

### British Columbia.

R. J. Ferguson, saloon, Victoria, has sold out.  
P. Maurman, cooper, Victoria, has sold out to Chas. Spanholtz.  
F. Davis & Co, restaurant, Victoria, has had effects seized by sheriff.

The SS. Sardonyx has sailed for Portland to bring 250 tons of flour for China.

Crosdale & Jones, [real estate and insurance agents, Victoria, have dissolved partnership.

The Bon Accord cannery has forwarded east the first shipment of this season's pack of salmon.

Beegan & Madigan, millinery, Victoria, contemplate dissolving partnership and closing out business.

The ship W. F. Drew, from China, has been chartered by the Moodyville mills to load lumber for South America.

Jacob Cohen has bought the business and good will of the Cosmopolitan Hotel, Vancouver, from the late proprietor, Mr. Louch.

Frank Davis late proprietor of the Belvidere restaurant, Victoria, has left for parts unknown, leaving behind him many lamenting creditors.

The ship Riverside, has cleared from Vancouver with a cargo consisting of 1,093,355 feet rough lumber, valued at \$14,252.89, for San Diego, California.

Contractor McGillvray, of New Westminster, arrived in the Selkirks where he has a contract for \$100,000 worth of snow sheds, on Three Valley and Summit lakes.

The salmon are commencing to run on the Fraser River, and canners are all prepared to begin operations. The water is gradually subsiding to its usual level.

Oppenheimer Brothers, Vancouver, have received the goods bought by them recently in the east, and have accordingly opened up business in their warehouse on Powell street, as wholesale dealers in groceries, liquors and cigars. This is the first wholesale grocery house established at Vancouver.

The Vancouver News says: Manitoba butter is beginning to find its way in large quantities to the coast. The quality is good and there is no reason why it should not supplant the California butter in this market. Nearly fifty pkgs. arrived yesterday, and several dealers are making arrangements to receive supplies at regular intervals.

The Vancouver News of a recent date says: Yesterday was an unusually active day in real estate. Purchasers were numerous, and a large amount of property changed hands, and all at advancing prices. The sales were not confined to any particular quarter of the city, but were scattered in almost every direction, although the heaviest sales were made on Hastings street.

Vancouver has been made a Customs port of entry, with Mr. Bowell, late of Winnipeg, as collector. The News of that place says: Mr. Bowell, who has the honor of being the first collector for the port of Vancouver has had much experience in the customs department. He was surveyor of customs in Winnipeg for several years, during which time the bulk of the collector's work fell to him, so he is in every way com-

petent to manage the department successfully and will no doubt become as popular here as he was in Winnipeg.

The SS. Mexico arrived at Vancouver from San Francisco with a large quantity of freight for shipment over the Canadian Pacific. The following are the consignments and their destination. Best wool, 10 tons wool; Chicago 10 tons canned goods; St. Paul 20 tons do.; Minneapolis, 20 tons do.; Omaha, 20 tons do.; Sioux City, 20 tons sugar; St. Louis, Mo., 20 tons borax; Marshalltown, Iowa, 40 tons sugar; Des Moines, Iowa, 40 tons sugar.

The erection of permanent workshops at Vancouver for the Canadian Pacific Railway has been finally decided and the spot for their location fixed. The size and style of the shops will be exactly similar to those in Winnipeg and will be very substantial in structure. The following are the dimensions as laid down in the plans: Machine shops 61x130 feet, boiler shops 64x66, blacksmith shops 60x100, coppers shop 30x 60, stores department and offices 50x150. The round house will have a capacity for twenty engines. The buildings will be built of wood, afterwards bricked both inside and out.

### Taxing Commercial Corporations.

An important decision has been made by the Privy Council on the right of the local legislatures to tax commercial corporations. The test came about in this way. In 1882, the legislature of Quebec passed a law taxing all commercial corporations doing business in that province. The constitutionality of the law was disputed, by the corporations, and after a fight of several years, victory rests with the legislative authority. The local legislatures have power to impose only direct taxes, and this, it was contended, was indirect; a contention confirmed in 1883 by Justice Rainville. This decision was reversed by the court of the Queen's Bench. Under this law every bank, insurance company, every incorporated company carrying on labor or trade, every loan, telegraph, telephone, city passenger railway company is liable to pay certain specified taxes annually. Electric light and electric railway companies are omitted; but there is no assurance that they will not be scooped into the net the very next session. The tax will be on the capital of the banks, insurance, navigation, loan, and telegraph companies, and the city railway companies will pay \$50 for each mile of line; ordinary railway companies \$5 a mile, and those which have received government subsidies \$50 a mile.

A. B. HOWIE, of Morden, has started a bakery and confectionery business at Manitou, Man.

RICHARDS, BROPHY & DARBY, barristers, Winnipeg, have dissolved partnership. Richards & Brophy continue the business.

W. KINNESTEN of Calgary, is going to San Francisco to make arrangements for the direct importation of his supply of fruits.

A CARLOAD of the material for electric lighting has arrived at Calgary. Among the rest is a large engine and several dynamos. The erection of the buildings and the stringing of wires, it is understood, will be begun at once and pushed forward rapidly to completion

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