exact amount because I did not attempt to keep the figures. We say the property is not worth the amount of the taxes, which is about \$5,000. We say, "We will give you the bally property; take the whole thing," and they say, "No, we don't want it; we want you to pay your taxes." You see how helpless we are, but we say, "All right, we will put it in the hands of Mr. Duthie until you come to your senses."

Q. Were the taxes paid?—A. Yes, I had to pay all the taxes in arrear in full. This (indicating) is only this year's taxes, and if they want the property we will transfer it to them, but we do not want to pay taxes on value that is not there.

Q. Does Mr. Duthie hold the title to these lots in fee?—A. Yes, as our agent there. We can take it back any time we like.

By Hon. Mr. Graham:

Q. Is it your understanding that the company—speaking of the railway company—is undertaking now to have a conference with the provincial treasurers all over Canada, where the company's lines run, to arrive at some basis of taxation of the company's property?—A. Yes.

Q. Not including the Government Railway, of course. Is that the case?—A. That is the scheme.

Q. You hope to get at a clear solution of this?—A. Yes. Each province now taxes us for provincial taxes on the basis of their own; some have a high basis and some have a low. The municipalities also tax us individually in a greater number of the provinces, although in Manitoba they do not. What I want to do is to have a conference between the Government, ourselves, and all the provincial treasurers with a view of adjusting all the taxes on a reasonable basis, because my theory is that it is our duty to be fair, but we have no right to be generous with the Government's money, and we do not think one province should tax us more than any other province. Now, in this case at Prince Rupert: we would like to discuss that with the Provincial Treasurer of British Columbia, and we will ask him, "Will you take care of the taxes in the municipalities?" and if so, that will take care of the matter there. We would like all the provinces to come in and discuss the question as to whether they can take care of the provincial taxes, or as to whether we must continue. We would like to pay them in a lump sum on the same basis in each province. That is what we want to do.

By Sir Henry Drayton:

Q. That refers to the railway undertaking, as such?—A. Yes.

Q. That does not apply to vacant lots for sale?—A. That applies to all railway property.

Q. There is a great distinction between railway property, as used for that purpose, and lots held for speculative purposes—a different method of handling by the clerks in the various municipalities?—A. Quite right. We would like to arrive at a scheme respecting both classes of property.

Q. I do not see any reason why the Government should hold land for building purposes on a different basis to an individual?—A. We do not want them on a different basis; we want them to arrive at a fair conclusion.

[Mr. Gérard Ruel.]