

to alienate reservation property by means of testamentary disposition should, *pro tanto*, be null and void. In this way, the entire will would not be voided for lack of the mere formality of submitting it to the Superintendent General and receiving his approval, and it would characterize such testamentary dispositions as confidential during the lifetime of the Indian, and would accord him the respect which he deserves.

68. *Succession upon intestacy.*

Section 26 of the Indian Act relates to succession upon intestacy, and in providing for the devolution of a one-third share of a husband's property to his widow, provides that such widow shall be "of good moral character". No objection can be taken to this provision, which finds its counterpart in many provincial Dower Acts and Widows' Relief Acts. However, subsection (2) states that:—

The Superintendent General (Minister) shall be the sole and final judge as to the moral character of the widow of any intestate Indian.

This provision places altogether too great and unrestrained a power in the hands of the Superintendent General, and if, as a matter of convenience and expediency it is found necessary to endow him with some similar power, it is desirable that some appeal should lie from his decision to a Court of competent jurisdiction, or to some body or official locally situated, who may review the determination of the Superintendent General upon the application of the widow who may make representations thereto on her own behalf.

69. *Judicial powers of council in matters relating to succession.*

A wide and unrestrained power is given to the Superintendent General in section 32 of the Indian Act, in which it is stated that he:

may decide all questions which arise under this Part, respecting the distribution among those entitled thereto of the property of a deceased Indian, and he shall be the sole and final judge as to who the persons so entitled are.

Again, this is too broad a power, and should be restrained and modified by a right of appeal. In addition, it should be expressly stated that this power can be exercised only after a full and fair hearing has been afforded interested parties to make representations before the person making the decision, and also, to take an appeal to a tribunal available to such persons at the same time readily and cheaply accessible to them. It is recommended that the council, provided for in Part II of the Indian Act, should be endowed with power to determine the judicial or quasi-judicial matters relating to succession, and other matters which concerns the internal affairs of a band, in order that self-government may be encouraged, and self-determination assured according to the customs and traditions of the band.

70. *Liability to taxation.*

Although the Indians of Canada have no desire to avoid their responsibility as citizens, it is the opinion of this Organization that until equality of economic opportunity and of status is achieved, and becomes a reality, the Indian population should be subject to no form of taxation whatsoever, either direct or indirect. The difficulties inherent in granting exemption from indirect taxation to Indians are appreciated, but it is recommended that all reasonable efforts be made by the Government of Canada, to relieve Indians of the liability for payment of taxes of any nature whatsoever.

71. *Liability to military service.*

Treaties numbered 3, 6 and 8 specifically exempt Indians from conscription for military service. In virtue of the signing of the Indian treaties, the Indians were regarded as a nation and as one with whom the British Crown entered