

Sask.]

[July 25.

SMITH (APP.) v. RURAL MUNICIPALITY OF VERMILLION HILLS
(RESPS.); ATTORNEY-GENERAL FOR THE PROVINCE OF SASKAT-
CHEWAN AND ATTORNEY-GENERAL FOR THE DOMINION OF
CANADA.

*Canada — Taxation — Crown land—Freedom from taxation—
Competency of Provincial Legislature to tax tenant's interest—
British North America Act, 1867 (30 & 31 Vict. c. 3), s. 125.*

On appeal from the Supreme Court of Canada.

By sec. 125 of the British North America Act, 1867, no lands or property belonging to Canada or any province shall be liable to taxation.

Held, that a Provincial Legislature had power to impose a tax on a private person in respect of an interest acquired by him in Crown land, provided that the operation of the statute imposing the tax did not tax the land itself as owned by the Crown.

Decision of the Supreme Court of Canada affirmed.

Hellmuth, K.C., for the appellant; *T. Mathew*, for the intervenant the Attorney-General for the Dominion; *Sir Robert Finlay*, K.C., and *T. A. Colcough*, K.C., for the respondents and intervenant the Attorney-General for Saskatchewan.

Dominion of Canada.

SUPREME COURT OF CANADA.

Que.]

VERONNEAU v. THE KING.

[Oct 10.

Criminal law—Constitution of grand jury—Bias — Presentment of true bill—Presence of accuser on grand jury—Prejudice—Criminal Code, s. 899—Evidence.

The appellant was indicted for perjury and the person who laid the information had been summoned to act as a grand juror for the assizes at which the trial took place. The accuser was present with the grand jury in Court when the presentment of a true bill on the indictment was made. While the bill was under consideration by the grand jury the accuser had stated to a grand juror that the circumstances of the case were to be deplored but it had come to the pass that either he or the accused would have to leave the town, and this statement was repeated to other grand jurors by the juror to whom it was made. In the reserved case it was stated by the trial Judge that the accuser had