THE AMENDED ASSESSMENT ACT

Text of Bill as Passed Through Committee in the House.

Following is the text of the Assessment Act, which passed the committee stage in the legislature yesterday:

2. Section 2 of the Assessment Act is hereby amended by adding thereto the following sub-section:

"(12.) The term or expression 'income,' wherever used in this act, shall, for the purposes of assessment and taxation, mean, embrace and include the amount earned, derived, accrued or received from any source whatsoever, the product of capital, labor, industry or skill, during the twelve months ending the 31st December immediately preceding the commencement of the year of assessment, or any portion of said period, and shall include and mean, without being specially defined or enumerated, all wages, salaries, emoluments and annuities, accrued or due for any purpose whatsoever, and all income, revenue or interest accrued or due from bonds, notes, stocks, debentures (including interest or dividends from the stock, bonds or debentures of the province, or of any municipality of the province), rents, money lent, deposited or invested, and from all indebtedness secured by deed, mortgage, contract, agreement or account, and from all ventures, business, profession, office or employment of any kind whatsoever, subject nevertheless to the exemptions specially hereinafter in this act defined."

3. Section 3 of said act is hereby amended by inserting therein the following sub-section:

"(15.) So much of the personal property of any person as is invested in the stocks, bonds or debentures of the province, or of any of the municipalities of this province, and such stocks, bonds or debentures, and so much of the personal property of any person as is invested in the shares of the capital stock of such company, corporation or association is assessed and taxed under the provisions of this act."

4. Sub-section 19 of said section 3 of said act is hereby repealed, and the following sub-section is substituted therefor:

"(19.) So much of the personal property of any person as is equal to the just debts owing by him for and on account of the purchase price of said personal property to the vendor of said personal property, his executors, administrators or assigns."

5. Sub-section 20 of said section 3 of said act is hereby repealed, and the following sub-section is substituted therefor:

"(20.) The net personal property of any person when under three hundred dollars."

6. Sub-section 22 of said section 3 of said act is hereby repealed, and the following sub-section is substituted therefor:

"(22.) Household effects of whatever kind, books and wearing apparel, except, however, the furniture and effects of any person in a building from which a revenue is derived for the use and enjoyment of such furniture and effects by being let, rented or hired."

7. The said act is hereby amended by adding the following sections after section 6 thereof:

"6a. Every bank, banking company, corporation or joint stock company incorporated for the purpose of doing a banking business, and which transacts a banking business, or savings bank business, in this province, and every insurance company (including life, fire, ocean, marine, inland transit, accident, plate glass, and steam boiler insurance company), every guarantee company, loan company, express company, telegraph company, street railroad company, tramway company, gas and electric lighting company, or power company, and telephone company, and every other company, association or corporation, wheresoever such company may be incorporated, whether the head office is situated in this province or elsewhere, and which transacts business in this province, shall be assessed and taxed on the income derived from the business transacted in this province, and shall pay the taxes on income in accordance with the provisions of this act.

"6b. When any person, body corporate, agent or trustee is assessed and taxed on the personal property from which his or its income is derived, the amount of the tax on such personal property, if greater than the amount of the tax on his or its income, shall be the only tax payable in respect of both income and personal property; if the tax on income is greater in amount than the amount of the tax on personal property, the amount of tax on income shall be the only tax payable in respect of both income on personal property, and in the event of the amount of the tax on personal property and the amount of the tax on income being equal, the tax on income shall be the only tax payable in respect of both income and personal property:

"In the case of companies, associations or bodies corporate whose organization and chief executive officers are without the province, they shall designate, on or before the thirty-first day of October in each year, by written notice to the Minister of Finance, which of their offices in this province shall be known as the head office in this province for making the returns hereinafter provided, and for the purposes of assessment and taxation;

"In the event of such written notice not being given, the Minister of Finance may designate any of their offices or agencies in this province to be the head office for said purposes:

"The chief executive officer, or duly authorized agent, of such companies shall fill up and return to the assessor the form of return required by section 8 of this act, the particulars of the personal property as at the date mentioned in said return, and of the income of such companies for the period mentioned therein; and of any other information that may be required therein, which return shall be verified by such executive officer, or duly authorized agent, by declaration before a justice of the peace, or other officer competent to take declarations under this act. The assessor shall from such return ented upon his roll, and assess either the personal property or income, but not both, according to the principle above set forth."

"6c. In the case of life insurance companies, the term or expression 'income' wherever used in this act shall include and embrace only such proportion of the gross premiums received by each company from business transacted in this province as the total net income of all the Canadian companies reporting to the insurance branch of the department of finance at Ottawa bears to the total gross premium income of such companies, and the proportion so ascertained, which shall in no case be less than ten per cent., shall fix and determine the amount of the taxable income of each life insurance company doing business in this province, which amount shall be inserted in the form of return to be made to the assessor as hereinafter provided:

"The assessor to whom returns shall be made by each and every insurance company doing business in this province shall be the provincial assessor at the city of Victoria."

"6d. In the case of any person, body corporate, agent or trustee being assessed and taxed under section 10 of the Assessment Act, such person, body corporate, agent or trustee shall be exempt from the payment of income tax in respect only of income from mines in this province. In the case of railway companies assessed and taxed under the Railway Assessment Act, such railway companies shall be exempt from payment of income tax."

8. Section 32a of the said act is hereby repealed, and the following section substituted therefor:

"32a. Subject to the provisions of this act, and for the purposes of fully and correctly ascertaining the assessable value of property and of income, every person, body corporate, agent or trustee shall, when requested so to do, make returns, on forms to be supplied by the assessor, to the assessor of the district wherein such property or income is liable to be assessed within fourteen days from the date of such request, showing the value of such property at the date mentioned in said form, and of the amount of such income for the period mentioned in said form, and of any other information relative to said property and income asked for in said form. Forms of returns to be made by the taxpayer to the assessor shall be prescribed from time to time by the Lieutenant-Governor in Council, and the Lieutenant-Governor in Council shall also from time to time prescribe rules and regulations to determine the nature and kind of deductions to be allowed and not to be allowed from the gross income of the taxpayer in arriving at the assessable and taxable amount of income. All such returns shall have the said rules and regulations printed thereon, and the taxpayer must verify the correctness of said returns by a declaration before a justice of the peace or other officer competent to take declarations under this act. The assessor shall not be bound to accept as correct any of the returns so made to him, and if he has reasonable doubt of their accuracy, he may demand proof by oath or otherwise as shall by him be deemed sufficient to determine the same:

"In the event of any return mentioned in this act containing any wilfully false or deceptive statement, the person or body corporate assessed shall pay to the assessor the ascertained adjusted amount of the tax for the year covered by said return, with one hundred per cent. thereof added thereto, which said added percentage shall be deemed a portion of the tax for the year, and all the provisions of this act shall, as far as applicable, apply to the said percentage:

"The surveyor of taxes and inspector of revenue for the province, in the case of any doubt on the part of the assessor as to the correctness of any return required under this act, shall have full power and authority to examine the taxpayer on oath, or otherwise, as to the statements contained in said return, and to demand and obtain production of the taxpayers' books, papers and accounts, and to examine the same, and he shall also have all the powers conferred upon the assessor under section 17 of the Assessment Act:

The surveyor of taxes and inspector of revenue and assessors shall be and are hereby empowered to take and administer all oaths, declarations or affirmations required under this act."

9. Section 60 of the said act is hereby amended by striking out the words "together with a list of mortgages (if any) for which said party is assessed, with the names of mortgagors and mortgagees, and the amount of such mortgage," where they occur in the sixth, seventh and eighth lines thereof.

DEATHS AND FUNERALS.

Alfred Rumble Dies at Jubilee Hospital. Prominent in Secret Societies.

At the Jubilee Hospital on Sunday morning the death occurred of Alfred Rumble, a resident of the city for the last thirteen years, during which time he gathered around him a large number of friends, who were greatly grieved to hear of his death, although it had been expected for some time. The deceased was a native of Lancashire and 33 years of age. He was a bricklayer by trade, and followed that calling in Victoria. In January last he contracted typhoid fever, which developed a short time ago into acute tuberculosis, from which death resulted. Deceased was a prominent member of Victoria Lodge, No. 1, I. O. O. F., and also of Perseverance Lodge, I. O. G. T., in the affairs of which he took a keen interest. The remains were taken to the steamer Charmer last night from the B. C. Funeral & Furnishing Co.'s parlors. There was a large attendance of bricklayers and Odd Fellows. It was the meeting night of Victoria Lodge, No. 1, and the meeting was postponed out of respect to his memory, and the members followed the remains of the late Mr. Rumble to the steamer, which carried them to Vancouver, where he will be interred with the remains of his two children to-day. His brother, J. Rumble, a stonecutter resident at Vancouver, accompanied the remains to that city. Victoria Lodge No. 1 and the Bricklayers' Association sent floral offerings.

The death occurred suddenly at Esquimalt at midnight on Sunday of Frank Williams, who has been working for some time past as bartender at the Globe hotel. Williams, a man of about 45 years of age, had been suffering from heart disease, and it is understood that this was the cause of his sudden death. Late on Sunday night he was taken ill, and Provincial Constable Campbell, who arrived on the scene, telephoned to Superintendent Hussey, asking that he send the ambulance out to the Globe hotel. The ambulance was sent, but before it arrived Williams was dead, and early yesterday morning his body was conveyed to the parlors of the B. C. Funeral Furnishing Co. The deceased, who before going to the Globe hotel was a long time in the employ of the Dallas hotel, has no relatives here, but is said to have a sister living on the Isle of Wight.

The death occurred at the Russ House on Sunday of Mrs. Ellice, relict of the late Peter Ellice, a native of Austria and 69 years of age. The funeral will take place at 10 o'clock this morning from the Russ House.

Mrs. Latham, wife of John Latham, of Seventh street, died on Sunday. She was a native of Coventry, England, and was 46 years of age. The funeral will take place at 2 o'clock this afternoon from the family residence.

Many friends of the family from the city and district attended the funeral of the late Mrs. David Thomson on Sunday. The interment was at Saanich, where services were conducted by Rev. Mr. Christmas. The pall-bearers were Dr. R. L. Fraser, Sergt. Walker, Sergt. Redgrave, H. C. Sheldon, Fred. Turgoose and John Hannon.

Another funeral occurring on Sunday was that of Aaron Garland, which took place from the residence of Capt. Owens, Esquimalt road, to the Metropolitan Methodist church, where services were conducted by Rev. Elliott S. Rowe. The pall-bearers were Messrs. J. T. McIlmoyl, F. Gilchrist, J. Whitfield, J. Kennedy, R. Penketh and A. E. Talbot.

GOLDSMITH GROUP.

Bonded in England and Will Be Inspected.

Vancouver, April 22.—(Special)—W. H. Treat has cabled from London, England, that he signed the papers on behalf of the Goldsmith Copper Company of Vancouver, which binds that company to sell their group of claims adjoining the Britannia mines, on Howe sound, to the Boewick & Moering syndicate on the 1st of June, for $375,000 and 25 per cent. in a new company. In the meantime the property is to be thoroughly inspected by an English mining engineer, who will arrive this week, and £1,000 has been deposited in the bank here for pursuing this work. No word has been yet received regarding the consummation of the Britannia sale.

THE JEWISH BUTCHERING

Strict Regulations Governing Killing and Selection of Meat For Food.

From New York Sun.

In one of the big slaughter houses in this city a certain proportion of cattle, from 1,600 to 1,900 head, are slaughtered each week according to the Shechitah or Israelitish law. Here can be seen the buther who is not only a strong man, but also a scholar versed in ancient lore, the Jewish inspector who looks like a professor, gravely meditative, and the rabbi, skull-capped and spectacled, giving approval to the blades with which the work is done.

"It pays us to keep always a supply of kosher meat," said the manager of the business. "The demand for the genuine kosher is steady, and since only the heaviest, finest steers are used for it, the Gentile butchers are always ready to take the wastes and cuts off our hands. And some of the choicest 15-pound roasts sold anywhere in the city are from Shechitah-killed bullocks.

"You see out of the 1,900 cattle butchered for kosher, only about 70 per cent. will prove available. Not that there is anything the matter with the meat itself, but some of the fine rules relating to the ceremony of killing may not have been complied with. If the knife trembled in the hand of the shochet butcher when he performed his office, the seal of kosher meat cannot lawfully be affixed to that carcass. If it proves, after a steer is lawfully killed that there is some flaw in its lung tissue or some slight injury in the lining of its stomach—no matter how long healed— that steer would be unavailable as kosher. It would be called terepha, meaning most excellent, sound meat, but not fit for an orthodox believer's consumption.

"The forequarters only of the steers killed for kosher are used by Hebrews. The fifth rib is the dividing line between the sanctioned and the unsanctioned. The porterhouse steaks, tenderloin, and all the hindquarter parts, so much prized by the Gentiles, are not wonted by the Jews.

"We get a cent a pound more for the forequarters—generally considered an inferior portion—if killed according to the Shechitah, than we would get if the animal was slaughtered in the ordinary way; so it is just as cheap to us to adopt that method. Come up to our refrigerator compartments," he added, "and I will show you the different assortments."

Admitted to the great refrigerator floor, the visitor is amazed that anything so commonplace as dressed beef can be made into so pleasing a picture. The compartment is so cold, being at 36 degrees, that wraps are needed to enable one to stand the change of temperature. But the rows of regularly hung sides of beef, stretching off in symmetrical evenness down the long enclosure, with barely walking room between them, are a sight to see. There are hundreds of great halves of animals suspended neck downward, each from its own hook, hanging with such orderly precision that hardly a deviation of outline shows.

"This is kosher," says the manager, stopping before a specimen. "A beauty, isn't it? The fat clear, white and firm, like marble, and the lean an even, wholesome pink. See, this is the tag," indicating a label fastened to the forequarter by a wire.

"This label has set down in Hebrew the date of the killing and the fact that the Shechitah in the case of this particular animal was legally followed. The signature is that of the chief assistant of the rabbi, who is authority for the Jewish law in this respect for the whole United States. Up to 13 or 14 years ago there was no official in charge of the matter. Each slaughter house that catered at all to Jewish trade employed its private shochet or Jewish butcher, but there was no one in authority over him, no supervision of his actions. The customers had no guarantee that the meat they purchased as kosher was genuine.

"The increase of Hebrew population in New York prompted the importation of an official trained in the supervising of such matters in Russia, and the consumers of kosher meat have since felt safe in relying on the official seals he instituted. There are even now numerous butcher shops about town, with mystical letters put up in their windows, signifying that kosher meat is sold in stock, which are not always to be trusted. These shops have customers because the customers are ignorant that the lawful ceremonies have been omitted. But those Hebrews alert enough and able to pay for a guarantee in this, which they hold a most important domestic matter, will not be put off with any sharp practice.

"Apart from all prejudice, the forequarter of an animal known as the chuck meat, really contains the most nutritious, life-sustaining elements. It is meat that requires long, skilful cooking to be at its best; but when properly prepared it is immeasurably more nutritive than the cuts and joints usually thought so much of and selling for a higher price.

"I think it will be conceded that portions which can be cooked in a hurry like steaks, etc., are not so toothsome or life-giving as those that take a long time and much skill to make ready, but that is a matter of taste. Another thing, if kosher meat has been killed more than 72 hours it is unsalable as kosher, and has to go at the usual price to people who don't care whether the steer was killed by one method or another.

"They are killing by the shechitah this morning," he added. "I will show you our shochet. He has been with us ten years and is a learned man, as well as a man of big stature. He must not only be strong, but also must not know the meaning of nerves, so that his hands may not tremble in performing his office and cause suffering."

The big, rough-walled enclosure where the slaughtering goes forward is an impressive place. From the stairway going down to it, which stairway looks out on the East river, can be seen the cattle yard full of big steers just taken in from the flat boats at the pier.

the killing, which goes on behind the heavy barred partition in one corner, a corner which opens by a chute onto the cattle yards, and into which the brutes are forced, one by one. But there is continually the sound of scrambling hoofs behind that wall, and the tussle that must inevitably ensue when any powerful creature gives up its life.

"The rabbi there on the bench is a great scholar. See him examine the knife," the manager whispers.

The rabbi looks like a scholar. He is lean and pale and wears a student's cap pushed back off his forehead. He runs his finger critically over the gleaming blade of the shochet's knife. It is satisfactory. He gives it into the hands of the shochet, who retires within the boarded enclosure, where his skilful and religious act is to be performed.

There is renewed scrambling and tussling behind those boards. Another bullock dies. The shochet again brings the blade to the rabbi for inspection. But this time it must be sharpened, so another knife is selected.

Meanwhile an archaic-looking, long-bearded Jew of powerful frame, but of delicate touch and seemingly much perception, stands at a long table examining the condition of the newly slaughtered animals outspread before him. He has come upon some symptom in a carcass that requires investigation.

He leads his long fingers again and again over the membrane of a suspected lung, and finally dislodges it. Then he examines the under part by pouring warm water on it to discover if an aperture has been made in the lung by the separation of the tissue from it. The water leaks through. The animal has at some time and inflammation of the lungs. It had recovered from the malady and was seemingly in splendid health when killed, but it can only be terepha, not kosher. Israelites may not partake of its succulence.

"The skilful operation of Shechitah depends on two things," says the manager, "the fitness of the shochet and the fitness of the knife. The shochet must be careful, active and brisk. He must not only be a believer in the Mosaic law, but he must be an expert in examining the inner structure of an animal.

"If he breaks the Sabbath he is no longer a shochet, but his name is nabal, a miscreant. An animal, no matter how wholesome, and, fat, if killed by such a man, is called nebelaha, or dead of itself. The shochet must have a good knife of the required length, sharpness and smoothness, without the least indentation, in order to cut the animal's throat without stopping and without pressing down the knife in the least. In this way the two bodies of the animal, the exterior body containing the brain and the interior body containing the heart, are separated from one another in the speediest and best manner.

"There are five rules relating to the immediate fact of the killing and the violation of any one of them would condemn that particular animal as unavailable for kosher. In the ancient Hebrew writings the most painful and the most painless kinds of death are described. In the most painful the spirit is said to depart from the body with the same difficulty that wool is taken out of thorns or burrs. In the easier dissolution body and spirit part with the same ease that a hair is drawn from milk.

"The shechitah is supposed to precipitate a much easier death than that caused by blows on the animal's head. The flesh of a beef killed by a Jewish method looks more uninviting than that butchered in the usual way simply because the beast has bled freely. Occasionally coagulated blood is found on the ribs of an animal killed by blows on the head, or blood adheres to the inside of the spine and the clots cannot be removed by washing. For this reason some of the choice retail butchers who have no interest in the religious functions of the Schechitah, like to get hold of beef so killed.

"The flesh of an animal killed by blows is heavier than the flesh of one killed by Schechitah, because the blood has been absorbed by the members. The blood is the life and spirit and is forbidden to the orthodox Hebrew, who believes that if a man eats blood he partakes of its properties and qualities and transmits those qualities to his children after him. 'Only be sure that thou eat not the blood, for the blood is the life,' is a mandate set down in Deuteronomy.

"What is the trouble with that beef?" he asked seeing the examiner shake his head doubtfully over a portion of lacy-looking membrane which he held and then consult with the shochet.

"A nail had penetrated the lining of the stomach," came the answer. No, it had not injured the health of the creature. The wound was healed long ago, but the meat is not kosher. How does a steer get hold of a nail? Oh, frequently needles, nails, and other foreign substances are found in the stomach. Of course not so much in the range cattle, but the larger portion of the kosher meat must come from cattle that are stall fed. The Western buyers take them thin and in poor fix for butchering from the range and then fatten them in barns.

As much care is exercised in the killing of poultry for the use of Hebrew families as in the killing of beef. Hundreds of dealers in the uptown districts where prosperous Hebrews live and others on the East side down-town keep only Shechitah-killed geese, ducks, fowls and turkeys for their trade.

Some of these have slaughtering establishments of their own; keeping a shochet regularly employed and also a rabbi or examiner authorized to attach the seal guaranteeing that the killing of the poultry was lawful. The more general usage is for the individual dealer to buy a coop of live birds and lodge them at the public slaughter house to be killed at a cent a head after the prescribed manner and according as he needs them.

At the Gouverneur slip slaughter house tier upon tier of padlocked cages on the different floors are leased out to the small poultry dealers for this purpose, much as boxes in the post office or boxes in the deposit vaults are rented to customers. At this place 15,000 head of fattened stock a day are put to the Shechitah; eighteen sochets at $15 a week are on the staff of employees.

The chicken or goose to be executed is swung by the legs from a hook overhanging a trough. The gullet and windpipe are severed by a special blade exactly as in the case of steers. The knives are kept steeped up to the handles in a solution of lime to prevent their rusting. Even after the Shechitah has been lawfully performed if the bird proves to have an enlargement of the crop or an injured wing it is condemned for orthodox eating. It is then terepha, good for outsider's consumption, but under the ban for its original purpose. If killed properly and no fault found the victim is taken to an ingeniously contrived machine where the Hebrew seal of approval is in a twinkling affixed to the legs.

During the winter season from 6,000 to 7,000 geese are sealed and guaranteed thus in a single week.

ST. LAWRENCE NAVIGATION.

First Vessels of the Season Have Reached Montreal.

Montreal, April 22.—(Special)—Navigation to this port to-day. The steamships Liverton and Jacona reached port to-day, one from England, and the other from the Mediterranean. Steamship companies started to erect sheds to-day.

Do not suffer from sick headache a moment longer. It is not necessary. Carter's Little Liver Pills will cure you. Dose, one little pill. Small price. Small dose. Small pill.

C. P. R. CHANGES.

A New Arrangement of Some of the Head Officers.

Montreal, April 22.—(Special)—The following official appointments are announced by the Canadian Pacific:

Wm. Whyte, present manager of the western lines, to be assistant to the president, remaining at Winnipeg for the present.

Thos. Tait, present manager of eastern lines, to be manager of transportation.

Jas. Osborne, at present superintendent of the western division, to be superintendent of the Atlantic division, with headquarters at St. John, N. B.

H. P. Timmerman, at present superintendent of the Atlantic division, to be superintendent of the Ontario and Quebec divisions, with headquarters at Toronto.

J. W. Leonard, at present superintendent of the Ontario and Quebec divisions, to be superintendent of the western division with headquarters at Winnipeg.

C. W. Spencer to be superintendent of the eastern division, with headquarters at Montreal.

A new division is to be created, the Lake Superior division, which will be composed of all the main line between Chalk river and Port Arthur, and all branch lines connecting therewith.

T. Williams, at present division superintendent at London, has been appointed general superintendent of the new division, with headquarters at Port Arthur.

Evidences of Progress

Scenes Along the Line of the Esquimalt and Nanaimo Railway.

To those interested in the development of Vancouver Island—and they include every loyal Victorian—a trip up the Esquimalt & Nanaimo railway will prove an object lesson more forcible than anything that can be set forth in black and white. The trip itself is well worth the undertaking, for it carries one through a diversity of lovely scenery unequalled in any part of the globe, in the same compass. Leaving Victoria, one gets a fine view of the harbor, with a lookout to sea, and after rushing through picturesque Victoria West, a passing glimpse of Esquimalt is had. Then on through a pastoral country, skirting Langford lake to Goldstream, where the grade rises and the scene changes to towering peaks and dizzy gorges. The train winds through deep rock-cuts and clings to side hills, following the precipitous shores of Saanich arm to the Summit. Then down hill for a time, and a new vista of beauty breaks upon the view, charming Shawnigan lies sparkling like a diamond set in emeralds—the home of speckled trout—with its fine hotel tempting the wayfarer to linger and abandon himself to the dolce far niente which the scene suggests. Speeding onward, the Cowichan valley is reached, with its comfortable, prosperous looking farms nestling in a bed of greenery; and so on, every curve revealing a new prospect of the natural panorama unfolded to the eye, until the fine harbor of Chemainus looms in sight. Thence through forest lands for a few miles and the train emerges on Oyster Harbor, one of the most beautiful of the many that indent the east coast. The pause at Ladysmith gives one an opportunity to realize in a measure the loveliness of this grand bay, then on to Nanaimo, the coal metropolis, and Wellington, the deserted village, forlorn and empty since the coal seams were worked out and the miners removed to Extension mines.

The beauties of the scenes traversed by the E. & N., fair and attractive as they are, are made doubly interesting by the signs of progress which meet the eye at nearly every point. Every little hamlet and station has its new buildings under construction. Everywhere are new clearings, newly ploughed fields, new fences, barns and farm houses. The live stock is noticeably more numerous along the line, and evidences of new settlement are everywhere apparent. At Duncan the most noticeable improvement is a fine hotel, at Westholme the Mount Sicker railway joins the E. & N., and long lines of ore cars stand on the sidings waiting for hauling to Ladysmith, where it is shipped to the Tacoma smelter. The Mount Sicker mine is shipping daily 70 tons of high grade ore, while 20 tons of lower grade are being added to the big dump.

Of all the places on the line, however, the progress being made at Ladysmith is the most striking. Just one year ago there were three buildings on the present townsite. The place was a wilderness of stumps and fallen timber, and it required a man to be possessed of the nerve of a genuine Western "rustler," encouraged by the persuasive eloquence of Mr. Thomas Kitchin—the energetic townsite agent—to stake his dollars on a lot. There were several men with stiff upper lips and ample back bone, however, who "plunged" on lots, and many of them are hugging themselves to-day for their forethought, for their properties have doubled and trebled in value, and are still rising. The wilderness of twelve months ago is now a flourishing town, with flourishing business houses, graded streets, and a general air of activity that would be a source of pride to many an older community. Ladysmith station is the neatest and most commodious on the line, and as the train arrives one would imagine that the whole town had come out to meet it, but it is only the everyday bustle, for the local traffic is the greatest of any place on the line outside of Victoria and Nanaimo. Back of the station, and paralleling the water front, is the Esplanade, a fine, wide thoroughfare, as yet only partly graded, but giving promise of a noble business street. Thence the town rises, tier upon tier, of broad avenues, intersected by cross streets, 100 and 80 feet wide, respectively, with lots 40 and 50 feet frontage by a depth of 150 feet, with 20 feet lanes in every block.

At the south end of the water front are the immense coal bunkers, wharves and transfer docks of the Wellington Colliery Company. These bunkers have a capacity of 9,000 tons, and by a system of overhead tracks they can be supplemented by coal trains that deliver their loads direct to a vessel, so that the largest coal carrier can be loaded within 24 hours. The Algoa, the largest steamer in the North Pacific, was loaded on her last trip with 11,000 tons of coal in 30 hours—her capacity is over 12,000 tons. The Algoa has the record of carrying the largest cargo ever taken from San Francisco to China. She carries a crew of 64 Chinese and 16 white men. At low water the depth at the Ladysmith docks is 35 feet, and at high tide 49 and 50 feet, so that no vessel afloat is too large to be accommodated. The transfer dock is so arranged as to rise and fall with the tide, and Transport No. 1 brings nine loaded freight cars each trip from Vancouver for Victoria and other points on the E. & N. Cars of many of the big railways of Canada and the United States may be seen any day in the week at Ladysmith and other places along the line.

Some of the principal business houses are on the Esplanade and High street, the most prominent being Lieser's big general store, immediately facing the railway station, and Roston's—hardware, crockery, etc.—on High street. Although the town is so young, there are already twenty-three business houses, six hotels—real hotels, clean, will furnished and comfortable—three churches (Presbyterian, Roman Catholic and Methodist), an Odd Fellows' hall, a Masonic hall and Nicholson's hall, which are in demand nearly every night in the week for dances and other social gatherings. There are two well stocked lumber yards, and Messrs. Freel and Davidson are building a large foundry, which will be furnished with appliances for turning out all classes of work.

A walk through the town will convince anyone that its people are resolved to make it a success. Everywhere are workers, clearing and levelling lots, excavating foundations, grading streets, while look where one may he will see new buildings in course of construction, carpenters, masons, painters, gardeners, and other workmen plying their avocations. Well dressed women and healthy, robust children are to be seen at every turn, and as one passes the cosy, well built cottages of the miners, the notes of the piano tell the story of the finer side of life being cultivated. Autolocus says: "A merry heart goes far in a day," and if one wanders about Ladysmith, he will come to the conclusion that it is a town of merry hearts, which is bound to go ahead, for one hears laughter, song and whistling everywhere. The class of dwellings—of which there are of all kinds about 100—is far superior to those generally seen in a new town. They are all more or less ornate and tastefully painted, their exteriors giving earnest of the interior comfort. The Wellington Colliery Company built 35 or 40 cottages, and has disposed of them to the miners at very reasonable terms; a small monthly payment securing ownership in a few years—a practical application of socialism.

At the present moment there are between fifteen and twenty new buildings going up, apart from the foundry, and lots are being cleared and foundations laid for several others. The government has granted $5,000 for a school and has also promised to divert the main highway from Nanaimo to Victoria through the town by way of Third avenue. The water supply of the town is assured. From a lake lying about two miles west, which will give a fall of 175 feet, the company is surveying a line, and a supply of 12-inch pipes are on the ground to convey the water, which is of excellent quality, to all parts of the town. It is also proposed to put in an electric light plant, the power to be supplied from this same lake.

The townspeople are nearly all miners, who work at Extension mines—12 miles distant—which employs 800 men. They are taken to and from work by train, but to save time and accommodate the men, the company is about to build a short line, which will lessen the distance by four miles. In addition to Extension mines the company is contemplating the opening of new coal seams at Haslem creek, three miles from town, which will give employment to another large lot of miners, and add greatly to the population of the town. Many of the miners are still living at the mines, but as soon as houses can be built they will remove to Ladysmith. The present population, exclusive of Chinese and Japanese, is about 1,000, but it is expected that that will be doubled at least within the next six months.

It is not difficult, under all the circumstances, to foretell the future of Ladysmith. If it grows at the same rate for the next three years or so, it will easily rival Nanaimo in population, while its position as a business centre and distributing point is so favorable that it rests with its citizens to make it one of the most important points on Vancouver Island. The town has everything in its favor, a magnificent harbor, coal, iron and copper mines almost in its suburbs, a fine water power, good agricultural lands, abundance of timber; in fact, more than many a large manufacturing centre can claim. It needs only enterprise and capital to insure it a glorious future.

Unlike the majority of new mining towns, Ladysmith is an orderly, law-abiding community. It has a constable, but his services are seldom or never required, and his and the magistrate's offices are sinecures. The people are intelligent, industrious and thrifty, as their appearance and that of their children and their houses will testify. They are all earning good wages, live in comfort and never haggle o'er the baubees, so the lot of a Ladysmith store-keeper is a happy one.

If readers of the Colonist would see a Utopian community and also learn what Vancouver Island is capable of producing in the way of a town in the short space of twelve months, let them visit Ladysmith. They may amuse themselves there, too, for there is excellent boating and fishing—sea trout, cod, bass, rock cod and divers others of the finny tribes in myriads, and, in the season, ducks, grouse and other game, in the bay and surrounding woods.

LICENSE AUTHORIZING AN EXTRA-PROVINCIAL COMPANY TO CARRY ON BUSINESS.

"Companies Act, 1897."

CANADA.
Province of British Columbia.
No. 212.

THIS IS TO CERTIFY that "The Transvaal-Zambesi Company, Limited," is authorized and licensed to carry on business within the province of British Columbia, and to carry out or effect all or any of the objects of the company to which the legislative authority of the legislature of British Columbia extends.

The head office of the company is situate at Nos. 3 and 4 Great Winchester Street, London, England.

The amount of the capital of the company is £12,000, divided into 12,000 shares of £1 each.

The head office of the company in this province is situate in the city of Victoria, and Cuyler A. Holland, chief manager of the British Columbia Land & Investment Agency, Limited, whose address is Victoria aforesaid, is the attorney for the company.

Given under my hand and seal of office at Victoria, province of British Columbia, this first day of April, one thousand nine hundred and one.

[L. S.] S. Y. WOOTTON,
Registrar of Joint Stock Companies.

The following are the objects for which the company has been established:

(a) To adopt, enter into and carry into effect, with such, if any, alterations or modifications as may be agreed upon between the company (or the directors thereof) and other parties thereto, the agreement mentioned in clause 3 of the company's articles of association, securing to the company the benefit of a contract for the services of Mr. F. J. Quinton, of Johannesburg, S. A. R., annexed to the said agreement, and the full benefits of such agreement.

(b) To prospect and explore in the Transvaal, Rhodesia, or elsewhere, for the purpose of obtaining information, and also to acquire and enter into treaties and contracts and engagements of any description, and either absolute or conditional, with respect to lands, forests, harbors, mines, mining rights, minerals, water rights, and property of every or any nature, situate in any part of the Transvaal, Rhodesia, or elsewhere; and to negotiate for and acquire concessions, privileges and rights, absolute or conditional, from any government or states, or person or persons, or from any corporate or other body, and to enter into any arrangement with any government, ruler or authority, municipal or otherwise, for any purpose, or to any effect, and from time to time to alter and vary the same accordingly.

(c) To cultivate, improve and develop, and turn to account, any lands or property belonging to or leased to the company in the Transvaal, Rhodesia or elsewhere, or in or over which the company may be entitled to any rights or interests, in such manner as the company may think fit, and in particular by constructing houses, buildings, roads, railways, tramways, piers, harbors, irrigation works, water works or other works in the Transvaal, Rhodesia or elsewhere, or clearing, draining, fencing, planting, building, improving, farming, grazing, quarrying, mining, and by promoting immigration, or establishing or building towns, villages and settlements, and supporting, maintaining, improving, managing, working, operating, controlling and superintending the same, and contributing to the cost thereof;

(d) To stock, breed and deal in all kinds of cattle, sheep and other live stock, to grow and deal in all kinds of produce, to act as agents for the sale of machinery and goods, and to buy, manufacture and sell all kinds of goods, chattels and effects;

(e) To carry on, among other things, the businesses of machine makers, builders, contractors for the construction of works, both public and private, merchants, importers and exporters, printers, publishers, bankers, ship builders, ship owners, general carriers of passengers or goods by land or by water, brokers, and in any other businesses which may seem calculated, directly or indirectly, to develop the company's property;

(f) To promote, make, provide, purchase or otherwise acquire, take on lease or agreement, lease, let, grant running powers over, work, use, sell and dispose of railways, tramways, and other roads, ways and means of access to any part or parts of the property of the company in the Transvaal, Rhodesia or elsewhere, and to contribute to the expense of promoting, making, providing, acquiring, working and using the same;

(g) To carry on any other businesses, whether manufacturing or otherwise, which may seem to the company capable of being conveniently carried on in connection with the above, or calculated directly or indirectly to enhance the value of or render profitable any of the company's property or rights:

(h) To purchase, take on lease or in exchange, or otherwise acquire any real or personal property in the Transvaal, Rhodesia or elsewhere, including water or timber rights, and any rights or privileges which the company may think necessary or convenient with reference to any of these objects, and capable of being profitably dealt with in connection with any of the company's property or rights for the time being, and in particular any land, buildings, easements, licenses, concessions, patents, machinery, ships, barges, rolling stock, plant and stock-in-trade.

(i) To purchase or otherwise acquire and undertake all or any part of the business, property, rights and liabilities, including the goodwill of such business, in the Transvaal, Rhodesia or elsewhere, of any person or persons, partnership, association or corporation carrying on any business which this company is authorized to carry on or possessed of property suitable for the purposes of the company, and to make and carry into effect all arrangements with respect to the union of interest, and amalgamations, either in whole or in part, with any persons, or with any companies or company, having objects in some respects similar to or included in the objects of this company.

(j) To construct, erect, maintain and improve any buildings, works, mills, machinery or premises upon or in connection with any of the company's property;

(k) To lease, settle, improve, colonize and cultivate lands and hereditaments in the Transvaal, Rhodesia or elsewhere, and to develop the resources thereof, and to aid, encourage and promote immigration into any of such lands, and to colonize the same, and to lend and grant money for such purposes:

(l) To pay for any property acquired or agreed to be acquired by the company, and generally to satisfy any payment by or obligation of the company, by the issue of shares of this or any other company, credited as fully or partly paid up, or of debentures, debenture stock or other securities of this or any other company;

(m) To promote, organize and register, or assist in the promotion, organization, registration and objects of any company or companies, businesses or undertakings, either in Great Britain, Ireland or abroad, having objects wholly or in part similar to those of this company, or for the purpose of acquiring, purchasing, holding, working or otherwise dealing with any property of this company, or in which this company is interested, or for any other purpose, with power generally to assist such companies, businesses or undertakings, and in particular by paying or contributing towards the preliminary expenses thereof, or providing the whole or part of the capital thereof, or by taking shares therein, or by lending money thereto, upon debentures or otherwise;

(n) To subscribe for, take, acquire, hold, sell and give guarantees, by way of underwriting or otherwise, in relation to the stock, shares, debentures, obligations and securities of any company, carrying on or intending to carry on any business or transaction capable of being conducted so as directly or indirectly to benefit this company, or of any supreme, municipal, public or local board or authority, provided always that the funds of this company shall not be employed in purchasing or acquiring its own shares, or in loans upon the security thereof;

(o) To enter into partnership or into any arrangement for sharing profits, union of interests, reciprocal concession or co-operation with any person or persons, partnership, association, corporation, or company, carrying on or about to carry on any business which this company is authorized to carry on, or any business or transaction capable of being conducted so as directly or indirectly to benefit this company, and to take or otherwise acquire and hold shares or stock in, or securities of, and to subsidize or otherwise assist any such company, and to sell, hold, re-issue, with or without guarantee, or deal with such shares or securities;

(p) To do all acts and things which may be necessary for or desirable in connection with procuring and to procure for the company a legal recognition, domicile and status in the Transvaal, Rhodesia, or in any country, state, or territory in which any of its property, estate, effects, or rights may be situated, or in which the company may desire to carry on business, and to appoint attorneys, local boards and agencies (with such powers as the directors of the company may determine) to represent the company in any such country, state or territory;

(q) To enter into any arrangements with any governments and authorities that may seem conducive to the company's interests, and to obtain from such governments and authorities, or take over from other persons or companies possessing the same, any rights, privileges and concessions which the company may think it desirable to obtain, and to carry out and utilize the same, and to obtain or assist in obtaining any acts of parliament or session, or sanctions, or orders of any such governments and authorities which the company may deem proper;

(r) To invest and deal with the moneys of the company not immediately required, upon such securities and in such manner as may from time to time be determined, and particularly to raise or borrow and secure the repayment of money in such manner and on such terms as may seem expedient, and in particular by the issue of debentures, charged upon the whole or any part of the undertaking, property and assets of the company, both present and future, including its uncalled capital;

(s) To make, draw, acc