

Whatever is not given by the British North America Act, 1867, to the provincial legislatures rests with the Parliament of Canada. Newcombe, p. 193. In the Commonwealth Constitution, the states retain exclusive control on all subjects, authority which has not been conferred even on the Commonwealth. Teece Companion, p. 34.

As I read clause 91, I believe the provincial legislatures have no power to do anything that may interfere with the "fixing of and providing for the salaries," etc.; and, if they do so, their legislation is *ultra vires*. The power of direct taxation as provided for in para. 2 of section 92 cannot mean taxation of these salaries as the effect of that taxation would, undoubtedly, be the reducing of the same more or less as the legislature or the municipality might deem proper, and this, I submit, is contrary to para. 8 of section 91. The local legislatures and municipalities might

by levying excessive taxation on the salaries of federal government officers either make it impossible for the government to maintain the present scale of remuneration or make it impossible to retain their present officials. That is the view taken by our own courts.

In the application on behalf of the Crown for leave to appeal to the Judicial Committee in the case of *Armstrong v. The Queen*, involving the question under the "Exchequer Court Act" of the liability of the Crown for negligence and other questions, Lord MacNaghten stated as a ground for refusing the application. "This seems to have been the law for eighteen years."

His Lordship was referring to the decisions of the Supreme Court of Canada in the case of the *City of Quebec v. The Queen* (1), and *Filion v. The Queen* (2).

This application is, therefore, a distinct precedent for the position that

When at Cobalt—the Silver City, Stop at

The Cobalt Hotel

Rates \$2.00 per day and up

100 Rooms. Steam Heat. Running Water

J. Martin, Prop.

Clothes are an Index of Character

And contribute largely to personal advancement in either Social or Commercial life.

It isn't the cost of the Clothes that imparts an air of "TONE" and "DIGNITY" to the appearance, but rather the **care** with which they are kept.

Avenues of Opportunity are always open to men and women of careful habits in dress.

Our business was founded on this fact and we are active in the interests of those desirous of keeping their apparel in the state demanded by taste and refinement.

MARTINS
MY WARDROBE @
MY VALET

THE NEW METHOD

224 SPARKS ST.

W. F. BOWDEN MARTIN, Rep.

Phone 25