

13167 15-

*Boyd*

EX D  
A

Ottawa, 28th May, 1942.

Dear Sir -

I am forwarding herewith Indian Affairs Branch file No. 15167-152 which contains correspondence upon the subject of the corporation of the City of Vancouver taxing the interest of Chinese permittees in the Musquam Indian Reserve No. 2, Province of British Columbia.

For some years a number of Chinese market gardeners have been occupying small areas in the above Reserve under yearly permit in accordance with the Indian Act and the rentals therefrom are in excess of \$4000.00. The City of Vancouver, in recent years, included the said Reserve within the City limits and has been taxing the interest of the Chinese market gardeners. The taxes have become almost as large as the rent we receive from these permittees.

In June, 1941, a test case was brought before Judge Ellis in the County Court, City of Vancouver, and judgment was given in favour of the City. The right to tax the interest of leasees, permittees, etc., within an Indian Reserve by Provincial, Municipal or County authorities is not disputed but I would appreciate your advice as to whether the City was within its rights in including the said Indian Reserve within its limits without first having obtained the consent of the Crown (Dominion) or Indian band. Departmental letters and memoranda on the above question are tabbed on the Departmental file herewith for ready reference.

*Boyd  
C.C.*

There is also herewith prints of sheets 22-C-5 and 22-C-6 on a scale of one mile to an inch on which the limits of Greater Vancouver as per section 2, Chapter 17, Revised Statutes of British Columbia, 1929, have been shown bordered in green. This map and outlining of the limits of Greater Vancouver have been furnished by the office of the Surveyor General and Chief, Hydrographic Service of this Department.

APPROVED  
*Boyd*  
LEGAL DIVISION

Yours very truly,

*Charles G. Boyd*

Deputy Minister.

The Deputy Minister,  
Department of Justice,  
Ottawa.

*Peer copy*