

## Taxation.

As soon as the Canadian Pacific Railway disposes of a parcel of land, the same becomes liable for Local Improvement taxes and also subject to the General Provincial Educational Tax of  $1\frac{1}{4}$  cents per acre until such time as a school district is established embracing said area, when the school taxes are somewhat increased for the support of a local school, but cannot be levied in excess of \$16.00 per quarter section.

Those purchasing land from the Company who do not receive within a year from time of purchase, the usual tax notices should apply to "The Department of Public Works, Edmonton, Alberta," when full information will be sent them.

## System of Land Survey and Road Allowances.

The lands in the Irrigation Block are laid off in townships, practically square in form, bounded on the east and west sides by true meridians of longitude and on the north and south by chords of the circular parallels of latitude. The tiers of townships are numbered from one upwards, commencing at the International Boundary, and lie in ranges from east to west, numbered in regular order westward from certain standard lines called "principal meridians." Each township is sub-divided into 36 sections, containing 640 acres, more or less. Each section is in turn divided into four quarter-sections of 160 acres each, which are designated the South-East, the South-West, the North-East and the North-West quarters. Each quarter-section contains four legal sub-divisions of 40 acres each. The corners of each section and the intersection of quarter-section lines with section boundaries, are marked on the ground by suitable posts and mounds, rendering it an easy matter to locate any particular piece of land.

Road allowances are provided running North and South between each section, and East and West along the Northerly boundary of every second tier of sections, commencing from the Southerly boundary of the township.

## Fencing.

Figure 1 shows the manner in which line fences should be located. Many costly errors arise by reason of not getting fences on the proper lines, and this diagram should be carefully studied before any boundary fences are erected.

The Company is prepared to fence its main canal, secondary and large distributary canals at such a time as land owners erect their fences to connect with the same.

## Improvement of Farm Lands.

This <sup>\*</sup>Company maintains a department at its Head Office at Calgary devoted to assisting new settlers to get their farms on a productive basis at the earliest possible moment. It is frequently impossible for a land buyer to go into occupation immediately, and a year or more would be lost to him if facilities were not available for getting preliminary work performed on his new home. Recognizing the advantages that would accrue to our