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*With Compliments
of John B. McKilligan*

REPORT ON TAXATION

—AND—

DRAFT OF PROPOSED ASSESSMENT ACT

—FOR THE—

PROVINCE OF BRITISH COLUMBIA,

—BY—

JOHN B. MCKILLIGAN,
Surveyor of Taxes and Inspector of Revenue.



VICTORIA, B. C.:

Printed by RICHARD WOLFENDEN, Printer to the King's Most Excellent Majesty.
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REPORT ON TAXATION

—BY—

JOHN B. MCKILLIGAN,
Surveyor of Taxes and Inspector of Revenue.

—o—

To the Honourable

James Douglas Prentice, Minister of Finance.

SIR,—I have the honour to submit the following report:—

The office of Surveyor of Taxes and Inspector of Revenue was created by the Legislature during its Session of 1900. I was appointed to the office on the 15th September, 1900, and immediately entered upon the duties.

Your predecessor in office, the Hon. J. H. Turner, defined my duties, as follows:—

“To see that all laws affecting the revenues of the Crown in this Province are properly carried out, and that the revenues to which the Crown is thereby entitled to receive are being fully and systematically collected: To examine the present systems of collection and the methods of assessment under the Assessment Act, and, if any of the systems or methods should appear defective, or imperfect, to suggest remedies: To give more particular attention—in the first place—to the Assessment Act and its operations: To study the assessment laws of other provinces and countries: To become familiar, as opportunity occurred, with the systems adopted elsewhere, and to suggest whereby a greater revenue could be had without unduly increasing the present rates of taxation: To revise the present Assessment Act, and draft a new Act in accordance with the best recognised principles of taxation, in so far as they are applicable to this Province, but to avoid the introduction of any system—theoretical or otherwise—that had not been tried and successfully carried out elsewhere: To visit the different parts of the Province from time to time and endeavour to effect an equitable and just assessment upon all property and income where inequality existed: To superintend the Assessors and Collectors in the performance of their duties: To conduct all correspondence with them, and others, in relation to the administration of the laws affecting revenue: To decide questions between the public and Assessors, arising out of the Assessment Act, and generally to do everything that will be conducive to the best interests of the Province: To be directly responsible to the Minister of Finance for all acts, and to submit all important questions for his approval.”

Apart from the revenues directly derived from the Dominion, the following are the principal sources of revenue of this Province:—

1st. From direct taxation—

- (a.) From taxes on real property, including the wild land tax;
- (b.) From taxes on personal property;
- (c.) From income tax;
- (d.) From mineral tax;
- (e.) From coal and coke tax;
- (f.) From revenue, or poll tax;
- (g.) From inheritance, or succession duty.

2nd. From land sales and rents—

- (a.) From land sales;
- (b.) From rent of land and rent of water privileges;
- (c.) From timber leases;
- (d.) From rents of property other than land.

- 3rd. From royalties and licences—
- (a.) From timber royalties and licences;
 - (b.) From licences for the sale of intoxicating liquors and trades licences, outside the boundaries of municipalities;
 - (c.) From marriage licences;
 - (d.) From royalties on coke and coal.
- 4th. From fees, fines and forfeitures—
- (a.) From fines and forfeitures, and Small Debts Court fees;
 - (b.) From probate fees;
 - (c.) From registry office fees;
 - (d.) From Free Miners' Certificates;
 - (e.) From fees, Bureau of Mines;
 - (f.) From law stamps;
 - (g.) From general mining, that is, from recording fees, lay-overs, searches, mining leases, etc.
- 5th. Miscellaneous—
- (a.) From Government Printing Office;
 - (b.) From Provincial Home;
 - (c.) From refunds;
 - (d.) From all other miscellaneous sources not otherwise enumerated.

To make a thorough and careful examination into all these different sources of revenue, and examine the systems and methods of collection, and to see that the laws in connection therewith are complied with will necessarily occupy much time and careful attention, and can only be gradually overtaken.

The Hon. J. H. Turner instructed me to take up first, that portion which he considered the most urgent, namely, the Assessment Act, and the revenue derived thereunder.

Accordingly, I have devoted the greater part of the time to this all-important subject.

I had the honour of submitting to your predecessor in office, the Hon. Mr. Turner, an interim report, dated 21st February, 1901, and have, from time to time, submitted other reports, both verbally and in writing.

For your information I may here briefly refer to some of the chief objects I have tried to accomplish.

ASSESSMENT DISTRICTS.

When preparing a list of Crown-granted lands for the use of Assessors, I had considerable difficulty in allocating to each Assessment District the lands belonging to it. There was no map showing the boundaries of the Assessment Districts, and there was no official record to show these boundaries clearly. On examining the Orders in Council appointing the individual Assessors, I found that their territorial jurisdictions were very indefinite and imperfect. In some cases the boundaries were described by the old polling divisions established in 1869, some followed the electoral divisions and others the land recording and mining divisions. These uncertain divisions were subject to numerous changes consequent upon the changes made in electoral districts at each time that a new Redistribution Act was passed. I found also that several Assessment Districts overlapped, and thus created confusion; I therefore copied out all descriptions of boundaries as they stood, and got a map prepared showing these boundaries. When this map was finished it showed where the overlapping occurred and the indefiniteness of the boundaries. I wrote each Assessor, with a tracing from the map showing the boundaries given, and asked him to mark thereon, as clearly as possible, the actual boundaries covered by his work in assessing. When answers were returned the result showed even greater uncertainty, and it therefore became necessary to re-adjust the boundaries by well-defined lines. A new map was then prepared, dividing the Province into Assessment Districts, following, as nearly as possible, the former districts, but marking the boundaries between each district by clearly defined lines. A sectional map showing the new divisions, accompanied by a written description, was sent to the Assessors for revision or suggestion. After correspondence with them and others, a final map and a correct description of boundaries, as finally arranged, were prepared, and an Order in Council approving of the same was passed. This Order in Council and list were published in the Gazette on the 25th April, 1901. The arrangements provided for in that Order in Council have all been carried out, and have given complete satisfaction. The Assessment Districts will not now be subject to the changes incident to

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Redistribution Acts. Had the boundaries remained uncertain, doubts as to the Assessors' right to grant tax deeds and otherwise might have arisen. If through the industrial or other growth of any district the work devolving upon any Assessor becomes too great, the district as arranged could be easily subdivided within the boundaries now established.

ASSESSMENT ROLLS.

From a critical examination of the assessment rolls, and having visited different parts of the Province, had interviews with Assessors, as well as extensive correspondence with them, I can state that the law is fairly carried out, but that there are inequalities in the assessed values of property and income in almost every district cannot be denied. These inequalities are, however, being gradually removed. The rule laid down in the Act that the Assessor shall "assess all property, both real and personal, at their actual cash value, as they would be taken in payment of a just debt from a solvent debtor," is not in all cases carried out to the letter, although it may be generally attempted. Much depends upon the Assessor's judgment and on his interpretation of the rule. It is also true that some property escapes taxation, more especially personal property. Real property, so far as known to the Assessor, is assessed, but owing to the fact that a large proportion of the Province is still unsurveyed, and a proportion merely surveyed into groups, ranges and townships, and not into sections or other similar divisions, it is quite possible that all the land liable to assessment is not reached. All land which has been sold by the Government or pre-empted, and all to which a title has been registered, has been put upon the rolls, either from the Land or Land Registry Office records; but apart from the information thereby obtained, augmented by the Assessor's own knowledge of his district, there is no absolute check that every parcel of land is assessed. The omissions, if any, cannot be great. Means are being taken to secure the absolute check necessary. I have had occasion to point out several cases of unequal assessments, and these have been corrected. In regard to the assessment of personal property considerable difficulty exists in obtaining correct assessments. This difficulty is not confined to British Columbia, but is universal where personal property is assessed. Personal property, which is visible and tangible, may readily be assessed, but the Assessor has no facility, or only a limited facility, for obtaining a list of property that is invisible and intangible. In comparison, however, with other countries where a similar system of taxation prevails, the proportion which the assessed value of personal property bears to the assessed value of real property, British Columbia stands far above the average. Notwithstanding this fact, a good deal of personal property escapes taxation. This arises not so much from any neglect or omission on the part of the Assessor, but from the difficulties that surround the assessment of this class of property and the unwillingness of the taxpayer to disclose his affairs. I submit in the Appendices hereto statements of the assessed value and taxes on real and personal property, wild land and income for the past three years, showing a steady and substantial increase. In order to get the best results, I have altered the forms formerly in use, which had to be made by the taxpayer to the Assessor in respect to personal property and income, and the Assessor is now in a much better position to check the taxpayer's statements. Considerable doubt did exist, and to a certain degree still exists, as to the proper interpretation of the Assessment Act in respect to the assessment of every kind of personal property and of income. I hope that future legislation will remove these doubts and ambiguities. As the whole subject of taxation requires very careful and intelligent study, and is yet far from perfect in any part of the world, it cannot be expected that this Province will be entirely free from errors both of principle and of practice, but I have very great pleasure in reporting that the assessment rolls are honestly and conscientiously prepared, and that the assessments made, considering the difficulties just mentioned, are generally fair.

ASSESSORS AND THEIR DUTIES.

Owing to the very large extent of territory allotted to each Assessor and to the numerous other official duties laid upon them (duties which are entirely separate and apart from their work as Assessors and Collectors), I need hardly say that they cannot be expected to perform their duties as fully or as strictly in accordance with the full requirements of law, as if their whole time were devoted to carrying out the "Assessment Act." To arrive at a proper assessment of every part of the Province, and of every kind of property liable to assessment, would require their whole time and close attention. Every parcel of property should be inspected at least once a year and valued, and every taxpayer interviewed, or a return got from him.

In one or two cases no inspection of the property had been made except at rare intervals, and the rolls had been copied from the preceding year, and valuations were arrived at from such information as to improvements as might by accident come to the knowledge of the Assessor. In several cases the Assessor is also appointed the Government Agent, Gold Commissioner, Mining Recorder, Constable, and to several other minor offices, and a considerable portion of his time is necessarily taken up with these. In compactly-settled districts the Assessors are not burdened with additional duties, and the assessing is therefore more thorough. I have very great pleasure in stating that the Assessors at present are well qualified for their duties, and perform them faithfully and efficiently. They have received my advice and suggestions in the kindest manner, and have carried out the instructions given them with promptitude. If there is any fault to find with the assessment of property or the collection of taxes it lies more particularly with the imperfections of the system than with the officers who carry it out. The system was in need of improvement, and it is being improved. Doubts occasionally arise as to the interpretation of the Act, and I have been asked to decide between the Assessor and taxpayer upon such questions as cannot at all times be brought before the Courts of Revision, and in no case has my decision been objected to or overruled. I have tried as far as possible to deal with the taxpayer on fair ordinary business principles consistent, at the same time, with protecting the interests of the Province. There is a very large accumulation of arrears of taxes extending over, in some cases, twenty-one years, which ought to be dealt with immediately. I shall, however, refer to this subject under a special heading, but in this place I wish to explain that the Collectors are not wholly to blame for allowing these arrears to accumulate. Assessors should have been instructed from time to time to enforce the law by holding tax sales and to recover by distraint where necessary. The Statute, of course, gives them power to do this, but it rests with the Government to see that the law is carried out, unless from public policy it is deemed expedient to relax its stringency. I do not doubt that good reasons prevented the vigorous collection of arrears, but I humbly submit that arrears, when allowed to remain for such a lengthened period, are almost impossible of recovery.

ARREARS OF TAXES.

I submit a statement of the arrears of taxes due at 31st December, 1900, and an approximate statement of the amount in arrear at 31st December, 1901. I have not received any detailed list of arrears at the latter date, as returns have not yet been made. A considerable proportion of the arrears is irrecoverable owing to the fact that the total amount includes taxes assessed upon pre-emptions which have been abandoned, or that the conditions of the agreement have not been fulfilled and are subject to cancellation. These lands cannot be sold for taxes, as the title still vests in the Crown. In April, 1901, I drew the attention of the Executive to the arrears, and recommended that the Commissioner of Lands and Works be authorised to appoint a person to prepare a list of such abandoned pre-emptions and of lands held under agreement, where the records and agreements had not been complied with; and that the Chief Commissioner should take the steps provided for such cases in clause 38 of the "Land Act." On such list being prepared, the Surveyor of Taxes should be authorised to cancel the arrears standing against such lands; at the same time I also recommended that the Surveyor of Taxes be authorised to instruct Assessors to cancel all arrears of Personal Property and Income Tax, which, in his judgement, from consultation with Assessors and due enquiry made, should be wholly irrecoverable, by reason of there being no property on which to distraint or any other means by which they could be recovered. An Order in Council was passed on the 26th April, 1901, approving of these recommendations, and authority given to carry them out. I have not yet received from the Land Commissioner the list called for. It was considered advisable during the past year to make a determined effort to collect all outstanding arrears, but without resorting to extreme measures, and a considerable amount has been collected. I have not authorised the cancellation of the irrecoverable arrears except in a few cases, until I have satisfied myself, by inspection or otherwise, that they ought to be written off, but this work will be overtaken very soon. It is not easy to estimate the proportion of arrears that may be recovered, but I believe that of the \$500,000 in arrear at 31st December last, at least \$300,000 may be collected. I have prepared a tabulated statement of all arrears since 1881, showing the amounts due each year by districts, and for each class of tax, but this statement is too lengthy to show in the appendix hereto; I therefore give a summary,

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Another item in the arrears consisted of about \$150,000 due on the Mortgage Tax before it was repealed. Imperative instructions were issued for the collection of this amount, but with only partial result. In the proposed Act referred to in another part of this Report I have suggested methods which, if approved, will in future prevent the accumulation of arrears. Having upon the books such a very large amount due, and a large proportion irrecoverable is misleading to any Finance Minister when making up his estimates, and has a tendency to create a fictitious asset.

In order to avoid, as far as possible, undue hardship upon individuals by the strict enforcement of the law as to the collection of taxes the Legislature has very wisely given power to the Lieutenant-Governor in Council, under the Revenue Act, to remit or abate the tax in special cases. Arrears should not be allowed to accumulate, because it is not fair to those who pay promptly, and it makes the delinquent taxpayer feel that he is being harshly dealt with when, after a number of years of leniency, he is then pressed for immediate payment. I recommend, for your consideration, that a sale of land for unpaid taxes throughout the Province be held as soon as practicable. If a tax sale is agreed upon, great care should be taken in arranging that sales should not be held in all the districts at the same time, otherwise they would not be successful, and the effect would be, perhaps, injurious to the Province as a whole. The expenses of advertising the lands for sale will be great, and as they have to be paid by the land owner these should be kept as low as possible, and not too much space allowed to be occupied by display in newspapers.

AMENDMENTS PASSED LAST SESSION.

At last session of the Legislature I recommended to the then Minister of Finance certain amendments to the Act, which were passed. They were intended to remove certain ambiguities in the former Act, and were preparatory to the introduction of a new Act. They brought under taxation insurance and other companies which had hitherto not been taxed, or at least had only been very partially taxed. Immediately after the passing of the Act I issued a supplementary assessment upon all companies doing business in the Province. By this means taxes to the amount of \$8,000 were collected for the past year from a source which had not, heretofore, been paying. The amount collectible from this source this year will be about the same. One important amendment was the interpretation of the word "income" which had not before been defined, but which was absolutely necessary. The amending Act also introduced a better method of arriving at the taxable income. Rules under the Act were submitted by me, and an Order in Council was passed adopting them. I may state that the interpretation of the word "income," for the purposes of assessment, and the rules relating thereto were adapted from the English and South Australian systems. I also issued new forms to be made by taxpayers under the amended Act. I have, in the new Act, made these much simpler, removing the cause of complexity in their present form. The result of getting these forms more generally filled up is noticeable in the increase of taxable personalty and of income.

CORRESPONDENCE.

Having to perform all the clerical work and other duties of the office myself, without assistance of any kind, I have not been able to inspect as much of the Province as required. The correspondence of the office has been voluminous, and the general office work is daily increasing and requires much attention. I have prepared numerous statistical statements involving much thought and study, and much time has been necessarily spent in studying the taxation laws and methods of taxation in other countries, besides the numerous Tax Commission Reports and works on taxation. It is but right to refer to these matters in a report of this nature, as an explanation why other equally important duties have not yet been overtaken. It is, however, a pleasure to report that the revenue from assessed taxes is gradually increasing, at least in part due to the creation of the office which I have the honour to fill.

REVENUE TAX.

The Revenue Tax Act of last year included several amendments to that of former years which I advised in order to improve the facilities of collection. Complaints have been made during the past few years that this tax was not fully collected. This complaint, to a certain degree, was well founded, but I hope that the new arrangements will produce better results. There are great difficulties in the way of collecting this tax which I hope will gradually be overcome. Very few people offer voluntarily to pay the tax to the Collectors, so that a personal canvass and demand is necessary. There is a large floating population, besides Chinese and

Japanese, who change their residence according to the demand for labour, and it is not an easy task to collect from this class. All Government officials throughout the Province are now charged with the duty of collecting this tax and reporting and accounting to the Assessors, who are responsible for the due collection in their respective districts. Instructions have been issued to make a thorough collection. Every facility is afforded to the taxpayer to pay this tax and, as in a great many cases it is the only contribution made by him towards the revenues of the Province, the tax ought to be cheerfully and promptly paid. This tax is not now collected by the municipal authorities but by the Province, and provision has been made for a systematic collection within municipalities.

RELIEF FROM TAXATION.

One of the evils arising from allowing arrears to accumulate for many years is that applications are made for a rebate, on the ground that the assessed value of land in certain localities has been reduced by changed local conditions since the land was assessed at a particular amount and that the taxes sought to be recovered should be upon the present value and not upon the higher value. Applications are also made upon other grounds, such as when the tax-payer, through neglect, pays no attention to the assessment notices sent to him until some imperative demand is made, and then the amount of the demand startles him and he begins to consider how to evade payment of the full amount. The usual complaint is too high assessment, but even when that plea fails there are many other excuses made for non-payment. It may, in some cases, be quite true that the assessed value is too high, or that some cause may have reduced the value in his neighbourhood from what it had been years ago, and he urges that it would be an act of injustice to ask him to pay the full amount. An erroneous impression prevails in the public mind generally as to the powers given by the Legislature to the Lieutenant-Governor in Council to grant relief from taxation. These powers are clearly defined and are limited by the Revenue Act, and the Act prescribes restrictions lest those powers should at any time be abused by political favouritism or discrimination. Any relaxation or rebate made must be reported in detail to the Legislature during the first fifteen days of each session. The powers given are as follows, namely: "And whereas it is expedient that the Executive Government should be empowered to relax the strictness of the laws relative to the collection of the revenue in cases where without such relaxation great public inconvenience or great hardship and injustice to individuals could not be avoided. Therefore the Lieutenant-Governor, whenever he deems it right and conducive to the public good, may remit any tax payable to Her Majesty." Had the complaining tax-payer performed his part of the duties incumbent upon him in the Assessment Act by appealing at the proper time to the Court of Revision, his complaint would have been disposed of, thus meeting any case of hardship or injustice to individuals. If hardship and injustice seem to exist when the accumulated arrears are demanded, these could have been avoided by appeal to the Court of Revision, but after the roll is finally revised each year at the Court of Revision no authority is given to alter the tax and the Lieutenant-Governor cannot compromise the indebtedness upon any grounds which could have been avoided by the tax-payer himself. Any sudden calamity affecting the inhabitants of a special district so as to render them unable to meet the tax, would be a case of public inconvenience within the meaning of the Act, or where through sickness or other equally reasonable cause the person was prevented from bringing his case under notice at the Court of Revision, or where from extreme poverty or sickness great hardship or injustice to him could not be avoided, such cases would also come within the meaning of the Act. The Assessment Act also provides that in cases of extreme poverty or sickness the Court may, on application, grant relief. Few, if any, applications for relief are made on the ground of poverty or sickness, and I have been obliged to recommend that no abatement or relaxation can be made in cases where through neglect or other similar causes the complainant did not at the proper time use the remedies provided in the Act. Great latitude is given in the management of private businesses or of public companies to compromise indebtedness, and is given to trustees by Statute, but is not conferred upon any officer of the Government. This statement may serve as an explanation why refusals to grant requests for a reduction of arrears are often looked upon as acts of injustice, whereas in reality it would be illegal to grant the request.

GENERAL.

Before proceeding to report especially upon the draft of the proposed Act, permit me to express my sincere thanks for the valuable advice and suggestions which I have received from

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you and from your predecessor in office, the Hon. J. H. Turner. I acknowledge, also, with gratitude, the uniform courtesy and kindness received from members of the Legislature, Assessors and other officers of the Government. The duties of any officer charged with enforcing tax laws are often subject to unfavourable criticism, arising from a deep-rooted hatred of taxation, a hatred which is as old as civilisation itself, but it gives me very great pleasure to state that this feeling of hostility is remarkably less in this Province than in any other country. Our Provincial taxation is not burdensome and if a judicious expenditure of the public revenues is continued for the purpose of developing the permanent resources of the Province, by attracting immigration and capital to become the factors in that development, taxation will be accepted by the people in its truest light. They will realise that what is paid in taxation is their contribution towards the advancement of the common good.

DRAFT OF PROPOSED ASSESSMENT ACT.

Preliminary.

I have the honour to submit the draft of a proposed Assessment Act. I must admit at once that it is far from perfect. I do not claim, as I have not attempted, any originality; I have merely suggested certain changes, based upon experience and the study of other laws in force elsewhere, and put these suggestions into the words of a layman and not those of a lawyer. Any criticism of it must therefore be upon this assumption; it must not, in any sense, be considered as an expression of the policy of the Government in respect to taxation, but merely as a contribution or presentation of material on the subject of taxation for the guidance of the Government. I have not received any special instructions as to the nature of the changes. The instructions given me were of the widest character, namely, to prepare a draft Act which would tend to remedy any defects in the present system; to incorporate suggestions from responsible authorities on taxation; to avoid a departure from the radical principles of the present Act, and to propose a means of increasing the revenue without unduly increasing the rates of taxation. I regret the short time allowed me in which to prepare the draft Act and this Report. Commencing early this month, and having at the same time to attend to other daily-increasing office work, it is not possible to do justice to the subject within the time given. I have had to devote all my own private time to the study of the numerous reports and works on taxation and the taxation laws and systems of other countries, and the subject requires much closer and continuous study to do justice to it than I have at present been able to give it, but I hope, ere long, to be able to give fuller information in additional appendices, showing, by comparative tables, the different modes of taxation throughout the world. I give in the appendices herewith a list of books and reports consulted, and most of these have been collected without any cost to the Province, and I have to express my thanks to the State officials of the United States for their liberal and courteous response to all my inquiries and for the supply of State laws and literature on taxation.

Special Tax Commission.

Where assessment laws have recently been revised and amended in other parts of Canada and the United States, special Commissions have been appointed for the purpose of getting evidence and submitting reports and preparing legislation. These Commissions have had ample facilities for carrying on their investigations, with expert staffs of assistants and secretaries, as the voluminous reports issued will show. From a study of the reports it is rather surprising to find so much divergence of opinion, not so much upon mere minor matters of detail, but upon the radical principles of taxation. The economic and industrial conditions have changed very much within the past ten or fifteen years, and what were considered sound principles of taxation twenty-five years ago are considered, in some cases, unsound and impracticable, and the necessity for improved methods and systems of taxation has given rise to a special and closer study of the whole question than it has ever before received. Eminent financiers, publicists, university professors and students of political economy have, by their recent writings contributed much to guide and influence legislation on this question. Judging from the practical results in other places where special Tax Commissions have been appointed, I have the honour to recommend for your careful consideration the appointment of a Tax Commission for this Province. I think it would be most desirable and would be beneficial to the Province, before any new Tax Act is introduced, to appoint a Commission, with full power to take evidence and submit for the consideration of the Legislature a general Act, dealing not only

with Provincial but also with municipal taxation, in so far as the latter affects or influences the revenues of the Crown. The appointment of a Commission would not be any reflection upon the ability of the Government or Legislature to frame their own laws, because the questions involved, which are of such vital importance to the Province generally, require special investigation and study and cannot be dealt with either by the Government or by the Legislature intelligently until they are supplied with more evidence as to the different phases of the question than can be obtained by mere private inquiry. Every class, business, profession or occupation can give evidence before the Commission, and from the facts obtained and the opinions given the Government and Legislature are then in a position to devise wise legislation. Any information which I have been able to gather and present in this Report may be considered a very small contribution to the work of such a Commission, and I hope you will be kind enough to look upon my labours in that light. If you should favourably consider the appointment of a Commission for this purpose, I need not urge upon you to select the very best men, because upon the wisdom of the selection depends, in a large measure, the success of the Commission, and I am quite confident that you will recommend what is for the best interests of the Province. I may mention that the Ontario Tax Commission was composed of the following gentlemen:—The Hon. Mr. Justice MacLennan (Chairman), The Hon. Mr. Justice MacMahon, Kenneth W. Mackay, Daniel Robert Wilkie, Thomas Henry MacPherson, Abraham Pratt and M. J. Butler. The Secretary of the Commission was Mr. Thomas Langton, barrister. The Report of the Commission was presented to the Legislature at the present Session, accompanied by a proposed new Act; an interim report and evidence were presented at the previous Session. From these documents much valuable information may be gathered. I recommended to your predecessor in office the advisability of appointing a Commission, but the question of cost was considered a serious objection. While admitting that the work of a Commission would entail a considerable expense to the Province, I submit that the immediate and ultimate benefits would amply repay the outlay. Increased revenue and more equable, and probably lighter, taxation would result, whilst the people would have the opportunity of giving expression to their views and thus help to frame the law, and discontent and dissatisfaction with the tax laws would be minimized. The experience of many other places proves that the expenses of Tax Commissions have borne good and lasting benefits, that of the State of Michigan, recently, having cost about \$100,000, but the result in the increase of revenue being larger in excess of that amount the next year.

What is Taxation?

Under this caption I intend to give the views of a very high authority on the question of taxation, with which you are no doubt quite familiar, but as this Report may be given to the public, I would wish to remove, as far as possible, the popular idea that a tax is always an evil. Most writers on political economy, in discussing this subject, start with the idea that the exercise of taxation necessarily implies perpetual antagonism between the Sovereign, or the Executive, and the private citizen. The parties concerned are the citizen on the one side, and the State on the other, and the former being comparatively weak and the latter exceedingly strong, the State is always assumed to get the upper hand. All such conceptions of the position of the State in respect to taxation are, however, monarchical, implying the relation of ruler and subject, lord and serf; and from such a point of view this general idea of antagonism between the taxpayer and the Government is correct, and has been in accord with the world's experiences. Such conceptions are, however, not true of taxes levied under a popular form of government, and in accordance with conditions essential to justify their right to be called taxes. There is no one act which can be performed by a community which brings in so large a return to the credit of civilisation and general happiness as the judicious expenditure, for public purposes, of a fair percentage of the general wealth raised by an equitable system of taxation. The fruits of such expenditure are general education and general health, improved roads, diminished expenses of transportation, and security for life and property. No highly civilised community can exist without comparatively large taxation, although it does not follow that the existence of high taxes is necessarily a sign of high civilisation. As civilisation increases, taxation becomes absolutely greater in the concrete, although relatively less in the abstract. Taxation, assessed and levied under conditions conformable to reason and justice, is no more an evil than any other necessary and desirable form of expenditure. Its proper exercise does not diminish, but protects and augments, national wealth, and is no more a burden upon the people of a state than the payments made for the care and profitable

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management of private or corporate investments of capital are a burden upon the owners of such capital. Taxation may become an evil, when, through extraordinary or injudicious public expenditures of the State, it is excessive, or demands too large a proportion of the annual or concurrent income of the people, out of which, or out of the annually augmented wealth of a country and not out of accumulated capital, all taxes ought to be paid, and as a rule are paid; or, when the share of the annual product falling to the workman of any country is barely sufficient to support life free from taxation, then the burden of taxes begins to promote pauperism. Taxation is also an evil, though in a lesser degree, when the rate assessed is not the same upon persons, property and business, within the same sphere of business competition; when it is made an instrumentality for effecting some other purpose than that of raising revenue, no matter how desirable that purpose may be, and when it is largely indirect and its incidence and amount are thereby concealed from the ultimate taxpayer.

The above views are taken from "The Theory and Practice of Taxation," by D. A. Wells, LL.D., D.C.L., 1900, published by D. Appleton & Co., New York.

Present System of Taxation in this Province.

By the British North America Act this Province is limited by sub-section 2 of section 92 to "direct taxation within the Province, in order to the raising of a revenue for Provincial purposes." The Province has delegated part of this power to municipalities under, either a special charter, as in the case of Victoria, Vancouver, New Westminster and Nanaimo, or by a general Municipal Act. If municipalities are given authority to assess and levy taxes on all real property within their respective boundaries, and also power is given to them to impose and collect licences on the sale of intoxicating liquors, and on businesses and trades or calling, the Province, on the other hand, for the purpose of raising a revenue for Provincial purposes, assesses and levies taxes on all real property lying outside of municipal boundaries, assesses and levies a tax on all personal property—both within and without municipalities—and upon the income of every person resident within the Province. The Province also imposes and collects licences similar to those levied in municipalities lying outside the municipal boundaries. The larger the area covered by municipal rule necessarily limits the revenues of the Province, and as the population increases additional municipalities will be created, so that the Province will, after a time, have very little real property from which a revenue will be derived from assessed taxes, and will have to depend upon the taxation of personal property and income. It will, of course, be obvious, from what has just been said, that when a greater area is covered by municipal jurisdiction there will be less need for Provincial expenditures on public works and the like, and consequently less need for raising a revenue to meet such expenditures, but while this is no doubt correct there will, nevertheless, be other Provincial expenditures, equally as important, to meet fixed charges on obligations incurred—the administration of justice and other public necessities.

The Act now in force contemplates the assessment of all real property, all personal property and all income, subject to certain usual statutory exemptions. The Act when originally drawn was based and adapted principally from the Ontario Assessment Act and the Acts of some of the other Provinces. In Ontario the taxation is wholly, or almost wholly, municipal, and the Provincial revenue is derived from sources somewhat different from this Province. It was a difficult task to adapt the municipal system of Ontario to the needs of this Province as a system for Provincial taxation, and in consequence it was not surprising that imperfections in our system arose.

The system of taxation in this Province is a form of taxation generally known as the General Property Tax. It differs in some details from the general property tax of the United States, which is called the infinitesimal general property tax system. Under the latter system the most minute articles of personal property are taxed, such as watches, clocks, pianos, sewing machines, jewellery and other miscellaneous articles of household furniture and personal necessities and luxuries. By our system household furniture and effects, wearing apparel and such like are exempt. The definition of personal property is much the same as that given in the Ontario Act, and in this definition "income" is included. In Ontario, however, from which the definition was copied, they have one general rate of taxation for personal property, while in this Province there is a distinct and separate income tax rate. The result of "income" being included in our definition of personal property gives rise to confusion and misconception. The word income should have been separately defined and not included in the definition of personal property for the purposes of taxation. Last Session this defect was partly remedied

by the amendments to the Act, "income" being separately defined, but by some oversight was not removed from the definition of personal property. The exemptions from taxation in this Province are the usual exemptions in all tax Acts, namely, Crown or public property, property devoted to religious, educational and charitable purposes, which are for the common good. Other classes of exemptions are the net personal property of every person when under \$300, the annual income of every person up to \$1,000, the exemption of personalty to the extent of debts owing to the original vendor for the purchase price thereof, the income of merchants, mechanics and farmers from capital liable to assessment. The following are the present rates of taxation:—On real property, if paid after 30th June yearly, four-fifths of one per cent. on the assessed value; on wild land three per cent.; on personal property three-fourths of one per cent.; and on income at a graduated rate according to the amount of income, varying from one and a half per cent. to four per cent. In order to encourage the prompt payment of these taxes after they become due on 2nd January, a lower rate of taxation is provided if paid on or before the 30th June. This lower rate amounts to a reduction of the higher rate of 25 per cent. on real property; $16\frac{2}{3}$ per cent. on wild land; and $33\frac{1}{3}$ per cent. on personal property. The reduction on income is also upon the same liberal scale. Certain specified companies and corporations are taxed on income according to the graduated scale above mentioned. Mines and minerals are declared a separate class for taxation, and are taxed at the rate of two per cent. on the value of the gross output, less the cost of transportation and treatment. Mines producing less than \$5,000 in any one year get a refund of one-half of the tax paid, and placer mines producing less than \$2,000 in any one year get a refund of the whole tax paid. The usual machinery is provided for the assessment and collection of taxes, for appeals, for recovery by sale and distress, and sundry general rules for the due administration of the law are given. In this summary of the present system I have just roughly sketched its salient features in order that you may be able readily to compare them with the principal changes introduced in the proposed Act.

Principal changes in proposed Act.

Had time permitted I had intended to take up the changes seriatim and adduce reasons therefor, but I can only at present indicate the principal ones. The Ontario Tax Commission has recommended a very radical change in their report. They, in common with other Tax Commissions, have condemned the general property tax system and have recommended the abolishing of the personal property tax and propose substituting in its place an improved and more general tax on the occupiers of land, based upon its rental value. That Commission has fully considered the single tax theory, and have come to the conclusion that it would be impracticable in its application to present conditions. British Columbia is passing through the same phases and economic conditions as Ontario, but this Province has not, in my opinion, reached that stage when it can safely imitate Ontario by abolishing the tax on personal property. This Province has only a small population, which is very much scattered. There are not many populous centres, and until the population increases we must pass through the natural period of evolution under our present system, improving it as far as possible to meet the needs of the country as we move along.

Interpretation.

The definition of "land" and "real property" has been enlarged to meet existing conditions. In this connection I may point out that a conflict of opinion exists between the Provincial and Municipal Assessors as to the definition of real property, especially as to what constitutes "fixtures." Recent decisions in the courts, both in Canada and England, define fixtures to include nearly every kind of machinery. Hitherto, in advising Provincial Assessors I have held that all machinery which can be removed without injury to a building, or which is merely bolted or screwed thereto, or affixed in some other temporary manner, or held in place by its own weight, should be classed as personal property and assessed as such. Naturally, I tried to secure as much personal property for Provincial taxation within Municipalities as the law allowed, but some decisions have been quoted adversely to my contention. I have not attempted in the definition of real property to settle this point of what a fixture really is, but leave that to the Hon. the Attorney-General. I submit, however, that for the purposes of taxation the Act may define real property with greater freedom than for the purposes of common law, and as a good deal of machinery escapes taxation owing to the doubts mentioned, I trust that the points raised will be settled. The facts are that neither the Municipal nor the Provincial Assessors assess some classes of machinery, and therefore it escapes all taxation.

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The definition of "personal estate" and "personal property" has also been enlarged, in accordance with the universal practice in other assessment laws of much more recent revision than our own. "Income" having been defined in the amendment proposed by me at last session remains as defined.

The definition of "wild land" has been changed so as to make it clear that it includes timber lands, coal lands, mineral oil lands, and all other lands on which there are not existing permanent improvements, when assessed to the value of two dollars and fifty cents per acre. The distinction between lands east and west of the Cascades in the present Act has been left out in the proposed Act, but I am doubtful on this point. The exemptions are much the same as in the present Act, except that educational, religious, and charitable institutions have been enlarged to meet existing conditions, and provision is made that where in such cases exemption is claimed, the inspection of books is required to see that the revenues derived have been wholly expended for the benefit of such institutions. Exemption from debts due on personal property for the purchase price thereof, has been abolished. Debt exemption from personalty is generally condemned as bad in principle, and gives rise to gross injustice and inequality, as well as to the evasion of taxation. The taxpayers within special spheres of business, who pay cash for their personal estate, goods, &c., are taxed upon all their estate at full value, whereas the taxpayer within the same spheres of business competition, who merely pays a sum on account thereof, are taxed on the proportion paid for, and the goods unpaid for escape taxation, although they are receiving the benefits of protection and security of provincial law equally with other goods, and the non-taxation of the unpaid goods places the holder thereof at an advantage over his business rival, who has paid cash on his goods and taxes on the whole.

I have endeavoured, in sub-section 17 of section 3, to provide against the lands granted to railway companies escaping taxation after they have been agreed to be sold or alienated. Some lands of these companies are claimed not to be taxable until the absolute title thereof passes from the company, and I hardly think that this could have been the intention of the Legislature, otherwise a nominal balance of even one dollar allowed to remain due to the company for many years, or until the purchaser required his title, the land meanwhile escaping taxation, although, to all practical intents and purposes, subject to taxation against the purchaser. If I have failed to make this clear perhaps the mere calling attention to this matter may help to have it settled.

The rates of taxation have been slightly changed, but I wish particularly to point out that I do not desire to recommend this change if, by adoption of the other changes, increased property for taxation is attained. The changes of rates are merely introduced as tentative. The rate on real estate has been increased from four-fifths of one per cent. to one per cent. Wild land has been divided into two classes, the rate on class "A" being reduced to two per cent. Serious complaints have been urged by owners of timber lands and other lands which pay royalties and other duties that the wild land tax is excessive, and is an undue discrimination against them. Class "B" is at the same rate as formerly. Personal property is increased from three-fourths of one per cent. to one per cent., the same rate as on real estate. Income tax remains at the same rate as before. The lower rates for prompt payment by the 30th June are reduced in accordance with the proposed alteration in rates. The total increase to the revenue by the proposed change in rates would approximately amount to \$80,000.

The taxation of corporations has been made a separate branch of assessment. All recent tax legislation, both in Canada and the United States, has recognised that a specific tax should be levied on corporations. The only question is as to the best method and the rates to be imposed. The proposal in the Act is also tentative and not conclusive. The adoption of the method and the fixing of the rates would be a proper subject for a Commission to settle. Industrial conditions have changed and are changing, especially in reference to the formation of large trusts and combinations, and it is becoming a very difficult matter to determine how to get the fair share of taxation from them. This subject is a special study by itself and is receiving much attention, especially in the United States where the systems of taxation and conditions of business are similar to our own. Companies carrying on business throughout the whole Province of a public, or quasi-public, nature should be assessed and taxed at the central office of the Government, Victoria, as it is impossible for any one of them to allocate, or for the Government to allocate, what proportion of taxes are applicable to each Assessment District of the Province, except by appointing Boards of Equalization, as in the United States, a machinery which appears to be too expensive to try in this Province. The Ontario Commis-

sion has also recommended that Boards of Equalization be appointed. As far as possible where a division of the tax can be made, such division is provided for in the proposed Act.

Banks, trust and guarantee companies and similar institutions are taxed at three per cent. on their net revenue, and the taxes which, in all cases, are due on the 2nd January, yearly, are made payable as regards corporations on or before 1st April, yearly, failing which interest at ten per cent. is added to the tax.

Fire and other insurance companies (except life) are taxed on their gross receipts from premiums and from interest received in this Province at a lower rate, namely, two per cent. This plan is more in accord with recent practice elsewhere than the present system, which taxes them on their net income at the graduated scale. The taxable amount is more easily arrived at and can be more readily checked from Dominion Government returns and otherwise. Judging from the returns already made to this Province for the past two years, the amounts deducted in order to arrive at the net income are excessive and disproportionate.

Last session a special arrangement was made with life insurance companies as to the method of taxation. The Toronto Managers' Association, which represents all of the life insurance companies doing business in Canada, sent a deputation to the Government for the purpose of discussing the question and arriving at a proper basis of taxation. The Government fully recognised the fact that it would be unfair to tax life insurance companies on the same basis as other insurance companies, because a large proportion of their premium income consists of moneys which have to be treated as trust moneys, and to be set aside to meet what is known as the "mortality element" and the "reserve element." Evidence was given by the deputation as to this proportion, and the subject was fully discussed also before the Ontario Commission. The result of the conference with the deputation was that section 6c of the present Act was agreed upon as the best method. While this was, at the time, thought to be the best method the result, in the proportion of taxes received from life insurance companies, has not been satisfactory, neither does it appear to be quite fair, especially in respect to the interest which these companies receive on investments in this Province. They compete in this respect with loan companies, which are taxed proportionately higher. I therefore propose a tax on their gross premium and interest income at one per cent., which is a lower rate than they are taxed in Ontario.

The sixth class mentioned under the heading of Taxation of Corporations is gas companies, water works companies, electric light and power companies and street railway companies. The method proposed is to tax them upon two-thirds of their gross receipts, leaving one-third to represent their expenses in producing the revenue. This method is proposed in order to avoid questions which would be sure to arise in arriving at their net taxable income, by allowing a deduction for expenses. The nature and amount of the expenses which ought to be deducted would be difficult to determine in each case. The proper method and rate would be a question of evidence which could properly be settled at the suggested commission.

Mines and Minerals.

In the proposed Act I have not attempted to change either the rate or principle of taxation. Mines are taxed at present on the value of the gross output, less the cost of transportation and treatment. It was, no doubt, the intention of the Legislature in passing the present Act to authorise the deduction of the cost of transportation and treatment from the value of the gross output, but nowhere in the Act is this authorisation expressly provided for. The practice has been, however, to deduct such costs as it was clearly intended to be made. I have changed the forms of returns required to be made under the Act so that Assessors may be better enabled to check their correctness.

The question as to the proper system of taxation of mines and minerals is a difficult one to determine. The complaint of mine owners against the present tax is not, I understand, so much against the rate of taxation or the amount of the tax levied from the whole industry, as that the incidence of the tax is unequal between the different classes of mines. It is claimed that by deducting merely the cost of transportation and treatment from the value of the gross output, in order to arrive at the taxable value, great inequality is caused, and that the proper method of arriving at the taxable amount would be to deduct also the cost of mining. Assuming for the sake of argument that the cost of mining was added to the other deductions, that would not make the incidence of the tax equal upon all mines. The cost of mining differs materially according to the locality and nature of the ore mined. It is not equal in

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any class of mines nor in any locality. It differs amongst high grade ores, low grade ores and in ores of equal value. Indeed it may be safely asserted that the cost of mining in any two mines in this Province is not equal. It has also been asserted and claimed by mine owners that the tax ought to be deducted from the net value received by the mine owner, as it is out of that sum that the tax has ultimately to be paid. The cost of transportation and treatment is also unequal, so that the total deductions claimed are all unequal. If the cost of mining, therefore, were also allowed the incidence of the tax would still be unequal, and be not any nearer equality than before. The Assessment Act contemplates the assessment of the product of the mine at a certain rate, and the market value of that product would be the reasonable value on which to assess. The tax on mines and minerals, as at present imposed, is a tax on the value of the product which has been sold or removed from the mine. The market value of that product is not influenced or determined by the cost of production. The value of bullion is regulated by other influences than the cost of production. If the market value of bullion were the value upon which the tax is levied, no deductions of any kind would be allowed. In the case of personal property, the assessed value of the property is as near as possible the market value. It would not be a correct principle to deduct the cost of production from the article of personal property. If, however, the tax on mines is considered from a different standpoint, not so much as a tax upon the product of the mine as a tax upon the mine owner's ability to pay, then the market value of bullion or product is to him minus the cost of production. The tax as now imposed is practically a royalty combining both principles, a tax on the product and on the owner's ability to pay. The real principle involved in the question of taxing this important industry is more a question of public policy than an abstract question of taxation. In a new country like British Columbia certain industries require encouragement and fostering care, or to put it negatively, they require not to be impeded by harassing or burdensome taxation. Their ability, or lack of ability, to pay equal taxes with other industries should receive careful consideration. If mining needs this encouragement and fostering care to induce capital to be brought into this Province for its development, then the lighter the burdens imposed, the less stringent its restrictions, the better will it be for the ultimate good of the Province. If the cost of producing gold and precious metals in this Province is greater and surrounded by greater difficulties than the cost and conditions in other countries from whence the world's supply is obtained, then capital will prefer to invest in the latter. I may be allowed here to call your attention to the opinion expressed the other day by a very high authority on mining on this continent, which, in substance, approves of the principle of taxation of mines in this Province. The "Engineering and Mining Journal," in its issue of 15th March, 1902, under the caption of "The Taxation of Mines," after referring to other methods, says:—

"Differing from these what more just and consistent method could be suggested than a tax on the gross output, that is, a tax on all moneys received from the sale of the mine. To this might be added a proper tax on the improvements, to be appraised the same as are those of any manufacturing, mercantile, or even residential property. The question of depletion of reserve values for each dollar of output is here met by a tax on the value as it appears of record. This tax on 'gross output' as against 'net returns' also removes any objections as to extravagant and needless expenditures in the form of salaries, development or surface adornments, while an appraisal of improvements can be made on precisely the same principles as are generally practised in kindred cases."

In another part of the same article the "Journal" refers to a special session of the Colorado Legislature then being held, and was called especially to frame a new Revenue Law for that State. The subject of taxation of mines forming a very important feature, to which considerable study on the part of the State authorities had been given, and it was indicated that the result of that legislation would be looked forward to with keen interest by other States, and would, no doubt, be cited as a precedent for future legislation. I have just received an advance copy of this Act, which has been passed by the Legislature, and the following is the method enacted:—All mines and mining claims are divided into two classes, producing and non-producing. All mines and mining claims, whose gross (annual) production shall exceed \$5,000, shall be classed as producing mines, and all others shall be classed as non-producing mines. Every owner of a producing mine shall, between the first and fifteenth of January, yearly, make out and deliver to the Assessor a statement showing the name of the mine, the name of the owner, the number of acres, number of tons of ore extracted, the gross value of the ore extracted, the actual cost of extracting (which shall not include the salaries of

any officers or agents not actively and consecutively engaged in or about the mine), the actual cost of transportation to the place of reduction or sale, the net proceeds after deducting the above expenses, and this statement to be signed and sworn to by the owner or agent. The Assessor is then directed to determine the assessable amount from such statement by taking as the assessed value, on which the tax has to be paid, one-fourth of the gross proceeds, provided, however, that where the net proceeds exceed one-fourth of the gross proceeds, the net proceeds shall in that event be the value on which the tax is payable. All surface improvements and all machinery located upon any mine or mining claim shall be separately valued and assessed at their full cash value. The rate of the tax is not fixed by the Act, that being determined and fixed by the authorities who fix all other rates in counties. Previous to the passing of this Act Colorado practically exempted mines from taxation, except as to include them in the real estate assessment.

It has been suggested as an improvement upon our present system to allow a certain deduction for the cost of mining in addition to the deductions now allowed, and one gentleman (the manager of one of the largest mining companies in the Province) suggested that an arbitrary amount be fixed on a scale graduated according to the value of the ore, namely, on ore yielding \$8 per ton and under, a deduction of \$2 per ton for mining, on—

\$12 00 per ton and under	\$2 50 per ton.
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The same objection of unequal incidence of the tax would equally apply to this proposal, as the cost of mining is not nearly equal on all ores yielding less than \$8 per ton, neither is the cost of mining nearly equal between those yielding between \$8 and \$12, or between any of the other classes on the list. Some low grade ores may be mined at a very low cost per ton, while others of the same grade may cost much more per ton to extract. Another method suggested by the Mine Owners' Association at one of their meetings was to allow a fair average cost per ton for mining in addition to the other deductions. Such fair average cost to be fixed by an officer of the Crown (the Provincial Mineralogist being mentioned in the resolution), who would regularly visit the producing mines and satisfy himself as to the average to be allowed in any particular camp or district. This latter suggestion seems to me impracticable, because the conditions and cost of mining are not equal in producing mines in any one district, and to fix an average for one district or for the whole Province would still make the incidence of the tax unequal. Several other suggestions have been made, but none of them seem to solve the problem. If a deduction for mining was allowed the actual cost would in each case have to be ascertained, and this would involve careful scrutiny, as opinions and methods of book-keeping differ widely as to the charges and costs entering into the "cost of mining." The taxation of mines would also be a suitable subject for the proposed Commission to deal with. I wish to point out in this connection that it is not a fair statement to make that the taxation of this industry includes not only the tax at two per cent., but also the whole revenues derived by the Province from free miners' certificates, recording fees and other items of revenue as they appear in the Public Accounts.

In the initial stages of mining there are, of course, large expenditures of capital required before dividends are declared, and if dividends are delayed it is not an easy task for the directors of mining companies to convince an impatient shareholder that the dividend day is coming all in good time. The shareholder is looking for large dividends and immediate results, and "burdensome taxation," in some cases, is an easy excuse upon which to fasten all his impatience and grumbling. This, however, is not alone confined to mining companies, but is true of all ventures where the results cannot be calculated with mathematical exactness. The shareholder forgets that his property is being made more valuable all the time by development work, purchase of machinery and other betterments, and that dividends will follow if the mineral is there.

Generally.

There are many minor changes in the proposed Act, chiefly of administration, and it would require a comparison, clause by clause, with the present Act to specify them in detail, and it would be unwise, perhaps, to make this Report longer than it is at present. You will, however, be able, at any time, to get explanations from me which I shall always be glad to give.

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The sale of lands for unpaid taxes has been made compulsory instead of permissible, and it is proposed to make all taxes delinquent one year after they become due and to bear interest at 10 per cent. until paid or recovered. Some of the dates mentioned in the proposed Act are used as illustrations, and are of course subject to change.

I intend to prepare additional information which I will submit from time to time for your consideration and information.

I have the honour to be,

Sir,

Your obedient servant,

JOHN B. McKILLIGAN,

Surveyor of Taxes and Inspector of Revenue.

Victoria, B. C., April 30th, 1902.

MEMORANDUM.

It was my intention to have added to this Report, as an appendix, a full tabulated statement, showing a comparison of the systems and rates of taxation in all the principal parts of the world, but the time limited prevents this. In the Ontario Tax Commissioners' Report a partial attempt of this kind has been accomplished, but it is confined to a comparison between Ontario and several States of the Union. A reference to that Report and table will give much valuable information. I have material for a much more extensive comparison, namely, to reports and other data of the other Provinces of the Dominion, the Commonwealth of Australia, and all the British Possessions, as well as to most of the countries of Europe and Africa. Several of the most recent reports of special Tax Commissions, a list of which appears in a separate appendix hereto, contain bibliographies on taxation, as well as condensed information on all the vexed questions of taxation. I note particularly "The Ontario Tax Commission," "The Minnesota Tax Commission, 1902," "Colorado Tax Commission, 1901," "New York Tax Commission, 1901," "Wisconsin Tax Commission, 1898," "Michigan Tax Commission, 1900." Much valuable information can also be obtained from these reports on the question of taxation of mines and railways. I have not dealt in my Report with the taxation of railways, as they are taxed in this Province by a special Act. By a reference to these reports it will be found that the present tax on railways in this Province is lower than in any other part of this continent, and this source of revenue might be increased without much injustice to those corporations.

J. B. McK.

APPENDICES.

APPENDIX No. 1.

Assessed Values by Districts. Year 1900.

No.	Assessment District.	Real Property.	Wild Land.	Personal Property.	Income.
1	Victoria	\$ 5,128,704	\$ 721,742	\$ 4,566,147	\$ 766,991
2	Nanaimo	1,970,950	128,543	1,539,800	41,600
3	Cowichan	342,745	167,242	161,410	200
4	Alberni	252,433	178,408	7,000	
5	Comox	630,386	317,066	208,300	8,600
6	Pender Island	29,550	3,500	1,300	
7	Galiano Island	47,790	8,745		
8	Mayne Island	49,980	1,100	5,900	
9	Salt Spring Island	170,900	11,895	11,550	
10	Vancouver	497,937	235,712	2,494,705	543,354
11	New Westminster	583,804	37,804	1,192,800	32,850
12	Rossland	957,100	33,820	915,400	293,380
13	Slocan	771,202	158,387	282,000	57,160
14	Kettle River	1,262,459	12,775	141,780	
15	Princeton	139,815	2,000	20,950	
16	Revelstoke	451,370	222,914	237,900	19,400
17	Ashcroft	452,097	16,349	329,184	3,700
18	Nicola	1,039,950	10,440	276,795	
19	Lillooet	829,610	54,375	407,000	2,020
20	Kamloops	913,195	47,750	576,020	16,060
21	Vernon	1,329,206	18,590	345,300	1,280
22	Golden	349,393	59,512	109,950	4,280
23	Fort Steele	824,509	193,932	228,050	11,440
24	Quesnel Forks	201,400		126,250	6,820
25	Barkerville	109,000	3,900	189,700	4,530
26	Telegraph Creek	3,838		39,650	500
27	Atlin	294,325		255,400	7,000
	Railways—C. P. R., E. & N. and V. & S.	19,633,648 2,241,000	2,646,701	14,670,331	1,821,165
	Total	\$21,874,648	\$2,646,701	\$14,670,331	\$1,821,165

APPENDIX No. 2.

Assessed Values by Districts. Year 1901.

No.	Assessment District.	Real Property.	Wild Land.	Personal Property.	Income.
1	Victoria	\$ 5,071,819	\$ 662,682	\$ 4,844,653	\$ 859,934
2	Nanaimo	1,625,230	164,107	801,950	44,160
3	Cowichan	352,395	236,697	168,910	400
4	Alberni	254,737	178,333	19,000	
5	Comox	442,701	423,726	124,890	8,800
6	Pender Island	29,950	3,500	1,800	
7	Galiano Island	30,150	17,490		
8	Mayne Island	46,530		4,600	
9	Salt Spring Island	185,550	7,755	15,300	
10	Vancouver	499,181	223,603	3,483,072	634,690
11	New Westminster	583,458	36,724	1,291,280	54,610
12	Rossland	1,058,888	49,501	1,202,025	261,580
13	Slocan	932,661	160,266	309,950	52,080
	Carried forward	11,113,250	2,164,384	12,267,430	1,916,254

APPENDIX No. 2.—*Concluded.*

No.	Assessment District.	Real Property.	Wild Land.	Personal Property.	Income.
	<i>Brought forward</i>	\$11,113,250	\$2,164,384	\$12,267,430	\$1,916,254
14	Kettle River	1,421,951	15,175	262,950	8,600
15	Princeton	112,150	6,800	17,742	
16	Revelstoke	467,570	219,154	218,678	18,300
17	Ashcroft	470,602	16,349	352,340	3,200
18	Nicola	1,040,000	12,528	274,445	
19	Lillooet	881,000	55,950	400,700	1,020
20	Kamloops	908,425	47,750	584,745	15,330
21	Vernon	1,361,335	16,570	414,000	1,780
22	Golden	427,910	60,580	119,650	4,640
23	Fort Steele	904,817	324,983	395,813	29,258
24	Quesnel Forks	215,580		116,300	2,000
25	Barkerville	117,800	3,700	184,400	7,580
26	Telegraph Creek	3,488		31,400	500
27	Atlin	305,395		98,350	
	Railways—C. P. R., E. & N. and V. & S.	19,751,273	2,943,923	15,738,943	2,008,462
		2,241,000			
	Total	\$21,992,273	\$2,943,923	\$15,738,943	\$2,008,462

APPENDIX No. 3.

Assessed Values by Districts. Year 1902.

No.	Assessment District.	Real Property.	Wild Land.	Personal Property.	Income.
1	Victoria	\$ 4,959,431	\$ 315,272	\$ 5,133,465	\$ 757,920
2	Nanaimo	865,214	18,763	563,850	36,600
3	South Nanaimo	857,320	126,951	77,850	6,620
4	Cowichan	350,885	185,220	240,480	8,700
5	Alberni	428,806	191,839	51,400	340
6	Comox	606,844	694,214	129,390	8,100
7	Pender Island	30,550	3,500	1,400	
8	Galiano Island	29,950	17,490		
9	Mayne Island	43,380		2,400	
10	Salt Spring Island	187,400	10,785	59,251	2,470
11	Vancouver	499,702	226,969	4,158,324	588,017
12	New Westminster	625,700	36,724	1,358,850	51,220
13	Rossland	1,672,439	19,485	910,303	141,196
14	Slocan	865,299	57,148	310,250	45,300
15	Nelson	799,470	51,856	819,550	150,125
16	Kettle River	708,019	13,100	156,190	500
17	Princeton	191,547	12,960	46,819	
18	Revelstoke	516,655	223,297	253,550	24,225
19	Ashcroft	382,302	17,724	297,750	1,200
20	Nicola	1,129,600	10,100	457,100	1,200
21	Lillooet	908,625	56,750	462,100	1,726
22	Kamloops	955,365	33,540	647,300	24,300
23	Vernon	1,587,275	14,090	447,500	1,780
24	Golden	491,624	51,791	168,794	6,320
25	Fort Steele	1,044,223	231,585	408,286	15,204
26	Quesnel Forks	223,530		113,300	5,820
27	Barkerville	120,450	3,324	293,652	8,444
28	Telegraph Creek	1,400		45,890	6,050
29	Omineca (no returns).				
30	Atlin	288,910		55,500	
	Railways—C. P. R., E. & N. and V. & S.	21,461,915	2,624,477	17,670,494	1,893,377
		2,410,000			
	Total	\$23,871,915	\$2,624,477	\$17,670,494	\$1,893,377

APPENDIX No. 4.

Statement of comparison of Assessed Values for three years: 1900, 1901, 1902, and increase thereof.

Subject of Assessment.	1900.	1901.	Increase.		
Real property	\$21,874,642	\$21,992,273	\$ 177,625		
Wild land	2,646,701	2,943,923	297,222		
Personal property	14,670,331	15,738,943	1,068,612		
Income	1,821,165	2,008,462	187,297		
	\$41,012,845	\$42,683,601	\$1,670,756		

	1901.	1902.	Increase.	Decrease.	Net Increase.
Real property	\$21,992,273	\$23,871,915	\$1,879,642		} \$3,376,662
Wild land	2,943,923	2,624,477		\$319,446	
Personal property	15,738,943	17,670,494	1,931,551		
Income	2,008,462	1,893,377		115,085	
	\$42,683,601	\$46,060,263	\$3,811,193	\$434,531	

Total Increase in the Two Years.

Total assessed value, 1902....	\$46,060,263	} or,	Increase, 1901 over 1900....	\$1,670,756
" " 1900....	41,012,845		" " 1902 " 1901....	3,376,662
Total increase.....	\$5,047,418		Total.....	\$5,047,418

NOTE.—The reason for the decrease here shown on wild land arose from the fact that at the Court of Revision certain timber lands were reduced in value after this return was made up in 1901. The decrease in incomes was special, several financial institutions having returned much smaller incomes in 1902 on account of losses made in 1901.

APPENDIX No. 5.

Statement showing the Assessed Taxes collectible for three years, ending the 31st December, 1902, and the increase thereon.

	Assessed Value.	Taxes.
1. Year 1900:—		
Real property at lower rate, 3-5 of 1%	\$21,874,648 00	\$131,247 90
Wild land at 2½%	2,646,701 00	66,167 53
Personal property at ½ of 1%	14,670,331 00	73,351 67
Income at graded rates	1,821,165 00	20,643 67
	\$41,012,845 00	\$291,410 87
2. Year 1901:—		
Real property	\$21,992,273 00	\$131,953 65
Wild land	2,943,923 00	73,358 07
Personal property	15,738,943 00	78,694 71
Income (except Insurance Companies)	2,008,462 00	32,323 06
	\$43,683,601 00	316,329 49
Income tax, Insurance Companies		8,070 87
		\$324,400 36

APPENDIX No. 5.—*Concluded.*

	Assessed Value.	Taxes.
3. Year 1902:—		
Real property.....	\$23,871,915 00	\$143,323 49
Wild land.....	2,624,477 00	65,612 32
Personal property.....	17,670,494 00	88,352 47
Income (except Insurance Companies).....	1,893,377 00	29,735 33
	\$46,059,263 00	327,023 61
Income tax, Insurance Companies.....		8,126 14
		\$335,149 75

Total increase in collectible assessed taxes for the two years, \$43,837.88.

APPENDIX No. 6.

Statement of Arrears of Taxes at 31st December, 1900, from returns furnished by Assessors.

Arrears of real property taxes for years 1884 to 1900 both inclusive,	\$124,928 12
" wild land " 1890 to 1900 " "	119,909 84
" personal " 1881 to 1900 " "	219,630 44
" income " 1881 to 1900 " "	22,725 86
	\$487,194 26

Arrears at 31st December (including the above and the taxes collectible for 1901, less amount collected during the year 1901):—

Real property.....	\$128,563 10
Wild land.....	141,811 91
Personal property.....	212,846 83
Income.....	39,298 60

Total unpaid taxes at 31st December, 1901..... \$522,520 44

This statement is approximate, as returns are incomplete at date of report.

APPENDIX No. 7.

Statement showing the Gross Premium Income of all Insurance Companies doing business in British Columbia, taken from the returns made by the companies. The amount given is for the business transacted by them during the year 1900. Taxes were paid on the net revenue, and not upon these figures, for assessment year 1901.

Life Insurance Companies.....	\$ 607,470 80
Fire Insurance Companies.....	729,157 53
Marine, Accident, Guarantee, and other Insurance Companies.....	135,173 86
	\$1,471,802 19

The taxes paid for the year 1901 by these companies were based upon their net revenue and amounted to \$8,070.87.

If the companies were taxed on their gross premium incomes the taxes would be as follows:—

Life companies, 1% on \$607,470 80.....	= \$6,074 70
Fire companies, 2% on 729,157 53.....	= 14,583 15
Marine, Accident, etc., on 135,173 86.....	= 2,703 47
	\$23,361 32

The returns for the assessment year 1902 are not yet completed.

APPENDIX No. 8.—LIST OF AUTHORITIES CONSULTED.

1.—Works on Taxation.

- Public Finance, by C. F. Bastable, M.A., LL.D., Professor of Political Economy, University of Dublin. Second edition. London: Macmillan & Co., 1895; 716 pp.
- Principles of Rating, by Edward Boyle and G. Humphries-Davies. Second edition. London: Wm. Clowes & Sons, 1895; 1,155 pp.
- Law relating to Income Tax, by Arthur Robinson, B.A. London: Stevens & Sons, Ltd., 1895; 504 pp.
- Pratt's Income Tax, by J. H. Redman. Sixth edition. London: Shaw & Sons, 1898; 200 pp.
- The Law relating to Local Rates, by G. F. Chambers. Second edition. London: Stevens & Sons, Ltd., 1889; 224 pp.
- The Rating of Mines and Quarries, by Archibald Brown. London: Butterworth & Co., 1898; 62 pp.
- Taxes and the Assessment Law, by H. E. F. Gaston. Toronto: The Carswell Co., Ltd., 1899; 419 pp.
- Income Tax Acts, by Arthur M. Ellis. Third edition. London: Stevens & Sons, Ltd., 1893; 358 pp.
- Essays on Taxation, by Edwin R. A. Seligman, Professor of Political Economy and Finance, Columbia University. Third edition. The Macmillan Co., 1900; 434 pp.
- The Shifting and Incidence of Taxation, by Professor R. A. Seligman. Second edition. New York: The Macmillan Co., 1899; 337 pp.
- The Theory and Practice of Taxation, by David Ames Wells, LL.D., D.C.L. New York: D. Appleton & Co., 1900; 648 pp.
- Taxation in American Cities and States, by Richard T. Ely, LL.D., Professor of Political Economy, University of Wisconsin. Fifth thousand. New York: Thomas Y. Crowell & Co., 1888; 544 pp.
- Cooley on Taxation. Second edition. Chicago: Callaghan & Co., 1886; 991 pp.

2.—Reports of Tax Commissions.

- Report of the Tax Commissioners of Massachusetts, 1875. Re-printed March, 1893; 575 pp.
- Report of the Wisconsin State Tax Commission, 1898. Second edition, 1899; 289 pp.
- Report of the State Board of New York Tax Commissioners, 1901; 324 pp.
- Seventh Annual Report of the Board of State Assessors of Maine, 1897; 357 pp.
- Annual Report of the Tax Commissioners of New York, 1902; 63 pp.
- First Annual Report of the State Tax Commissioners of Michigan, 1901; 277.
- Report of the Tax Commission of Minnesota, 1902; second edition; 223 pp.
- Report of the Ontario Assessment Commission, 1902; 190 pp.
- Report of the Ontario Assessment Commission, 1901; 605 pp.
- Report of the Revenue Commission of Colorado: second edition, 1901; 62 pp.
- Seventeenth Report of the Bureau of Industries of Ontario, 1900; 262 pp.
- Taxation for State Purposes in Pennsylvania, Eastman, 1898; 284 pp.
- Annual Report of the Auditor of State of North Carolina, 1898; 400 pp.
- Ninth Report of Taxation Board of New Jersey, 1899; 214 pp.

3.—Taxation Laws.

- Taxation Laws of Rhode Island, 1896.
- " " the State of Washington, 1899.
- " " " Colorado, 1901.
- " " " Colorado, 1902.
- " " " Nebraska, 1899.
- " " " Illinois, 1898.
- " " " Wisconsin, 1899.
- " " " West Virginia, 1899.
- " " " Iowa, 1897.
- " " " Louisiana, 1897.

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	Taxation Laws of the State of New York, 1901.
	" " " Missouri, 1899.
	" " " Indiana, 1901.
economy,	" " " Massachusetts, 1898.
	" " " California, 1897.
edition.	" " " Tennessee, 1899.
	" " " Florida, 1899.
is, Ltd.,	" " " North Carolina, 1899.
	" " " Mississippi, 1900.
1898;	" " " Idaho, 1900.
	" " " Louisiana, 1898.
Stevens	" " " Michigan, 1899.
	" " " South Dakota, 1897.
1 & Co.,	" " " New York, 1896.
	Assessment Act of Ontario, 1897.
	Municipal Act of Ontario, 1897.
	Assessment Act of Manitoba, 1898.
	Amendments thereto, 1900.
	Assessment Acts of Prince Edward Island, 1899.
	Quebec License Law, 1900.
	Quebec Municipal Code, 1900.
	Acts of Quebec Succession Duty.
	Handbook on Succession Duty of Quebec.
	Natal Mines Act and Regulations.
	Re-Assessment of Real Estate in West Virginia, 1899.
	New Zealand Mining Act, 1898.
	Revenue and Assessment Acts of India.
	" " " Jamaica.
	" " " Hong Kong.
	" " " New South Wales.
	" " " Ceylon.
	" " " British Honduras.
1893;	" " " Singapore.
	" " " Western Australia.
PP.	Taxation Laws of South Australia.

4.—*Miscellaneous.*

	Financial Returns of Nova Scotia, 1899.
	Report of State Controller of California, 1899.
	Report of Treasurer of North Carolina, 1898.
	Report <i>re</i> Taxes of Oregon, 1900.
	Report <i>re</i> Taxes of New Hampshire, 1898.
	Taxation of Collateral Inheritances in Iowa, 1898.
	Report of Equalization Board of North Dakota, 1900.
	Report on Double Taxation in Vermont, 1900.
	Banking and State Examining Laws of Wyoming, 1899.
	Biennial Report State Comptroller of California, 1898.
	Public Accounts Nova Scotia, 1899.
	Biennial Report State Auditor of Iowa, 1899.
	Public Accounts, Quebec, 1899.
	Handbook on Succession Duties in Quebec, by Lambe, 1896.
	Biennial Report of Auditor, Louisiana, 1900.
	" " " Nebraska.
	Western Australia Year Book, 1899.
	Australia Year Book, 1899.
	New Zealand Year Book, 1899.
	Wealth and Progress of New South Wales, 1898.
	" " " " 1899.

Statistical Register of New South Wales.
Mining Laws of " " "
Land and Income Tax Acts of New South Wales.
Hong-Kong Blue Book, 1899.
Hong-Kong Rating Ordinance, 1901.
British Honduras Blue Book, 1899.
Singapore Blue Book, 1899.
Statistical Register of Western Australia, 1898.
Board of Equalization of North Dakota Report, 1899.
The Tax Question, by Enoch Ensley, 1901.
The Burdens of Local Taxation and Who Bears Them, by Lawson Purdy.
The Exemption from Taxation of Personal Property, by Lawson Purdy.
Report of Committee on State and Municipal Taxation of the Chamber of Commerce of
New York, 1901.
Best Methods of Taxation in Municipalities, by Lawson Purdy.
Earning Power the Keynote—The True Basis of Valuing Corporate Property—Railway
Taxation, Michigan.
Cash Value of Railroads, Oakman, Michigan.
Report of Conference on Taxation at Buffalo, 1901.

VICTORIA, B. C.

Printed by RICHARD WOLFENDEN, Printer to the King's Most Excellent Majesty.

1902.

BILL.

An Act to assess, levy and collect Taxes on Property and Income.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of British Columbia, enacts as follows:—

Short Title.

1. This Act may be cited as the "Assessment Act, 1902."

Interpretation.

2. In this Act—

- (1.) The words "the Province," or "this Province," include and mean the Province of British Columbia:
- (2.) The word "Gazette" means the British Columbia Gazette:
- (3.) The terms "land," "real property," and "real estate," respectively, for the purposes of assessment and taxation, mean and include the land itself, and all buildings, structures and improvements, or other fixtures or things erected upon or affixed to any building as to form in law part of the realty, and all trees or underwood growing upon the land, land covered with water, and all quarries and substances, other than that defined as mines and minerals, in and under the land, which the law defines or the Courts may interpret, declare and hold to be real property under the letter, spirit, intent and meaning of the law, for the purposes of assessment and taxation, but shall not include mines and minerals:
- (4.) The terms "personal estate" and "personal property," for the purposes of assessment and taxation, shall be construed to embrace and include, without being specially defined or enumerated, all goods, chattels, wares, merchandise, effects, stocks, bonds, debentures, securities, investments (except mortgages on real property or on personal property within this Province, and except also the stocks, bonds or debentures of this Province, or of any Municipality of this Province, hereinafter specially exempted), accounts, notes, certificates of deposit (where such certificates of deposit are not at once withdrawable on demand, and require notice to be given before such withdrawal), judgments, choses in action, franchises, moneys, credits, debts due from solvent debtors, saw-logs and all cut timber or lumber, whether on land or afloat, the capital or capital stock, undivided profits, and all other means not forming part of the capital stock of every company or association, whether incorporated or unincorporated, and every share, portion, right or interest, either legal or equitable, in and to every steamship, sailing ship, vessel, boat or water craft of any kind whatsoever, whether such steamship, sailing ship, vessel, boat or water craft have been enrolled, registered or licensed at any port of registry, or Custom House within this Province, or unregistered, and everything animate or inanimate, tangible or intangible, capable

of ownership, having a market value, or that may be bought and sold, and not forming part of land, real property, or real estate as above defined, and not otherwise exempt by law, nor expressly exempted hereinafter by this Act. Mines and minerals, for the purposes of assessment and taxation, shall not be included in personal property, but shall be assessed and taxed specifically as hereinafter in this Act provided. The words contained in this sub-section to be taken in their most general meaning and not to be limited to words ejusdem generis :

- (5.) The term "moneys" or "money," in the above sub-section 4, or wherever used in this Act, shall be held to mean and include gold and silver coin, cash in hand or in bank, bank notes, scrip, and every deposit, certificate of deposit, or other evidence of money, which the person owning, holding in trust or having the beneficial interest therein, is entitled to withdraw in money on demand without notice :
- (6.) The term "property" includes both real and personal property as above defined, but shall not include mines and minerals except otherwise expressed :
- (7.) 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, labour, industry or skill, during the twelve months ending the 31st day of December immediately preceding the commencement of the year of assessment, or during 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, rent or interest accrued or due from bonds, notes, stock, shares of stock, debentures (including interest or dividends from the stock, bonds or debentures of this Province, or of any Municipality of this Province), and from rents of real or personal property, and from interest on money lent, deposited or invested, and from all indebtedness secured by deed, mortgage, contract, agreement or account, and from all ventures, business, profession, office, avocation or employment of any kind whatsoever, subject, nevertheless, to the exemptions hereinafter in this Act defined :
- (8.) The term "mine" shall mean and include, for the purposes of assessment and taxation, any land in which any vein or lode, ore body or rock in place, shall be mined for gold or other minerals, precious or base, except coal, and any natural stratum or bed of earth, gravel or cement mined for gold or precious minerals or stones, including all placer mines, creek diggings, bar diggings, dry diggings, bench diggings and hill diggings, and precious stone diggings, from which gold and other precious minerals or precious stones, or base minerals are dug, dredged, mined or won :
- (9.) The term "mineral" or "mineral-bearing substance," for the purposes of assessment and taxation, shall mean all valuable deposits of gold, silver, platinum, iridium, or any of the platinum group of metals, mercury, lead, copper, iron, tin, zinc, nickel, aluminum, antimony, arsenic, barium, bismuth, boron, bromine, cadmium, chromium, cobalt, iodine, magnesium, manganese, molybdenum, phosphorus, plumbago, potassium,

sodium, strontium, sulphur (or any combination of the aforementioned elements), asbestos, emery, mica, and all mineral pigments:

- (10.) The words "tax" and "taxes" shall extend to and include taxes on real property, personal property, wild land, income, mines and minerals, and corporations:
- (11.) The words "wild land," for the purpose of assessment and taxation, shall embrace and include timber lands, timber limits, coal lands, mineral-oil lands, pastoral or grazing lands, and land owned or claimed by any person on which there shall not be existing permanent improvements to the value, when assessed, of two dollars and fifty cents per acre; permanent improvements upon any part of land owned or claimed by any person, shall be deemed to be permanent improvements upon the immediately adjoining land of such person to the extent of six hundred and forty acres, in like manner as if such permanent improvements had been equally distributed over the whole of the said immediately adjoining land of such person, not exceeding in the whole six hundred and forty acres, except where the lands adjoining such improved lands are suitable only for pastoral purposes, and where the businesses of farming and stock-raising are jointly operated, in which case the value of the permanent improvements shall apply towards exempting from the wild land tax such adjoining pastoral lands:
- (12.) The expression "Registrar of Titles," wherever used in this Act, includes District Registrar; and registration, wherever herein in this Act required, is to be effected in the District Registry Office where the property is situated:
- (13.) The word "cattle" shall, for the purposes of assessment and taxation, include horned cattle, horses, and mules:
- (14.) Every word importing the singular number only may be extended to or embrace the plural number, and every word importing the plural number may be applied and limited to the singular number, and every word importing the masculine gender only may be extended and applied to females as well as males:
- (15.) The words "person," "persons," "taxpayer," "taxpayers," shall embrace and include companies, corporations, firms, associations, trustees, executors, administrators, guardians, agents and receivers.

3. All land, personal property and income in the Province shall be liable to assessment and taxation, and shall be assessed and taxed, subject to the following exemptions, that is to say:—

- (1.) All property now vested, or hereafter to be vested, or held in trust for His Majesty, or now held, or hereafter to be held, as Dominion Railway lands, and all lands to be conveyed to the Dominion Government under the 11th section of the Terms of Union, or otherwise, or held by His Majesty, or vested in any public body or body corporate, officer or person, in trust for His Majesty or for the public uses of the Province; and also all property vested in or held by His Majesty, or any other person or body corporate, in trust for the use of any tribe or body of Indians, and either unoccupied or occupied by some person in an official capacity:

- (2.) When any property mentioned in the preceding sub-section is occupied by any person otherwise than in an official capacity, the occupant shall be assessed in respect thereof, but the property itself shall not be liable :
- (3.) All lands used exclusively for public burying grounds or cemeteries, not exceeding five acres, all churches and places of worship, and the grounds whereon such churches or places of worship are built, not exceeding one acre, and the personal property and income of such public burying grounds, cemeteries, churches and places of worship, when such personal property and income are used wholly for burial and church purposes, but not otherwise :
- (4.) Every free public library, literary society, mechanics' institute, and other public, literary or scientific institution, and every agricultural or horticultural society, every public mining institute or society, with the land owned by and attached thereto, not exceeding one acre, personal property and income thereof, when such land, personal property and income are used wholly and exclusively for the purposes and benefit of such public institutions, but not otherwise :
- (5.) Every public university, Normal school, manual training school, school house, Court house, gaol, industrial school, industrial farm, lunatic asylum, house of correction, house of reformation, orphanage, orphan asylum, asylum for the blind, asylum for the deaf and dumb, institution for the reformation of fallen women, homes for the aged and infirm, public hospitals for the care of the sick, and isolation hospitals when such institutions are supported in whole or in part by public donations, private charity, or by grants from the Province, and all of the land, personal property and income of such institutions when such land, personal property and income are used and devoted, after paying the necessary expenses thereof, wholly and exclusively to the benefit and purposes of such institutions, but not otherwise ; and in order to determine whether such institutions are exempt from assessment and taxation within the true intent and meaning of this Act, the Assessor or other officer duly authorised by the Minister of Finance of the Province, shall have full and free access, at all times, to the books, accounts, vouchers and papers of such institutions for the purpose of examining the same, and the institution claiming exemption from assessment and taxation under this Act shall afford such information and explanation as may be required by the Assessor or other officer appointed as aforesaid, and the superintendent, manager, resident physician or other responsible officer of such institution claiming exemption under this Act shall make oath before the Assessor or other officer that all of the income and revenue thereof, including donations, grants, legacies and bequests to it have been applied to the actual expenses of maintaining such institution, or have been used wholly and exclusively for the benefit thereof and to no other purpose whatsoever :
- (6.) The property, real and personal, and income of fire companies used and applied for the prevention and extinguishment of fires when so used and applied, but not otherwise :
- (7.) The personal property and income of the Governor-General of the Dominion of Canada, and the personal property and income of the Lieutenant-Governor of the Province :

- (8.) The full or half-pay of any one in His Majesty's Regular Army and Navy in actual service; any pension, salary, gratuity or stipend derived by any person from His Majesty's Imperial Treasury, and all the personal property and income of any person in such Military or Naval services on full pay, or otherwise in actual service:
- (9.) All pensions payable out of the public moneys of His Majesty's Imperial Treasury, or out of the public moneys of the Dominion of Canada, or of any Province thereof:
- (10.) All property, real and personal, which is situate out of this Province:
- (11.) So much of the personal property of any person as is invested in mortgage upon land in this Province, or upon personal property in this Province, founded upon actual consideration and duly registered against such land or personal property; but this exemption shall not affect the validity of assessments heretofore made, nor the taxes heretofore due and payable upon mortgages on all the assessment rolls of the Province up to and including the assessment rolls for the calendar year 1899:
- (12.) So much of the personal property of any person as is invested in the stocks, bonds or debentures of this 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 any company, corporation or association where the personal property and income of such company, corporation or association is assessed and taxed under the provisions of this Act:
- (13.) So much of the personal property of any person as is due to him on account of the sale of land, the fee or freehold of which is still vested in him:
- (14.) The net personal property of any person when under three hundred dollars:
- (15.) Household furniture and effects of whatever kind, books and paintings, pictures and articles of vertu, when used and enjoyed by the taxpayer in the house occupied by him, excepting, 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:
- (16.) The stipend or salary of any clergyman or minister of religion, while in actual connection with any church and performing duty as such clergyman or minister, and the parsonage when occupied as such or unoccupied, with the land attached thereto to the extent of one acre but no more:
- (17.) All land or real property specially exempted, or specially exempted for a limited period conditionally by any other Statute of the Province, but only during such limited period or until the conditions have been complied with, including land grants and subsidies in land granted to railway companies or to other companies by any Act of this Province for the period and under the conditions limited by such Act, but not otherwise; any land agreed to be sold or leased, forming part of such land of any such company, shall be held to be assessable and taxable against such company from the date of agreement or lease, until the absolute title thereof has passed

from the company to the purchaser, notwithstanding the fact that such land may have been, by request of the company, assessed and taxed against the person to whom the land may have been agreed to be sold or leased by the company. Land forming part of the land grant or subsidy to any railway or other company once sold by the company shall be assessed and taxed to the owner, and in the event of any such land again becoming the property of any such railway company or other company, by purchase or otherwise, such land shall be assessed and taxed against the company as owner; and in the event of any land, forming part of such land grant or subsidy, having been agreed to be sold by the company, and such agreement not complied with on the part of the intended purchaser whereby the land reverts to the company, all taxes that may have been assessed and levied against such intended purchaser, either by request of the company or otherwise, shall, if unpaid, be recoverable against such company:

- (18.) Land within the limits of any municipality:
- (19.) Mineral and coal lands upon the output of which a royalty is reserved in favour of the Crown to the extent of such royalty but no more:
- (20.) Every public road, way, highway and public square or park used exclusively for public purposes, but not otherwise:
- (21.) The income of every person up to one thousand dollars:
- (22.) Homesteads to the extent of five hundred dollars of the assessed value but no more.

4. Lands in respect of which no Crown grant has issued, but which are held under pre-emption or lease, or agreed to be sold, granted, or conveyed, or occupied, shall be liable (while so held or occupied, or during the existence of such agreement) to taxation from the date of pre-emption record, lease, or agreement to sell, grant, or convey (as the case may be), but such taxation shall not in any way affect the rights of His Majesty in such lands.

5. The real estate, personal property and income of all railway companies operated by steam within this Province, shall be assessed and taxed under and by virtue of a separate Act of this Province, and not under this Act.

What Taxes are to be Assessed, Levied and Collected.

6. There shall be assessed, levied and collected from every person, and paid to His Majesty, His heirs and successors, the sums following, that is to say:—

On Real Estate.

One per cent. on the assessed value of real estate other than wild land:

On Wild Land.

On the assessed value of wild land under the following classifications, namely:—

CLASS A.—Timber lands, timber limits, coal lands, mineral oil lands and lands suitable only for pastoral or grazing purposes, two per cent.:

CLASS B.—All other wild lands not included in Class "A," three per cent.:

On Personal Property.

One per cent. on the assessed value of all personal property :

On Income.

On so much of the income of every person as exceeds one thousand dollars within the following classifications; upon such excess the rates shall be as follows, namely :—

CLASS A.—On one thousand dollars, and not exceeding ten thousand dollars, one and one-half per cent. up to five thousand dollars, and two and one-half per cent. on the next five thousand dollars :

CLASS B.—On ten thousand dollars, and not exceeding twenty thousand dollars, two per cent. up to ten thousand dollars, and three per cent. on the next ten thousand dollars :

CLASS C.—On twenty thousand dollars, and not exceeding forty thousand dollars, three per cent. up to twenty thousand dollars, and three and one-half per cent. on the next twenty thousand dollars :

CLASS D.—On all others in excess of forty thousand dollars, three and one-half per cent. up to forty thousand dollars, and four per cent. on the remainder :

Provided always, that if the above taxes are paid on or before the 30th day of June in each year, but not otherwise, the Assessor or Collector is hereby authorised to receive and he shall receive in lieu of the above rates, the following rates, namely :—

On Real Estate.

Four-fifths of one per cent. on the assessed value of real estate other than wild land :

On Wild Land.

On the assessed value of wild lands under Class A, above described, one and three-fourths of one per cent., and under Class B, above described, two and one-half per cent.:

On Personal Property.

Three-fourths of one per cent. on the assessed value of all personal property :

On Income.

Upon so much of the income of any person as exceeds one thousand dollars in accordance with the classifications above set forth, upon such excess of income under—

CLASS A.—On one thousand dollars, and not exceeding ten thousand dollars, one per cent. up to five thousand dollars, and two per cent. on the next five thousand dollars :

CLASS B.—On ten thousand dollars, and not exceeding twenty thousand dollars, one and one-half per cent. up to ten thousand dollars, and two and one-half per cent. on the next ten thousand dollars :

CLASS C.—On twenty thousand dollars, and not exceeding forty thousand dollars, two and one-half per cent. up to twenty thousand dollars, and three per cent. on the next twenty thousand dollars :

CLASS D.—On all others in excess of forty thousand dollars, three per cent. up to forty thousand dollars, and three and one-half per cent. on the remainder.

Taxation of Corporations.

7. The following specified corporations, companies and associations, namely:—Every bank, banking company, corporation or joint stock company incorporated for the purpose of doing a banking business or savings bank business in this Province, every insurance company, corporation or association doing an insurance business in this Province (including life, fire, ocean, marine, inland transit, accident, plate glass and steam boiler insurance company), and every guarantee company, loan company, trust company, telegraph company, telephone company, express company, gas company, water-works company, electric lighting company, street railway company (operated either entirely or partly by steam or by electricity), electric power company for supplying electric power or heat to the public for gain wheresoever any such companies 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 as follows, namely:—

First—Banks, banking companies, banking corporations or banking associations, including savings banks: On their net income from all sources derived, arising out of or accruing from all business transacted within this Province, three per cent. Such tax to be payable on or before the first day of April in each year.

In order to ascertain, for the purposes of assessment and taxation, the amount of such net income, every bank, banking company, banking corporation or banking association transacting a banking business or a savings bank business within this Province, shall fill up and return to the Provincial Assessor at Victoria, on or before the first day of November in each year, a declaration according to Form No. 1 in the Schedule to this Act; such declaration to be made by the president, manager or chief accountant of the head or principal office in this Province, and the information therein contained shall be in accordance with the last ascertained annual balance sheet of the bank immediately preceding the date of such declaration:

Second—Fire, ocean, marine, inland transit, accident, plate glass and steam boiler insurance companies: On their gross receipts from premiums received from business in this Province, and on the gross amount of interest from money lent in this Province without any deductions for commissions or expenses or otherwise whatsoever, two per cent. Such tax to be payable on or before the first day of April in each year.

In order to ascertain, for the purposes of assessment and taxation, the amount of such gross receipts, every such insurance company shall fill up and return to the Provincial Assessor at Victoria, on or before the first day of November in each year, a declaration according to Form No. 2 in the Schedule to this Act; such declaration to be made by the president, manager or chief officer of the company, or by a duly authorised officer of the company in this Province, and the information in said form shall be in accordance

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with the last ascertained annual balance sheet of the company immediately preceding the date of such declaration :

Third—Life insurance companies, corporations or associations : On their gross receipts from premiums received from business in this Province, and from their gross receipts from interest on money lent in this Province, without any deductions for commissions or expenses or otherwise whatsoever, one per cent. Such tax to be payable on or before the first day of April in each year.

In order to ascertain, for the purposes of assessment and taxation, the amount of such gross receipts, every such life insurance company shall fill up and return to the Provincial Assessor at Victoria, on or before the first day of November in each year, a declaration according to Form No. 2 in the Schedule to this Act ; such declaration to be made by the president, manager or chief officer of the company, or by a duly authorised officer of the company in this Province, and the information in said form shall be in accordance with the last ascertained annual balance sheet of the company immediately preceding the date of such declaration :

Fourth—Guarantee companies, loan companies and trust companies : On their net income, from all sources derived, arising or accrued from all business transacted within this Province, three per cent. Such tax to be payable on or before the first day of April in each year.

In order to ascertain, for the purposes of assessment and taxation, such net income, every guarantee, loan, and trust company transacting business in this Province, shall fill up and return to the Provincial Assessor at Victoria, on or before the first day of November in each year, a declaration according to Form No. 3 in the Schedule to this Act ; such declaration to be made by the president, manager or chief officer of the company, or by a duly authorised officer of the company in this Province, and the information in said form shall be in accordance with the last ascertained annual balance sheet of the company immediately preceding the date of such declaration :

Fifth—Telegraph, telephone and express companies : On their gross receipts from all sources derived, arising or accrued from business transacted in this Province, without any deductions therefrom, for expenses or otherwise whatsoever, two per cent. Such tax to be payable on or before the first day of April in each year. Telegraph lines or telephone lines operated by a steam railway company, or by any person, not for gain, or not exacting from the public any charge for the use of such lines, shall not be assessed and taxed under this section, but such lines shall be included in the assessed value of real or personal property of such company, as the case may be.

In order to ascertain, for the purposes of assessment and taxation, the amount of such gross receipts, every telegraph company, telephone company and express company, transacting business in this Province, shall fill up and return to the Provincial Assessor at Victoria, on or before the first day of November in each year, a declaration according to Form No. 4 in the Schedule to this Act ; such declaration

to be made by the president, manager or chief officer of the company, or by a duly authorised officer of the company in this Province, and the information in said form shall be in accordance with the last ascertained annual balance sheet of the company immediately preceding the date of such declaration :

Sixth—Gas companies, water-works companies, electric lighting companies, electric power companies and street railway companies: On two-thirds of the gross receipts from all sources derived, arising or accruing from business transacted in this Province, one per cent. Such tax to be payable on or before the first day of April in each year. Street railway companies carrying on the business of electric lighting companies or electric power companies jointly as one business, shall be assessed and taxed on two-thirds of their gross receipts from such joint business,

In order to ascertain, for the purposes of assessment and taxation, the amount of such gross receipts, every gas company, water-works company, electric lighting company, electric power company and street railway company transacting business in this Province shall fill up and return to the Assessor of the Assessment District in which their business is carried on, on or before the first day of November in each year, a declaration according to Form No. 5 in the Schedule to this Act; such declaration to be made by the president, manager or chief officer of the company, or by a duly authorised officer of the company in this Province, and where the business is carried on by any such company in more than one Assessment District, separate returns shall be made to the Assessor of each Assessment District in which such business is carried on, showing the gross receipts in such district, and the Assessor shall thereupon assess and tax the same; provided, however, that if any company cannot conveniently make separate returns showing the gross receipts in each Assessment District, then in that event the company may make a return of their whole business within the Province upon one form, to be sent to the Provincial Assessor at Victoria, who will assess and tax the company in accordance therewith.

7a. All taxes under the heading of Taxes of Corporations, unpaid at first April in each year, shall bear interest at ten per cent. per annum until paid or recovered.

8. The companies, corporations and associations specified in section 7 shall not be assessed and taxed on income under section 6 of this Act, in addition to the taxes imposed by section 7, the object and intent of the taxes imposed by section 7 being in substitution of the income tax imposed by section 6, but such companies shall, nevertheless, be assessed and taxed as other persons are assessed and taxed upon their real and personal property in addition to and notwithstanding the taxes imposed by section 7; provided, however, that the personal property of banking companies, trust, guarantee and loan companies, for the purposes of assessment and taxation, shall not include bonds, notes, accounts, deposits or other obligations due to them by borrowers, but only such personal property as may belong to them of a tangible, visible and physical nature, or that they may hold

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in trust or be in the possession of either as trustee, agent or owner, shall be assessed and taxed.

9. Real property belonging to any company, corporation or association under the heading "Taxation of Corporations," lying within any municipality, shall not be assessed and taxed under this Act.

10. The Assessor at Victoria shall keep a separate Assessment Roll of all companies, corporations or associations making returns to him under the heading of "Taxation of Corporations," into which he shall enter and assess the different companies in accordance therewith, and such separate roll shall be prepared and acted upon in all respects, and be under all the conditions of this Act, the same as if it had been incorporated into and formed part of his Assessment Roll. Such separate roll shall be in accordance with Form No. 8 in the Schedule to this Act.

Taxation of Cattle and Sheep Depasturing on Crown Lands.

11. The owner or person in charge of any cattle or sheep which are brought into the Province from any place outside of the Province, and which are depastured on Crown lands, shall pay to the Assessor in whose district they are found a tax of twenty-five cents per head on all cattle, and a tax of five cents per head on all sheep so depastured, which tax shall become due and payable forthwith upon such cattle and sheep being depastured; and upon payment of the said tax, the owner or person in charge of such cattle or sheep shall be entitled to depasture the same for a period of six months but no longer; and sections 43 to 107 of this Act, inclusive, shall not apply to the tax provided by this section, and sections 112 and 113 shall not apply to the said tax.

12. Such tax, if not paid at the office of the Assessor or Collector in whose district the cattle or sheep are found, shall be payable to the Assessor or Collector on demand, and if then not forthwith paid, the Assessor or Collector may, in addition to the powers conferred by section 118 of this Act, levy such tax by distress and sale of a sufficient number of such cattle or sheep to meet the tax and expenses.

Taxation of Mines and Minerals.

13. Mines and minerals shall, for the purposes of assessment and taxation, be regarded as a separate class of property, and the assessment and taxation thereof shall be regulated by the provisions of the portion of this Act included under the heading of "Taxation of Mines and Minerals."

14. There shall be assessed, levied and collected from every person owning, managing, leasing or working a mine, and paid to His Majesty, His heirs and successors, two per cent. on the assessed value of all ore or mineral-bearing substances raised, gotten or gained from any lands in this Province, and which have been sold or removed from the mining premises. The assessed value shall be ascertained by the Assessor from the returns to be furnished to him under section 18 of this Act, or from such other information as he may be able to obtain: Provided, however, that all ore-producing mines (other than placer, dredging or hydraulic mines) not yielding and realising on ore a market value of five thousand dollars in any one year from the date of their commencing to produce, shall, upon a verified statement by the owner or manager of the mine, certified to by the Assessor of the Assessment District in which the mine is situated, and forwarded by the

Assessor to the Minister of Finance, be entitled to a refund of one-half of the tax paid for said year: Provided, further, that any placer, dredging or hydraulic mine not yielding or realising on ore a market value of two thousand dollars in any one year from the date of its commencing to produce, shall, upon a verified statement by the owner or manager thereof certified to by the Assessor of the Assessment District in which the mine is situated, and forwarded by the Assessor to the Minister of Finance, be entitled to a refund of the whole tax paid for said year. Lands held under lease from the Crown for the purposes of placer dredging or hydraulic mining, upon which a royalty of fifty cents per ounce is payable, and upon the personal property and plant of which personal property tax is payable under the lease, shall not be subject to the tax imposed by this section, nor shall they be entitled to the refund herein provided, nor to the exemption from personal property tax hereinafter mentioned. The taxes imposed by this section upon mines (other than those held under lease from the Crown upon which a royalty is reserved) shall be in substitution for all taxes upon the land from which the ore, minerals or mineral-bearing substances are extracted, mined or won, so long as the said land, or any portion thereof, is not used for other than mining purposes, and shall also be in substitution for all taxes upon the personal property used in the working of said mines, and upon the income derived from the mine; always provided, however, that if any person owning, leasing, working or managing a mine shall own real or personal property in this Province, other than a producing mine, or shall be in receipt of income from any source other than a producing mine, such person shall be assessed and taxed on such real and personal property and income.

15. It shall be the duty of the owner or manager of every mine, whether the same be a mineral claim, mining leasehold, or other mining property from which ore, minerals or mineral-bearing substances are being raised, gotten, gained, extracted or produced at the date of the passing of this Act, or are hereafter raised, gotten, gained, extracted or produced, forthwith to notify, and he shall notify, the Assessor of the Assessment District in which the mine is situate, of the fact that any such mine mentioned above is in active production, and from time to time to furnish the name and address of the manager or person to whom the notices hereinafter provided may be addressed, and thereafter all notices required to be sent by the Assessor to the owner or manager of a mine under this Act may be given by letter directed to the address so furnished to him; and the Assessor shall forthwith from the information received from such owner or manager, or from any other source, prepare a list or roll showing all the producing mines in his Assessment District.

16. It shall be unlawful for any person to ship, send, take or carry away, or permit so to be shipped, sent, taken or carried away, from the mining premises wherefrom the same may have been raised, gotten or gained, any ore, minerals or mineral-bearing substances raised, gotten or gained after the passing of this Act, until the preceding section has been complied with. Any contravention of this section shall render the person contravening liable to a penalty of one thousand dollars, to be recovered in manner similar to that by this Act provided for the recovery of other penalties.

17. The tax levied by section 14 hereof shall be due and payable on the first day of each quarter, or the first day of such other period as the Lieutenant-Governor in Council may by regulation determine—

which periods may vary in different districts or for differently situated or different classes of mines—upon the output of the preceding quarter or period. The quarters shall end upon the last day of the months of March, June, September and December in each year.

18. The owner or manager of every mine liable to pay the tax imposed by section 14 shall, in addition to any other returns which may be required by law, transmit within fourteen days from the end of any quarter or period, as the case may be, to the Assessor of the Assessment District in which the mine is situate, a return, according to Form No. 6 in the Schedule to this Act, embodying the following information, and to which true and correct answers shall be given:—

- (1) The gross weight in tons, or the fraction of a ton, of ore, minerals or mineral-bearing substances shipped or sent from the mining premises, milled or treated on the premises during the quarter or period for which the return is made, and including any other period for which a return had not theretofore been made, and in detail, as follows, namely:—
 - (a.) Sold at the mine, gross, tons:
 - (b.) Shipped or sent from mine, gross, tons:
 - (c.) Metallic contents thereof, gross, tons:
 - (d.) Deductions from such metallic contents by smelter or mill, tons:
 - (e.) Net metallic contents thereof, tons:
 - (f.) Milled or treated on the premises, gross, tons:
 - (g.) Metallic contents thereof, gross, tons:
 - (h.) Deductions from such metallic contents by smelter or mill, tons:
 - (i.) Net metallic contents thereof, tons:
- (2) The gross value of such ore, minerals or mineral-bearing substances, as detailed in No. 1 above (exclusive of all deductions), \$, and in detail as follows, namely:—
 - (a.) Value sold at the mine, \$
 - (b.) Value shipped or sent from the mine, \$
 - (c.) Value gross metallic contents, \$
 - (d.) Value deductions from such metallic contents by smelter or mill, \$
 - (e.) Value net metallic contents, \$
 - (f.) Value milled or treated on the premises, \$
 - (g.) Value of gross metallic contents thereof, \$
 - (h.) Value of deductions from such metallic contents by smelter or mill, \$
 - (i.) Value net metallic contents thereof, \$
- (3) The total actual cost paid or deducted for transportation of the ore, minerals or mineral-bearing substances from the mining premises to the smelter or mill, \$
 - (a.) Rate per ton, \$
- (4) The total actual cost paid or deducted for treatment by smelter or mill, \$
 - (a.) Direct charges, \$
 - (b.) Indirect charges, \$

- (c.) Rate per ton for treatment, \$
- (5.) The total actual cost of treatment on the premises :
- (a.) Rate per ton, \$
- (6.) The net value of ore, minerals or mineral-bearing substances mentioned in No. 1 hereof, paid or agreed to be paid for by smelter or mill, after deducting the cost of treatment, as per smelter or mill returns, \$
- (a.) In gold, \$
- (b.) In silver, \$
- (c.) In copper, \$
- (d.) In other substances, \$
- (7.) Net value of ore, minerals or mineral-bearing substances sold at mine or treated on the premises, after deducting the cost of treatment, \$
- (a.) In gold, \$
- (b.) In silver, \$
- (c.) In copper, \$
- (d.) In other substances, \$
- (8.) The full name and address of the smelter or mill, and the name and address of the owner or manager of the smelter or mill to which the ore was sent :
- (9.) State whether the owner or manager of the mine has any interest, direct or indirect, in the profits of the smelter or mill to which the ore was sent :
- (10.) If treated on the premises by smelter or mill, state name of owner or lessee of smelter or mill.

19. The total amount of the cost of transportation and treatment, as found from the answers to questions numbers three, four and five in the return mentioned in section 18, shall be deducted from the total amount of the answer to question number two in said return, and the result shall determine the amount upon which the tax imposed by section 14 shall be payable; subject, nevertheless, to the Assessor's right to review the same, and to verify the correctness thereof at all times.

20. In addition to the information to be given in the return to be made under section 18 to the Assessor, the owner or manager of every mine shall fill up and correctly state thereon the gross value of all alluvial or placer gold, precious stones, minerals, or mineral-bearing substances, won, gained or derived from placer mining, hydraulic or river dredging, diggings, or other workings (including precious stone, creek, bar, bench, dry and hill diggings), without any deduction therefrom whatsoever, and the tax imposed by section 14 shall be payable upon such gross value.

21. All returns to be made to the Assessor, as provided for in the preceding sections, shall be filled up in duplicate by the owner or manager of the mine, and a declaration made as to their correctness, and mailed or sent to the Assessor within fourteen days from the end of each quarter or period.

22. The Assessor shall forthwith, after receiving the returns so made to him, or from such information as he may be able to obtain, notify the manager, or other person to whom notices may be addressed,

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of the amount of tax payable in respect of the output of the mine for the preceding quarter or period, and demand payment thereof, and shall state upon such notice that if the owner or manager of the mine is dissatisfied with the assessment made and the amount of tax imposed, he shall have the right to appeal to a Special Court of Revision, the date of holding of which to be afterwards fixed, and that written notice of his intention to appeal, stating the grounds of appeal, shall be sent to the Assessor within fourteen days from the date of such notice sent to him by the Assessor. The Assessor, on receiving the written notice of intention to appeal, shall thereupon arrange for and fix a date for holding said Special Court of Appeal, and the Assessor shall notify the appellant of the place and date, where and when the said Court is to be held, giving the appellant at least seven days' notice before the holding of said Special Court of Appeal: Provided, however, that if the Assessor is satisfied that the returns made to him are correct, a demand requiring immediate payment of the tax shall be deemed sufficient notice to the owner or manager that the tax is due and payable.

23. The Special Court of Revision and Appeal shall have power to sit from time to time to hear and determine all objections and to deal with the amount of such assessment, and may increase or diminish the amount thereof according to the evidence before said Court.

24. For the purpose of determining the correct quantity and value of ore, minerals, or mineral-bearing substances for which any person is assessable, and either before or after receipt of a return, it shall be lawful for the Assessor, or any one appointed for the purpose by the Lieutenant-Governor in Council, to enter upon any mining premises, from time to time, for the purpose of ascertaining the quantity and quality of ore, minerals, or mineral-bearing substances raised, gotten, or gained from the said mining premises, and for this purpose the Assessor, or other person to be appointed as aforesaid, may descend all pits and shafts and use all tackle, machinery, appliances and things belonging to the mine as he shall deem necessary or expedient, and he shall have free ingress and egress to, out and over all buildings erections, and vessels used in connection with the workings; and he shall from time to time be allowed to take from the mining premises such samples or specimens of ore, minerals, or mineral-bearing substances, as he may desire for the purpose of determining, by assay or otherwise, the value of the ore, minerals, or mineral-bearing substances being raised, gotten, or gained therefrom; and every person liable to pay the tax imposed by this Act shall keep upon the mining premises proper books of account of the ore, minerals, or mineral-bearing substances raised, gotten, or gained from the mining premises, containing all particulars of weight and value, showing also the smelter, mill or reduction works, or other returns, and the amounts actually derived from the sale or disposition of such ore, minerals, or mineral-bearing substances, and any other facts or circumstances necessary or proper for ascertaining the amount of the tax payable by said mine. And the Assessor, or other person appointed as aforesaid, shall be afforded all necessary assistance on the part of the owner or manager of the mine by himself and employees to the Assessor or other person appointed as aforesaid, in order to a proper examination of the mine and books thereof. No ore, minerals, or mineral-bearing substances raised, gotten, or gained out of the mining premises shall be removed therefrom until the weight and value thereof shall have been, so far as then known, correctly entered in the said books of account, to which books of account and to the smelter or mill returns,

the Assessor, or other person appointed as aforesaid, shall have full and complete access at all times for the purpose of examining and taking copies thereof and extracts therefrom, and may take copies thereof and extracts therefrom as may be necessary or expedient.

25. The Assessor, or other person appointed as aforesaid, shall have full power and authority to examine on oath or otherwise the owner, manager or accountant of the mine, and to ask for and obtain production of all books, papers and accounts, and to examine the same and to take extracts therefrom. Any failure or refusal on the part of the owner, manager or accountant to produce or give information to the Assessor, or other person appointed as aforesaid, relative to the weight and value of the ore, minerals, or mineral-bearing substances, or to the actual costs of transportation and treatment, shall render the person failing or refusing liable to a penalty of not less than five hundred dollars, and not exceeding one thousand dollars, to be recoverable from the person so failing or refusing, or it may be levied upon the mine.

26. Nothing herein contained shall affect the validity or collection of the tax imposed by section 145 of the "Mineral Act," and section 152 of the "Placer Mining Act."

27. The tax imposed by section 14 of this Act shall constitute a lien in favour of the Crown, not only upon the output of the mine, but also upon the mine and mining premises wherefrom the same is extracted, and upon all ore, minerals, or mineral-producing substances extracted therefrom which may be upon the premises, and shall not require registration to preserve such lien. The Assessor shall have all the like powers for collection by distress or by sale of the mining premises as are conferred by this Act for the recovery of taxes upon real or personal property, and such powers may be by him exercised cumulatively.

28. Any person failing or refusing to transmit the returns required by this Act, or to furnish the information required by the Assessor relative thereto, shall be liable to a penalty of not less than five hundred dollars, and not exceeding one thousand dollars, to be recovered from the person failing or refusing, or be levied upon the mine.

29. Any owner or manager of a mine furnishing returns to the Assessor containing any wilfully false statement, or wilfully falsifying the same, or making any statement or return with the intent to evade the just payment of the tax, or any proportion thereof, shall for each offence, in addition to the ascertained adjusted amount of the tax, be liable, by way of penalty, to an additional tax of one hundred per cent. added to the said ascertained adjusted amount of the tax, which added percentage shall be deemed a portion of the tax payable under said return; and all provisions of this Act with regard to the said tax shall, as far as applicable, apply to the said added percentage.

30. Any owner or manager of a mine making any wilfully false or deceptive statement in any of the returns required under this Act shall, in addition to the penalty imposed by section 29, be liable, on summary proceedings before a Stipendiary or Police Magistrate, or before two Justices of the Peace, to a fine of one thousand dollars, and in default of payment thereof to imprisonment for a term of not exceeding six months.

31. Every owner or manager of a mine liable to the tax imposed by section 14 shall, on or before the 30th day of June in each year, forward to the Minister of Finance a true copy of the last ascertained

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annual balance sheet of the mine immediately preceding the said 30th day of June, together with a true statement of the assets and liabilities of the mine at the date of the said annual balance sheet; such balance sheet and statement to be certified as correct copies by the owner or manager of said mine.

32. Where a smelter, mill, refining or reduction works for the treatment of ore, minerals, or mineral-bearing substances, are erected upon any mineral claim, and owned by the owner of the mineral claim, and used exclusively for the treatment of the output of the mine on such claim, no greater or other charge for such treatment of the output of the mine shall be made against the value of such output for the purposes of assessment and taxation than the actual cost thereof, and in the event of said smelter, mill, refining or reduction works, or other works for the treatment of ore, not being exclusively used for the treatment of the ore, mineral, or mineral-bearing substances of the mine, but are used for the treatment of the ores of other mines, and for which a charge is made and a revenue therefrom derived, then no greater or other charge for treatment shall be made against the value of the output of the mine than is made against the value of the ores of the other mines so treated; and the revenue derived from the charge for treatment of the ores from other mines shall be liable to the income tax imposed by section 6 of this Act. Any agreement or contract entered into by the owner of a mine liable to the tax imposed by section 14 of this Act, whereby the smelter, mill, refining or reduction works, or other works for the treatment of the output of the mine so erected upon the mineral claim upon which the mine liable to the tax is situated, is leased to or held by any person other than the owner of the mine, such agreement or contract shall in nowise relieve the owner of the mine from regulating the charge for treatment of the ores, minerals, or mineral-bearing substances of said mine, in accordance with the objects and intent of the preceding part of this section; but such owner or manager shall, notwithstanding said contract or agreement, be held to be the owner or manager of said works for the purposes of assessment and taxation.

33. Any agreement, contract or understanding of any nature or kind whatsoever, entered into on the part of the owner or manager of a mine liable for the tax imposed by section 14 hereof, with the owner or manager of any smelter, mill, refinery or reduction works, or other works of a similar nature for the treatment of ores, whereby the charge for treatment of the output of said mine is so fixed or made that the owner or manager of said mine shall receive back a proportion thereof by way of rebate, abatement, bonus, dividend or otherwise, and by which the gross value of the output of the said mine upon which the tax imposed by this Act is payable is based upon the original charge for treatment, and no correction is made by the owner or manager of the mine in future returns to the Assessor by making the proper allowance in said return in respect of the amounts so received back by him, then in that event such agreement, contract or undertaking shall be and is hereby declared to be illegal for the purposes of assessment and taxation, and the Assessor shall demand a corrected and amended return from the owner or manager of the mine, and the owner or manager of the mine shall comply with said demand and pay the tax upon the corrected amount of the gross value of the output of the mine, as ascertained after giving effect to the amount of the rebate, abatement, bonus, dividend or other deduction so received by the owner or manager of

the mine making the return as before provided. Any failure or refusal on the part of the owner of a mine liable to the tax imposed by this Act to disclose fully and completely any such agreement, contract or understanding, and to adjust the correct tax in accordance herewith, shall render the person failing or refusing liable to a penalty of not less than one thousand dollars for each quarter or period that the correct tax remains unpaid.

Division of the Province into Districts.

34. For the purposes of this Act, the Lieutenant-Governor in Council shall have power to divide the Province into districts and to define the boundaries thereof, and from time to time to alter the boundaries of any district and create new districts.

Assessors and Collectors.

35. It shall be lawful for the Lieutenant-Governor in Council, from time to time, to appoint in and for each assessment district one or more person or persons to act therein as Assessor or Assessors, Collector or Collectors, for the purposes of this Act; and to prescribe regulations for governing them in the performance of their duties; and likewise to appoint the portion or portions of any district within which any such Assessor or Collector shall act.

36. Every Assessor and Collector, before entering on the duties of his office, shall enter into a bond for the faithful performance of his duties.

37. Such bonds shall be given by the officer in such sum and such manner as the Lieutenant-Governor in Council shall require in that behalf.

38. The Assessor or Collector shall pay over monthly to the officer in charge of the Treasury the moneys from time to time received by him, and shall forward to the officer in charge of the Treasury, on or before the 15th day of February in each year, a certified copy of his roll as finally revised, together with a detailed list of all arrears of taxes due at the 31st day of December immediately preceding the said 15th day of February, showing the amounts in arrear for real and personal property and income.

39. The Assessor of every district shall keep a book for his district, in which he shall enter all the lands in his district on which there are taxes unpaid, and the amounts so due; and he shall once in every year, at 31st December, complete and balance his books by entering against every parcel of land the arrears, if any, due at the last settlement, and the taxes of the preceding year which remain unpaid, and he shall ascertain and enter the total amount of arrears, if any, chargeable upon the land at that date.

40. If an Assessor neglects or omits to perform his duties, the other Assessor, or other Assessors (if there be more than one for the same locality), or any one of the Assessors, appointed temporarily for the purpose, shall, until a new appointment, perform the duties, and certify upon his or their assessment roll the name of the delinquent Assessor, and also, if he or they know it, the cause of the delinquency.

41. If any Assessor or Collector, acting under this Act, makes any unjust or fraudulent assessment or collection, or copy of any Assessor's or Collector's roll, or wilfully and fraudulently inserts the name of any person who should not be entered, or fraudulently omits the name of

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any person who should be entered, or wilfully omits any duty required of him by this Act, he shall, upon summary conviction before any Stipendiary or Police Magistrate, be liable to a fine not exceeding five hundred dollars, and imprisonment until the fine be paid, or to imprisonment for a period not exceeding six months, or to both such fine and imprisonment, in the discretion of the Court.

42. If any Assessor or Collector wilfully omits to perform any duty required of him by this Act, and no other penalty is hereby imposed for the omission, he shall be liable to a penalty of five hundred dollars, to be recovered from him in any County Court at the suit of the officer in charge of the Treasury.

Returns to be made to Assessor.

43. Every person, body corporate, agent, trustee or receiver, for the purposes of fully and correctly ascertaining the assessable value of property and of income of the taxpayer, shall make returns to the Assessor of the assessment district wherein such property and income is liable to be assessed, upon forms to be supplied by the Assessor, within twenty-one days from the date of the request of the Assessor, which request shall appear upon the forms, and such returns shall contain a full, true and correct statement of the value of all of the property and of all of the income of the taxpayer at the dates, and for the period required, in said forms. Returns, for the purposes of this section, shall be in accordance with the forms numbered 9 and 10 in the Schedules to this Act. In all cases where the income tax is payable upon the net income of the taxpayer, the deductions to be allowed and not to be allowed to be made from the gross income, as set forth in said forms, shall govern and regulate the amount of the taxable income. The Lieutenant-Governor in Council may, from time to time, alter, amend or vary the said forms, and may demand such other information from the taxpayer as to the nature and value of the property and income liable to assessment, and the taxpayer shall supply the information required by said forms and demand. The Assessor shall not be bound to accept as correct any of the returns so made to him, but shall, if he thinks it necessary or expedient, make independent investigation as to the property and income of the taxpayer, and he shall make his own valuation and assessment of the taxable amount. If the Assessor has reasonable doubt of the accuracy of the returns made to him, he may demand proof by oath or otherwise as shall be deemed sufficient to determine the same.

44. Every taxpayer required to make returns under this Act shall verify the correctness of such returns by a declaration to be made before a Justice of the Peace, or other officer competent to take declarations under this Act.

45. In the event of any returns required under this Act to be made by the taxpayer containing any wilfully false or deceptive statement, or not containing the full, true and complete statement of all of the property and all of the income of the taxpayer, the taxpayer making such wilfully false or deceptive statement, or withholding or concealing the full, true and complete statement of all of his property and all of his income shall, in addition to the penalties hereinafter provided, pay to the Assessor the ascertained adjusted amount of the tax for the period covered by said return, with one hundred per cent. added thereto, which added percentage shall be deemed a portion of the tax for the said period, and all the provisions of this Act shall, as far as applicable, apply to the said added percentage.

46. In every case where the taxpayer knowingly and wilfully makes any false or deceptive statement in any of the returns required by the Assessor under this Act, such person shall, on complaint of the Assessor, and upon conviction before a Stipendiary or Police Magistrate or before two Justices of the Peace, forfeit and pay a fine of not less than one thousand dollars and not exceeding two thousand dollars, to be recovered in like manner as other penalties under this Act, and in default of payment thereof to imprisonment for a term of not exceeding six months.

47. Every person who, without reasonable excuse, fails, refuses or neglects to comply with any of the requirements of the Assessor in respect to returns to be made to him under this Act, or who withholds any information necessary for ascertaining the true taxable amount shall be guilty of an offence and shall, on summary conviction, be liable to a penalty of not less than five hundred dollars nor more than one thousand dollars for every such offence.

48. In every case in which any person makes default in furnishing any return required under this Act, or if the Assessor is not satisfied with the return furnished by the taxpayer, the Assessor may make an assessment in such sum as in the Assessor's judgment ought to have been charged under this Act, and the Assessor shall have power at any time after the yearly closing of his Assessment Roll to add to the assessed value of the property and income of any person in any year any property or income that may have been omitted from returns made to him, or that may have come to his knowledge as having been omitted from any return, or may not have been assessed, and thereupon the Assessor shall give notice thereof to the person assessed, and such person shall pay the tax upon the same, subject, however, to the taxpayer's right of appeal to the Special Court of Revision and Appeal provided for in this Act.

49. The Assessor may omit from the Assessment Roll the name of any taxpayer, or the property of any taxpayer which he claims to own or occupy, if the Assessor has reason to believe that the claimant is not entitled to be placed upon the roll or to be assessed for such property.

50. The Chief Commissioner of Lands and Works, and all officers, clerks and sub-agents of the Lands and Works Department throughout the Province, and the Registrar-General of Titles, or District Registrar of Titles, Government Agents, Mining Recorders, Gold Commissioners, and other officers or agents of the Government of this Province, shall, on the written request of the Assessor, furnish him without any charge therefor, with such full and complete information as he may consider necessary for compiling and completing his Assessment Roll.

51. The Chief Commissioner of Lands and Works shall, on or before the first day of September in each year, transmit, or cause to be transmitted to the Assessor of every assessment district, a correct list of all land within said Assessment District which may have been recorded, pre-empted, leased, granted or sold, or agreed to be leased or sold by the Crown, or in respect of which a licence of occupation, or a prospecting licence, or a timber licence, shall have been issued during the preceding year. He shall also in addition thereto, and along therewith, furnish the Assessor with a complete list of all abandoned pre-emptions existing at the first day of September in each year, and a complete list of all Crown grants issued for mineral or placer claims within the Assessor's Assessment District.

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Preparation of Assessment Roll.

52. The Assessor or Assessors shall prepare an Assessment Roll, in which, after careful and diligent inquiry, he or they shall set down according to the best information obtainable:—

- (1.) The names and surnames in full (if the same can be correctly ascertained) of all taxable persons resident in the Assessment District who have taxable property or income therein.
- (2.) The description and extent or amount of property assessable against each person.
- (3.) And the Assessor shall set down the following particulars in separate columns as follows:—

Column 1—The successive number on the roll :

Column 2—The taxpayer's name.

Column 3—The taxpayer's occupation :

Column 4—Statement whether the taxpayer is a householder, freeholder, or tenant, by inserting opposite his name the letter "F," "H," or "T," as the case may be :

Column 5—Name and post-office address of the owner, where the person named in Column 2 is not the owner :

Column 6—To insert "N. R." if non-resident :

Column 7—Name of range, section, or street or other designation of the place in which the property lies :

Column 8—Number of lot, division, or sub-division.

Column 9—Number of acres or fraction thereof, or other measure showing the extent of the property :

Column 10—Value of each parcel of real property :

Column 11—Total value of real property :

Column 12—Amount of real property tax, calculated at the full rate :

Column 13—Amount of real property tax, calculated at the lesser rate :

Column 14—Number of acres assessable for wild land :

Column 15—Amount of wild land tax under Class A, calculated at the full rate :

Column 16—Amount of wild land tax under Class A, calculated at the lesser rate :

Column 17—Amount of wild land tax under Class B, calculated at the full rate :

Column 18—Amount of wild land tax under Class B, calculated at the lesser rate :

Column 19—Total value of personal property :

Column 20—Amount of personal property tax, calculated at the full rate :

Column 21—Amount of personal property tax, calculated at the lesser rate :

Column 22—Amount of taxable income :

Column 23—Amount of income tax, calculated at the full rate :

Column 24—Amount of income tax, calculated at the lesser rate :

Column 25—Corporations, taxable amount :

Column 26—Corporation tax, payable first April.

Column 27—Date of notice transmitted by mail :

Column 28—Date of delivery of notice when not mailed :

Column 29—Total assessed taxes as revised, at full rate :

Column 30—Total assessed taxes as revised, at lesser rate :

Column 31—Total assessed taxes paid :

Column 32—Number of receipt given for taxes paid.

53. The Provincial Assessor at Victoria shall keep a separate or supplementary Assessment Roll under the heading "Taxation of Corporations," upon which he shall assess and set down, from the returns made to him under the provisions of this Act, under the heading of "Taxation of Corporations," or from the best information obtainable, the following particulars in separate columns, namely:—

Column No. 1—The successive number in the roll :

Column No. 2—The name of the Corporation :

Column No. 3—The full post-office address of the head office, or principal office for this Province :

Column No. 4—Assessable Income of Banking Companies :

Column No. 5—Amount of tax at three per cent :

Column No. 6—Assessable amount of gross receipts of Fire and other Insurance Companies (except Life Companies) :

Column No. 7—Tax thereon at two per cent :

Column No. 8—Assessable amount of gross receipts of Life Insurance Companies :

Column No. 9—Amount of tax thereon at one per cent :

Column No. 10—Assessable Income of Guarantee, Loan and Trust Companies :

Column No. 11—Amount of tax thereon at three per cent :

Column No. 12—Assessable amount of gross receipts of Telegraph, Telephone, and Express Companies :

Column No. 13—Amount of tax thereon at two per cent.

Column No. 14—Assessable amount of gross receipts of Gas Companies, Water Works, Electric Lighting, Electric Power, and Street Railway Companies :

Column No. 15—Amount of tax thereon at one per cent :

Column No. 16—Total amount of taxes on Corporations :

Column No. 17—Date of notice transmitted by mail :

Column No. 18—Date of delivery of notice, if not mailed :

Column No. 19—Total taxes paid :

Column No. 20—Number of receipt given for taxes paid :

54. All the duties imposed upon the Assessor with respect to his Assessment Roll, and all the provisions of this Act relating to the Assessment Roll, shall, where applicable, apply to the separate or Supplementary Rolls, and have the same force and effect as if the assessments had been entered upon the general assessment rolls :

55. Real and personal property shall be assessed at their actual value in money. In determining the actual value of real and personal property in money, the Assessor shall not adopt a lower or different standard of value, because the same is to serve as a basis of taxation, nor shall he adopt as a criterion of value the price for which said property would sell at auction, or at a forced sale, or in the aggregate, with all the property in the Assessment District, but he shall value each article, or description of property, by itself, and at such sum or price as he believes the same to be fairly worth in money at the time of assessment. The true cash value of property shall be that value at which the property would generally be taken in payment of a just debt from a solvent debtor.

56. When a person is assessed as trustee, agent, guardian, receiver, executor or administrator, he shall be assessed as such, with the addi-

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tion to his name of his representative character, and such assessment shall be carried out in a separate line from his individual assessment, and he shall be assessed for the value of the real and personal estate held by him, whether in his individual name, or in conjunction with others in such representative character, at the full value thereof, or for the proper proportion thereof, if others resident within the same Assessment District be joined with him in such representative character.

57. All real and personal property lying or being within an Assessment District shall be assessed and taxed in the Assessment District in which the same are situated, subject to the exemptions in this Act. Real and personal property in each Assessment District shall be assessed to the owner or occupant, or person in possession, as the case may be, whether the same be owned, occupied or in possession of a person, body corporate, agent, trustee, receiver, firm, association, guardian, executor or administrator. Where the taxpayer carries on business in two or more places within any Assessment District, or within two or more Assessment Districts in the Province, either by himself or agent, the real property within each Assessment District, and the personal property at each agency or branch, shall be assessed and taxed within the Assessment District in which the same is situated, and against the owner, occupant or person in possession or in charge thereof, as well as against the owner, but so that the tax set opposite the assessed value of the real or personal property on the Assessment Roll shall be the only taxes collectible therefor.

Mode of Assessing Land.

58. The Assessor shall at least once in every year personally view each parcel of land in the settled portion of his Assessment District and once at least in every two years personally view the remaining portion of his Assessment District, for the purpose of ascertaining correctly the assessed value of all land and improvements thereon within his Assessment District. Land and improvements thereon shall be valued together and assessed in one amount as real property. Wild land shall be assessed according to the classifications and to the intent and meaning of "wild land" as defined in sub-section (11) of section 2 of this Act. In determining the value of real property, the Assessor shall consider the advantages of its location, the quality of the soil, the improvements thereon, and the value of standing timber, the water power (if any) and the proximity of the land to any populous centres and markets, and its general adaptability for agricultural and commercial uses.

59. Land occupied by the owner shall be assessed in his name.

60. When land is assessed against both the owner and occupant, or owner and tenant, the Assessor shall place both names within brackets on the roll, and shall write opposite the name of the owner the letter "F," and opposite the name of the occupant or tenant the letter "H" or "T"; and both names shall be numbered on the roll: Provided always, the taxes may be recovered from either the owner, tenant or occupant, or from any future owner, tenant or occupant, saving his recourse against any other person.

61. When the land is owned or occupied by more persons than one and all their names are given to the Assessor, they shall be assessed therefor in the proportions belonging to or occupied by each respectively; and if any portion of the land so situated is owned by persons who are non-resident, and who have not required their names to be

entered on the roll, the whole of the property shall be assessed in the names given to the Assessor, saving the recourse of the persons whose names are so given against the others.

62. If the owner of land liable to assessment be not resident thereon and if the land is not occupied by any other person, the Assessor shall assess the land in the name of the reputed owner, but if the land is occupied it shall be assessed in the name of and against the reputed owner and the occupant; and the Assessor shall mark (in either case) on the roll, in the proper column, the letters "N. R.," meaning non-resident. The Assessor shall designate such land by its number, if known to him, or if the number be unknown to him, by its reputed designation.

63. When the owner of land is not known to the Assessor he shall make a list of such lands at the end of the roll, and assess them as "unknown."

64. Assessments levied upon the lands of "non-residents," who have not a legal domicile or place of business in the district wherein the same is situate, shall be distinguished by placing the letters "N. R." in a separate column opposite the name of the assessed owner.

65. Land within any Assessment District and lying outside the boundaries of any municipality which is divided into villa or suburban lots, or other subdivisions shall, if a plan thereof is duly registered in the Land Registry Office, or District Land Registry Office, be assessed and taxed to the individual owner, occupier or tenant of each subdivision or lot, and if a plan thereof be not so registered, the whole of said lots or subdivisions shall be assessed and taxed as so many lots to the last registered owner of the land before it was so subdivided. The owner of the land so subdivided, according to the registered plan thereof, shall furnish the Assessor, when requested by him so to do, with a list of all lots sold by him, giving the name of the purchaser, the date of the purchase and the price paid, or agreed to be paid, for the same, and the Assessor shall thereupon assess to each individual owner the lots so purchased, and the balance remaining unsold to the owner of such unsold portion of said subdivision.

66. When any owner of a townsite or other subdivision of land assessed within any Assessment District files and registers a plan thereof in the Land Registry Office, he shall immediately thereafter furnish to the Assessor of the Assessment District in which the land is situate a copy, tracing or blue print thereof, for the information and guidance of the Assessor.

67. The provisions of this Act as regards the tax on real estate shall not apply to, nor shall taxes on real estate be assessed, levied or collected on, real estate which is situated within the boundaries of any municipality.

Mode of Assessing Personal Property.

68. Every person shall be assessed and taxed in respect of all of his personal estate within the Province.

69. The personal property of an incorporated company, corporation or association shall be assessed and taxed against the company, corporation or association in the Assessment District in which the same is found, except that of such companies or corporations as are assessed under the heading of "Taxation of Corporations."

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70. The personal property of a partnership or firm shall be assessed and taxed against the partnership or firm in the Assessment District in which the same is found, at the usual place of business of the partnership or firm in said Assessment District, and a partner in his individual capacity shall not be assessable for his share of any of the personal property of the partnership or firm which has already been assessed against the partnership or firm.

71. If a partnership or firm has more than one place of business in different Assessment Districts, each branch or agency thereof shall be assessed and taxed on the personal property found thereat, as far as may be conveniently done, in the Assessment District where such personal property is found, and for that portion thereof belonging to that particular branch or agency, and if this cannot be conveniently done the partnership or firm may elect to be assessed for the whole of its personal property within the Province at its chief place of business in the Province, and in that case the partnership or firm shall be required to produce to the Assessor at each separate Assessment District a certificate from the Assessor of the Assessment District in which its chief place of business is situate, that they have been assessed on the whole personal property of the partnership or firm within the Province at its chief place of business in the Province.

72. Every person having a farm, store, shop, factory, office or other place of business where he carries on a trade, profession or calling within any one Assessment District shall, for all of his personal property wheresoever situated within the said Assessment District, be assessed at his chief place of business within the said Assessment District.

73. If he has two or more places of business in different Assessment Districts, he shall be assessed and taxed in each Assessment District for that portion of his personal property connected with the business carried on therein, or if this cannot conveniently be done he may elect to be assessed for the whole of his personal property within the Province, to be assessed, at his chief place of business within the Province, and in that case he shall be required to produce, to the Assessor at each separate Assessment District, a certificate from the Assessor of the Assessment District in which his chief place of business is situate, that he has been assessed on the whole of his personal property in the Province at his chief place of business in the Province.

74. If any person has no place of business or office, he shall be assessed and taxed on all his personal property within the Province in the Assessment District in which he resides.

75. Personal property in the sole possession or under the sole control of any person as trustee, agent, consignee, guardian, executor, administrator or receiver, shall be assessed and taxed against such person alone.

76. Where an Assessor has to assess the capital or capital stock of any person, as the personal property of such person, the assessor shall not assess and tax that portion of such capital or capital stock which has been included in the assessed value of the real or personal property of the taxpayer for the year in which the assessment is made, but any proportion of the capital or capital stock of the taxpayer which is not represented by the assessed value of real or personal property as returned to the Assessor by the taxpayer, shall be assessed and taxed as personal property.

77. All personal property within the Province, the owner of which is not resident in the Province, shall be assessable in like manner as the personal property of residents of the Province, and whether the same is or is not in the possession or control of an agent or trustee on behalf of the non-resident owner. Such personal property of non-resident owners shall be assessed to the person in whose possession the same is found, and such person shall, for the purposes of assessment and taxation under this Act, be deemed to be the owner thereof and shall be liable for the tax imposed, saving his recourse against the non-resident owner.

78. Where any person is assessed as trustee, guardian, executor, administrator, receiver or agent, he shall be assessed as such with the addition to his name of his representative character, and such assessment shall be carried out in a separate line upon the Assessment Roll from his individual assessment, and he shall be assessed for the value of the real and personal estate held by him and income received by him, whether in his individual name or in conjunction with others in such representative character, at the full value thereof or for the proper proportion thereof if other residents within the Province are joined with him in such representative character.

79. In the case of personal property owned or possessed by or under the control of more than one person resident within any Assessment District, each shall be assessed and taxed on his share only, or if they hold in a representative character then each shall be assessed for an equal portion only.

Mode of Assessing Incomes.

80. All incomes derived from real and personal property in this Province, and all incomes derived from any other source whatsoever or wheresoever, brought into, received, earned or got by any person, body corporate, agent, trustee, receiver, guardian, executor or administrator in this Province, shall be assessed and taxed subject to the exemptions in this Act, and not otherwise specially assessed and taxed under the headings of "Taxation of Corporations," and "Taxation of Mines and Minerals."

81. Every person receiving income in this Province shall make returns thereof, as provided in section 43 of this Act, to the Assessor, and the Assessor shall, from the returns so made to him, or from such other information as he may be able to obtain, fix and determine the assessable and taxable amount of income of every person in this Province not otherwise assessed and taxed thereon under this Act.

82. For the purpose of ascertaining the taxable income of every person, the following deductions shall be allowed from the gross income of every person, wherever the same is applicable to the nature of the gross income derived, but such deductions shall not apply to the persons assessed under the headings of "Taxation of Corporations":—

- (1.) Outgoings or necessary expenses actually incurred and paid out in the production of the income of the taxpayer:
- (2.) Interest on borrowed capital, from which borrowed capital an income is derived, if such interest is paid to the lender, and if such lender is an actual resident of this Province, or if such interest is paid to a company or corporation as lender which transacts business in this Province and pays taxes to this Province:

- (3.) Losses and bad debts arising out of the business from which the income is derived by the taxpayer, irrecoverable and actually written off during the year, but not otherwise :
- (4.) For premiums of life insurance on the life of the taxpayer, if paid, not to exceed one-sixth of the net annual income of the taxpayer. Receipts therefor to be produced to the Assessor on demand :
- (5.) For municipal taxes and rates actually paid on real property within any Municipality, from which property an income is derived, but not otherwise. Receipts therefor to be produced to the Assessor on demand :
- (6.) For repairs actually expended during the year on real property from which an income is derived, but not otherwise.
- (7.) For all income derived from shares or dividends from companies or corporations, where such companies or corporations are assessed and taxed under the headings of "Taxation of Mines and Minerals," "Taxation of Corporations," or where the real and personal property and income of such companies are assessed and taxed direct to such companies or corporations, but not otherwise :

And the following deductions from the gross annual income of the taxpayer shall not be allowed :—

- (a.) For any debts owing to the taxpayer except those which shall be proved to the satisfaction of the Assessor to be bad and irrecoverable :
- (b.) For any expenses or charges which ought, in the opinion of the Assessor, to be chargeable against the capital of the taxpayer and not against revenue :
- (c.) For any loss or expense not incurred by the taxpayer in the effort to produce the income :
- (d.) For the cost and maintenance of the taxpayer and his family or establishment :
- (e.) For domestic or private personal expenses :
- (f.) For taxes on real property, or on personal property, or on income, except the municipal taxes and rates allowed to be deducted under sub-section (5) of this section :
- (g.) For any loss or expense recoverable under any insurance policy or contract of indemnity, or not proved to the satisfaction of the Assessor, or which in the opinion of the Assessor ought not to be considered a loss, outgoing or expense incurred by the taxpayer in the production of the income :
- (h.) For any income transferred from the gross income of the taxpayer to a sinking fund, contingent fund, reserve fund or undivided profits :
- (i.) For income derived from any source outside this Province, if such income is brought into or used in this Province :
- (j.) For any interest or borrowed capital from which an income is derived, if such interest is paid to a lender who is not a resident of this Province, or to a company as lender, which company does not transact business in this Province, and which does not pay taxes in this Province.

(k.) For capital spent on improvements or betterments, or on account of interest which such capital would have brought if invested.

83. The Lieutenant-Governor in Council may from time to time amend, alter or vary any of the deductions allowed, or not to be allowed, from the gross income of the taxpayer as above set forth, in order to meet special cases not herein provided for, or to meet new conditions as they may arise; and such amendments, alterations or variations shall be published in one issue of the British Columbia Gazette, and shall have the same force in law as if they had been originally incorporated in this Act.

84. Every taxpayer shall give all necessary information to the Assessor for the purpose of enabling him to arrive at the true and correct amount of taxable income assessable against such taxpayer.

85. Every taxpayer shall, on demand of the Assessor, furnish him with a correct list of the employees of said taxpayer whose annual income, so far as said taxpayer has any knowledge, exceeds one thousand dollars.

Completion of Assessment Roll.

86. The Assessor, or such person as the Lieutenant-Governor in Council shall appoint in and for each Assessment District in that behalf, shall make a roll or rolls in the form prescribed by forms numbered 7 in the Schedule to this Act; he shall set down the name in full of every person assessed, and the value of the property for which he is assessed, as ascertained after the final revision of the assessments; and he shall calculate, and opposite the said assessed value, as therein described, he shall set down, in the proper columns, the amount for which the party is chargeable for any sums to be levied, and shall add up all the necessary columns in the Assessment Roll.

87. Every Assessor, before completion of his roll, shall transmit by post, or leave for every person named thereon whose address is known to the Assessor, and who is resident or domiciled or has a place of business within the Assessment District, and shall transmit by post to every non-resident whose address is known to him, a notice of the sum at which his property has been assessed, according to Form numbered 7 in the Schedule to this Act; and shall enter on the roll, opposite the name of the party, the date of delivering or transmitting such notice, which entry shall be primâ facie evidence of such transmission or delivery.

88. The insertion by the Assessor of the letters "N. R." in the proper column of the roll, opposite the number on the roll of land assessed to "non-residents," or as "unknown," and the roll being open for inspection of taxpayers at the office of the Assessor for a reasonable time during office hours, shall be deemed to be legal and sufficient notice of assessment and of the amount due therefor to any non-resident landowner whose address is unknown to the Assessor, or to any owner of land assessed as "unknown."

89. Every Assessor shall begin to make his roll in each year not later than the 10th day of July in each year, and shall complete his roll in each year on or before the first day of November, and shall attach thereto a declaration signed by him, and verified upon affirmation, in the form following:—

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"I do solemnly declare that I have set down in the above Assessment Roll all the real property and wild land liable to taxation, situate in the district of (*as the case may be*), and the true actual value thereof in each case, according to the best of my information and judgment; and also that the said Assessment Roll contains a true statement of the aggregate amount of the personal property and income of every person named in the said roll; and that I have estimated and set down the same according to the best of my knowledge, information and belief; and I further certify that I have, to the best of my knowledge, information and belief, entered therein the names of all the resident householders, tenants and freeholders, and of all other freeholders who have required their names to be entered thereon, with the true amount of property occupied or owned by each, and that I have not entered the name of any person whom I do not truly believe to be a householder, tenant, or freeholder, or the bonâ fide occupier or owner of the property, or in receipt of the income set down opposite his name, for his own use and benefit; and that the date of delivery or transmitting the notice required by section 87 of the 'Assessment Act' is, in every case, to the best of my belief, truly and correctly stated in the said roll, and that the amount for which each such person is assessed upon the said roll truly and correctly appears in the said notice delivered or transmitted to him as aforesaid; and I make this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath and by virtue of the 'Oaths Act.'"

90. The Assessment Roll, completed and added up, with the certificates and affidavits attached, shall be deposited in the office of the Assessor, and in such other place as the Lieutenant-Governor in Council shall, in that behalf, appoint from time to time, and at all convenient office hours, for a reasonable time, be open to the inspection of all the taxpayers resident, owning, or in possession of property in the Assessment District.

Courts of Revision and Appeal.

91. The Lieutenant-Governor in Council may, from time to time, appoint one or more person or persons in any Assessment District to be a Court of Revision and Appeal in respect of the assessment of property and income as aforesaid for such district, and such person or persons shall record the proceedings of the said Court, and deposit such records with the Assessor.

92. The Court may meet and adjourn from time to time, at pleasure, or may be summoned to meet at any time by the Court.

93. The Court, or some member thereof, shall administer an oath to any person or witness before his evidence can be taken, and may issue a summons to any witness to attend such Court.

94. If any witness so summoned fails to attend, he shall incur a penalty not exceeding twenty-five dollars, to be recoverable, with costs, before one or more Justices of the Peace in a summary way.

95. At the time or times appointed, the Court shall meet and try all complaints in regard to persons wrongly placed upon or omitted from the roll, or assessed at too high or at too low a sum.

96. All the duties of the Court of Revision which relate to the matters aforesaid shall be completed and the rolls finally revised by the Court on or before the 15th day of December in each year, or on or before such other day in every year as the Lieutenant-Governor in Council shall from time to time appoint.

97. The proceedings for trial of complaints shall be as follows:—

- (1.) Any person complaining of an error or omission in regard to himself, as having been wrongfully inserted on or omitted from the roll, or as having been undercharged or overcharged by the Assessor in the roll, may, personally or by his agent, within twenty-one days after the date of mailing of the Assessor's notice of assessment as provided in this Act, give notice in writing to the Assessor that he considers himself aggrieved for any or all of the causes aforesaid, otherwise such person's right to appeal shall cease and the assessment made shall stand:
- (2.) If any person who is assessed in or for the Assessment District thinks that any person has been assessed too low or too high, or has been wrongfully inserted on or omitted from the roll, the Assessor shall, on request of such person in writing, delivered to the Assessor within twenty-one days before the date of holding the Court of Revision, give notice to such person of the time when the matter will be tried by the Court; and the matter shall be decided in the same manner as complaints by a person assessed:
- (3.) The Assessor shall post up, in some convenient and public place within the district, a list of all the complainants, on their own behalf, against his return, and of all complainants on account of the assessment of other persons, stating the names of each, with a concise description of the matter complained against, together with an announcement of the time when the Court will be held to hear the complaints, or to which it may be adjourned from time to time for that purpose; but no alteration shall be made in the roll, unless under a complaint formally made according to the above provisions:
- (4.) When it shall appear that there are palpable errors which need correction, the Court may extend the time for making complaints fourteen days further, and may then meet and determine the additional matter complained of, and the Assessor may, for such purpose, be the complainant:
- (5.) Such lists may be in the following form:—

"Appeals to be heard at the Court of Revision, at
on _____ day of _____ 19 ____"

Appellant.	Respecting whom.	Matter complained of.
A. B.	SelfOvercharged on land.
C. D.	E. F.Name omitted.
G. H.	J. K.Not bonâ fide owner or occupant.
L. M.	N. O. Personal property un-
etc.	etc. dercharged."

- (6.) The Court shall also advertise in the British Columbia Gazette or in some newspaper published in the district, or, if there be no such paper, then in some newspaper published in the nearest district in which one is published, or by posting notice in some conspicuous place within the district, the time at which the

Court will hold its first sittings for the year, and the advertisement shall be published at least thirty days before the time of such first sittings:

- (7.) The Court shall prepare a notice in the form following for each person with respect to whom a complaint has been made:—

“Take notice that you are required to attend the Court of Revision at _____, on the _____ day of _____, in the matter of the following appeal:—

“H. G.,

“Appellant.

“Subject—That you are not a bonâ fide owner or occupant.

(*or, as the case may be.*)

(Signed) “X. Y.,

“Judge of the Court of Revision.

“To J. K.”

- (8.) If the person resides or has a place of business in the district, the Court shall cause the notice to be left at the person's residence or place of business:
- (9.) If the person be not known, then to be left with some grown person on the assessed premises, if there be any such person there resident; or if the person be not resident in the district, then the notice to be addressed to such person through the post office:
- (10.) Every notice hereby required, whether by publication, advertisement, letter, or otherwise, shall be made at least ten days before the sittings of the Court:
- (11.) If the party assessed complains of an overcharge on his personal property or income, he or his agent may appear before the Court and make a declaration, in case the complainant appears in person, in the forms numbered 12, 13 and 14 in Schedule to this Act, according to the fact; and if the complainant appears by agent, such agent may make the declaration in the forms numbered 15 and 16 in said Schedule, as the case may be; and no abatement shall be made from the value of personal property, or income unless in accordance with the exemptions or deductions allowed by this Act, and the Court shall thereupon enter the person assessed at such amount of personal property or income as is specified in such declaration, unless such Court shall be dissatisfied with the declaration, in which case the party making the declaration, and any witnesses whom it may be desirable to examine, may be examined on oath by such Court respecting the correctness of such declaration; and such Court shall confirm, alter, or amend the roll as the evidence shall seem to warrant:
- (12.) In other cases the Court, after hearing upon oath the complainant and the Assessor or Assessors, and any witness adduced, and, if deemed desirable, the party complained against, shall determine the matter, and confirm or amend the roll accordingly, and in all cases before the said Court it may increase the assessment or change it by assessing the right person, the Court giving the latter or his agent fourteen days' notice of such assessment, within which time he must appeal to said Court if he objects to such assessment:
- (13.) If either party fails to appear, either in person or by an agent, the Court may proceed ex parte.

98. The Court shall also, during its sitting, with or without notice, receive and decide upon the petition from any person assessed who declares himself, from sickness or extreme poverty, unable to pay the taxes for the then current year, or who, by reason of any gross or manifest error in the roll, as finally passed by the Court, has been overcharged more than twenty-five per cent. on the sum he ought to have been charged for the previous year only, the Court may remit or reduce the taxes due for such periods by any such person, or reject the petition.

99. All moneys to be assessed, levied, or collected under this Act for the public use of the Province shall, if not otherwise provided by any Act now or hereafter to be passed, be calculated, assessed, levied, and collected upon the assessments as finally revised, and shall be entered in the roll, and the Judge of the Court of Revision and Assessor shall certify, under their hand, to the correctness of the amount.

100. The roll, as finally passed by the Court, shall be valid and bind all parties concerned, notwithstanding any defect or error committed in or with regard to such roll; and a statement showing the total amount collectible under each description of tax shall be forthwith prepared and forwarded by the Judge of the Court of Revision to the officer in charge of the Treasury.

101. When an assessment roll has been finally revised, the Assessor shall, forthwith, transmit to the officer in charge of the Treasury a certified copy thereof, and in no case shall this transmission be later than the 15th day of February in each year, without the special consent of the Minister of Finance.

Special Courts of Revision and Appeal.

102. The person or persons appointed by the Lieutenant-Governor in Council under section 91 of this Act, may, on the request of the Assessor, hold special Courts of Revision and Appeal, to hear and determine all appeals arising out of the assessment made by him under the headings of "Taxation of Mines and Minerals" and "Taxation on Corporations," or out of any special, separate or supplementary Assessment Rolls made by him in virtue of this Act, and notice of the holding of such special Courts of Revision and Appeal shall be given by the Assessor in one issue of the British Columbia Gazette and in a newspaper published in the Assessment District (if any) at least fourteen days before the holding of such Court; and the Assessor shall also give notice to the appellant at least fourteen days before the holding of such Court, of the time and place when and where the Court is to be held.

Appeal to Full Court.

103. Notwithstanding anything contained in this Act, an appeal from the Court of Revision and Appeal shall lie to the Supreme Court sitting as a Full Court, not only against a decision of the Court of Revision on an appeal to the said Court of Revision, but also against the omission, neglect, or refusal of the Court of Revision to hear or decide an appeal. The notice of such appeal to the Full Court, the time for bringing the same on, and the procedure generally, and the powers of the Full Court in respect of such appeal, shall be the same as in the case of an ordinary appeal from any judgment made by a Judge of the Supreme Court to the Full Court.

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Defects and Omissions.

104. If from any default or neglect an assessment roll for any year is incomplete, for the purpose of being finally revised by the Court of Revision and Appeal, it shall be lawful for the Lieutenant-Governor in Council to direct that the assessment roll for the year previous shall be taken and adopted in lieu of such incomplete roll.

105. If it appears to the Assessor that any land liable to assessment has not been assessed, he shall enter such lands on the roll of the current year, as well for the years omitted, if any, as for the tax of the current year; and the valuation of such land so entered shall be the average valuation of the three previous years, if assessed for the said three years, and it shall be the duty of the Assessor to value such lands; and the owners of such lands shall have the right to appeal to the Court of Revision at its next or some subsequent meeting after the taxes thereon have been demanded by the Collector; but such appeal shall be lodged with the Assessor within thirty days after such demand, and the said Court shall hear and determine such appeal at any special Court of Revision.

Treasury Books to show Assessor's Account and Arrears.

106. The amount of taxes on the rolls, as ascertained at the final Court of Revision by the certificates forwarded by the Judge of the Court of Revision, shall be charged to the Assessor, as well as the amounts of special separate and supplementary rolls, by the officer in charge of the Treasury, in a book for the purpose, which book shall be separate and apart from the general ledgers of the Province, and such amounts shall not be brought to account in the public accounts of the Province, except that they may be shown separately, if deemed expedient. This separate book shall be used as a subsidiary book of the Treasury Department, into which the total taxes, and arrears of taxes, under the different headings in the rolls, shall be charged to the Assessor; and the Assessor shall, from time to time, be credited with the amounts paid in by him to the Treasury under their respective headings. This separate book shall be kept in such a manner that the officer of the Treasury Department shall be able, at any time, to see clearly the state of each Assessor's account, and the amount in arrears for taxes under their respective headings.

Delinquent Taxes.

107. All taxes unpaid on real and personal property, and on income, shall be deemed to be delinquent on the second day of January next, after they become due and payable, and thereupon interest at the rate of ten per centum per annum shall attach and be charged upon the amount unpaid until it is paid or recovered. Such added interest shall be deemed a charge upon the property of the delinquent taxpayer in all respects as if it had formed part of the taxes originally assessed thereon, and may be recovered along with the unpaid taxes in the same manner as the original unpaid taxes are to be recovered: Provided, however, that such interest shall not be added to any unpaid taxes prior to the passing of this Act other than provided by the statutes hereto in force.

Payment and Collection.

108. In each year the taxes shall be deemed to be due and collected under the roll revised during the previous year.

109. The taxes assessed, levied and collected under this Act shall be deemed to be due and payable on the second day of January in each year.

110. The person liable to pay the taxes imposed by this Act shall be personally liable for the amount thereof, and all lands of such persons situate within the Province shall also be liable therefor, and such taxes shall be a charge on such lands, having preference over any claim, lien, privilege, or incumbrance of any party, except the Crown, and shall not require registration to preserve it.

111. The taxes due upon any land, with costs and interest, may be recovered from the owner or tenant originally assessed therefor, and from any subsequent owner of the whole or any part thereof, saving his recourse against any other person, and shall be a special lien on the land, enforceable by action in priority to every claim, privilege, lien, or encumbrance of every person except the Crown, and the lien and its priority shall not be lost or impaired by any neglect, omission, or error of the Assessor, or of any agent or officer, or by want of registration.

112. All taxes payable under this Act shall be payable at the office of the Assessor or Collector appointed for the assessment district.

113. In the month of January in each year the Assessor or Collector shall, by advertisement or notice published in the Gazette and a newspaper, if there be a paper published in his district, and posted on the outer door of his office, give notice that the taxes are due and payable at his office. And the publication of such notice in the Gazette shall be deemed to be equivalent to a personal demand by the Assessor or Collector of all taxes due or payable by persons liable to pay the same.

114. The Assessor or Collector, or Collectors, of every district shall be required to keep a triplicate blank receipt book, and on receipt of any sum of money for taxes, shall deliver to the party making payment one of such receipts, and shall transmit to the officer in charge of the Treasury the second of the set, with the corresponding number, retaining the third of the set in the book; the transmission of such receipts to be made to the officer in charge of the Treasury at least every month; and the officer in charge of the Treasury shall file such receipts.

115. The Assessor shall not receive any part of the tax charged against any parcel of land unless the whole arrears then due be paid, or satisfactory proof is produced of the previous payment, or erroneous charge of any portion thereof; but if satisfactory proof is adduced to him that any parcel of land on which taxes are due has been subdivided, and the plan of such subdivision duly registered in the Land Registry Office, he may receive the proportionate amount of tax chargeable upon any of the subdivisions, and leave the other subdivisions chargeable with the remainder; and the Assessor may, in his books, divide any piece or parcel of land which may have been returned to him in arrear for taxes into as many parts as the necessities of the case may require.

116. The Assessor shall, on demand, give to the owner of any land charged with arrears of taxes, or to any other person making application therefor, a written statement of the arrears at that date, and he may charge twenty-five cents for the search on each separate lot or parcel not exceeding four, and for every additional ten lots a further fee of twenty-five cents; but the said Assessor shall not make any charge for search to any person who forthwith pays the taxes.

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117. Any tenant or occupant may deduct from his rent any taxes paid by him, if the same could also have been recovered from the owner or previous tenant or occupant, unless there be a special agreement between the tenant or occupant and the owner to the contrary.

Distress.

118. In case any person neglects to pay his taxes, or any part thereof, after demand or publication of notice as aforesaid, the Assessor or Collector may, by himself or by his agent, levy the same with costs, by distress of the goods and chattels of the person who ought to pay the same, or of any goods and chattels in his possession wherever the same may be found within the Province, or of any goods and chattels found on the premises the property of or in the possession of any other occupant of the premises, and which would be subject to distress for arrears of rent due to a landlord; and the costs chargeable shall be those payable between landlord and tenant, and no sale or transfer of possession of any personal property shall affect the right of distraining upon the same for the personal property tax assessed in respect thereof, against the person who at the time of assessment was the owner, or apparent owner of the same, excepting only the case of bonâ fide sales in the ordinary course of business.

119. The Collector shall, by advertisement posted up in at least three public places in the district wherein the sale of the goods and chattels distrained is to be made, give at least ten days' public notice of the time and place of such sale, and of the name of the person, if known, whose property is to be sold; and, at the time named in the notice, the Assessor or Collector or his agent shall sell at public auction the goods and chattels distrained, or so much thereof as may be necessary.

120. If the goods and chattels seized have been sold for more than the amount of the taxes and costs, and if no claim to the surplus be made by any other person, on the ground that the property sold belonged to him, or that he was entitled by lien or other right to the surplus, such surplus shall be returned to the person in whose possession the property was when the distress was made and his receipt taken therefor.

121. If any such claim be made by the person for whose taxes the property was distrained, and the claim is admitted, the surplus shall be paid to the claimant and his receipt taken therefor.

122. If the claim is contested, such surplus money shall be retained by the Collector until the respective rights of the parties have been determined by action at law or otherwise.

Sale of Lands for Taxes.

123. Forthwith after the passing of this Act the Assessor of each Assessment District shall prepare a list of all unpaid taxes upon real property in his Assessment District, showing the number on the Roll, the name of the taxpayer, the description of the real property and the taxes due thereon for all the years up to and including the year ending the 31st day of December, 1901. A duplicate of such list shall be filed forthwith, with the officer in charge of the Treasury Department at Victoria. The lands mentioned in such list shall on a convenient day, during the year 1903, to be fixed by the Assessor, be exposed for sale for unpaid taxes according to the procedure as to notice and sale as hereinafter set forth: Provided, however, that the Assessor shall not expose for sale at such time any of the lands for which the taxes

may have been paid subsequent to the 31st day of December, 1901, and before the day of sale, nor shall he expose for sale any lands of the Crown which may have been pre-empted, leased, or agreed to be sold, the conditions of which pre-emption record, lease or agreement have not been fulfilled on the part of the pre-emptor, lessor or intended purchaser, but he shall expose for sale in such cases, where taxes are unpaid, only the right and interest in the same of the pre-emptor, lessor, or intended purchaser. Any land which may have been pre-empted, leased or agreed to be sold which may have by default been abandoned or forfeited to the Crown shall not be sold.

124. Every year thereafter, at some convenient date, the Assessor shall hold a tax sale of lands upon which taxes are unpaid for the year ending the 31st day of December immediately preceding the day upon which taxes are declared delinquent in virtue of this Act.

125. The Assessor shall also forthwith after the passing of this Act, prepare a list of all unpaid taxes in his Assessment District on account of personal property and of income taxes, showing the number on the Roll, the name of the taxpayer and the amount of the taxes due by each taxpayer for all the years up to and including the year ending the 31st day of December, 1901. A duplicate of such list shall be filed forthwith with the officer in charge of the Treasury Department at Victoria.

126. The Assessor shall keep a book in which he shall open an account with the Treasury Department, and charge himself with the amount of taxes in arrear, under the headings of Real Property, Wild Land, Personal Property and Income, at the 31st day of December, 1901, and from time to time credit himself in said account with the sums paid into the Treasury Department on account of such arrears under their respective headings.

127. The Assessor shall also in each year, after the final revision of his roll, charge himself in said book in the account opened with the Treasury Department with the full amount of taxes collectible on the roll under their respective headings, and from time to time credit himself in said account with the amounts paid by him on account thereof to the Treasury Department.

128. In default of sufficient distress, or in case the Assessor or Collector shall deem it advisable to proceed for the recovery of the taxes due by levying the same in the first instance against the lands of the person owing such taxes, he may levy the same, together with all costs, interest and charges, including the costs of distress against goods and chattels (if any), by sale of so much of the lands of such person situate in his district as may be sufficient to pay the same.

129. Before making such levy the Assessor or Collector shall, by advertisement or notice published in each issue of the Gazette and of a newspaper, if there be a newspaper published in his district, for a period of thirty days, and posted for a like number of days on the outer door of his office, give notice that he will sell any lands of persons assessed by him on which the taxes remain unpaid, at public auction, for payment of taxes, costs, and expenses.

130. The Assessor or Collector, or any other person authorised by the Lieutenant-Governor in Council, is hereby fully authorised and empowered to sell property by public auction for taxes without any other authority or licence than is hereby conferred.

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131. If the taxes, costs and expenses have not been previously paid, or if no person appears to pay the same at the time and place appointed for the sale, the Assessor may, at the place, day and hour aforesaid, sell, subject to redemption as hereinafter provided, at public auction so much of the land as may be sufficient to discharge the same, selling in preference such part as he may consider best for the owner to sell first; and in offering such lands for sale it shall not be necessary to describe particularly the portion of the lot or section which shall be sold, but it shall be sufficient to say that he will sell so much of the lot or section as shall be necessary to pay the amount due, which shall in all cases be held to be the correct amount.

132. Every Assessor shall charge two and one-half per cent. commission upon the sums collected by him on such sales as aforesaid, and a fee of two dollars and fifty cents.

133. When a sale is made for taxes, the Assessor or Collector is hereby authorised to add the commission on such sales, together with the interest, costs and expenses, to the amount of the tax and collect the same as taxes due, and in every sale of land he shall give a statement in detail, with each certificate of sale, of the amount of tax and additions, and forward a copy of the certificate and statement to the officer in charge of the Treasury.

134. If at any time appointed for the sale of the lands no bidders appear, the Assessor may adjourn the sale from time to time.

135. If the Assessor fails at such sale to sell any land for the full amount due, he shall, at such sale, adjourn the same until a day to be publicly named by him, not earlier than one week nor later than three months thereafter, of which adjourned sale he shall post notices in the manner as hereinbefore provided, and, on such day, he shall sell such lands for any sum he can realise, and shall accept such sum as full payment of such amount, but the owner of any land so sold shall not be at liberty to redeem the same except upon payment of the full amount of taxes due, together with the expenses of such sale; and the Assessor shall account to the officer in charge of the Treasury for the full amount that shall be paid.

136. If the Assessor sells any interest in land of which the fee is in the Crown, he shall only sell the interest therein of the pre-emptor, lessee, licensee, or locatee, or as the case may be, and it shall be so distinctly expressed in the conveyance to be made by the Assessor; and such conveyance shall give the purchaser the same rights in respect of the land as the original pre-emptor, lessee, licensee, or locatee enjoyed, and shall be valid, without requiring the assent of the Chief Commissioner of Lands and Works. In the event of there being no bidder at such adjourned sale, and the lands be not then sold, the said lands shall revert absolutely to the Crown, and any Crown grant theretofore issued shall be null and void.

137. If the purchaser of any parcel of land fails immediately to pay to the Assessor the amount of the purchase money, the Assessor shall forthwith again put up the property for sale.

138. The Assessor, after selling any land, shall give a certificate under his hand to the purchaser, stating distinctly what part or proportion, as the case may be, of the land, and what interest therein, have been so sold, or stating that the whole lot, section or estate has been so sold, and describing the same, and also stating the quantity of land, the sum for which it has been sold, and the expenses of sale, and

further stating that a deed conveying the same to the purchaser or his assigns, according to the nature of the estate or interest sold, will be executed by him, on his or their demand, at any time after the expiration of two years from the date of sale, if the land be not previously redeemed, upon payment of the fee hereinafter provided. The Assessor, before executing such deed, shall give notice of the sale and the consequences thereof, in writing, or partly in print and partly in writing, to any person or persons who, at the time of the sale, appeared on the register of the city or district in which the land is situated as the owner or holder of a registered charge on the land, and such notice shall be deemed to have been properly given if the same be posted to the last known address of the registered owner or holder of a registered charge six months before the execution of the deed.

139. The purchaser shall, on the receipt of the Assessor's certificate of sale, become the owner of the land so far as to have all necessary rights of action and powers for protecting the same from spoliation and waste, until the expiration of the term during which the land may be redeemed; but he shall not knowingly permit any person to cut timber growing upon the land, or otherwise injure the land, nor shall he do so himself, but he may use the land without deteriorating its value: Provided that the purchaser shall not be liable for damage done without his knowledge to the property during the time the certificate is in force

140. When the Assessor or Collector sells land for taxes, he shall immediately thereafter mail a letter, addressed to the person assessed on the roll, informing him of the name of the purchaser and amount for which the land was sold.

141. Every tax-purchaser, at the time of the sale and before he is given the certificate of sale, shall sign a statement setting out his full names, occupation, and post-office address, and such statement shall be preserved by the Assessor or Collector with all the other books, documents and papers connected with such sale.

142. The owner of any land which may hereafter be sold for non-payment of taxes, or his heirs, executors, administrators, or assigns, or any other person, may, at any time within two years from the date of the tax sale, or before the delivery of the conveyance to the purchaser at the tax sale, redeem the estate sold by paying or tendering to the Assessor, for the use and benefit of the purchaser or his legal representatives, the sum paid by him, together with interest at ten per cent. per annum thereon; and the Assessor shall give to the party paying such redemption money a receipt, stating the sum paid and the object of payment; and such receipt shall be evidence of the redemption.

143. Upon any such payment or tender being made as aforesaid, it shall be the duty of the Assessor or Collector to forward by registered letter to the post-office address of the purchaser thereof, as mentioned in such statement (or in any other statement subsequently furnished by him), a notice in writing stating that such property has been so redeemed, and that the amount to which he may be entitled out of the amount so paid in redemption shall be paid to him on production of the certificate of sale.

144. From the time of a tender to the Assessor of the full amount of redemption money required by this Act, the said purchaser shall cease to have any further right in or to the land in question.

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145. If the land be not redeemed within the period so allowed for its redemption as aforesaid, then, on the demand of the purchaser, or his assigns, or other legal representative, at any time afterwards, and on payment of ten dollars, the Assessor shall prepare, execute, and deliver to him or them a deed of the land sold, in which deed any number of lots in any one district may be included at the request of the purchaser, or any assignee of the purchaser.

146. Such deed shall be in the form or to the same effect as in Form No. 11 in Schedule to this Act, and shall state the date and cause of the sale and the price, and shall describe the land as herein provided, and shall vest in the purchaser all rights of property, in fee simple or otherwise, which the person assessed, or those claiming under him, had in said land, and shall also purge and disencumber such land from all payments, charges, liens, mortgages and encumbrances of whatever nature and kind other than any existing lien for taxes; and the Registrar-General of Titles, upon production of the deed and application in the usual form, and payment of the usual fees, shall register or record the same in the usual manner.

(2.) In any proceedings in any Court in this Province a deed purporting to be issued for a sale of lands for arrears of taxes, and purporting to be executed in the manner provided by this Act, shall be *prima facie* evidence that such deed is the tax sale deed which it purports to be, and that the sale alleged in said deed was conducted in a fair and open manner, and that there were taxes due and in arrears upon the land described in said deed at the time of the sale for which the same could be sold.

(3.) A tax sale deed shall, in any proceedings in any Court in this Province, and for the purposes of the "Land Registry Act" and the "Torrens Registry Act, 1899," except as hereinafter provided, be conclusive evidence of the validity of the assessment of the land and levy of the rate, the sale of the land for taxes, and all other proceedings leading up to the execution of such deed, and notwithstanding any defect in such assessment, levy, sale or other proceedings, no such tax deed shall be annulled or set aside, except upon the following grounds and no other:—

- (a.) That the sale was not conducted in a fair or open manner;
- (b.) That the taxes for the year or years for which the land was sold had been paid; or
- (c.) That the land was not liable to taxation for the year or years for which it was sold.

147. The provisions contained in the preceding section of this Act shall be retroactive, but shall not affect any litigation pending at 1st July, 1900.

148. The Assessor shall, in all certificates and deeds given for land sold at such sale, give, as far as possible, a description of the part or proportion sold, with sufficient certainty, and if less than a whole lot or section, then by such a general description, as far as possible, as may enable a surveyor to lay off the piece sold on the ground; and he may search, if necessary, in the Land Registry Office, to ascertain the description and boundaries of the whole parcel, and he may also obtain a surveyor's description of such lots, to be taken from the Land Registry Office or the Government maps where a full description cannot otherwise be obtained, such surveyor's fee not to exceed five

dollars; and the charges so incurred shall be included in the account and paid by the purchaser of the land sold, or the party redeeming the same.

149. It shall not be the duty of the Assessor of any district to make inquiry before effecting a sale of lands for taxes to ascertain whether or not there is any distress upon the land, nor shall he be bound to inquire into or form any opinion of the value of the land; and if any tax in respect to the lands sold by the Assessor in pursuance and under the authority of this Act shall have been due, and the land shall not be redeemed within the period hereinbefore allowed for redemption, such sale and the official deed to the purchaser of any such lands shall be final and binding upon the former owners of the said lands, and upon all persons claiming by, through, or under them, it being intended by this Act that all owners of land shall be required to pay the delinquent taxes and interest, costs, commissions, and all expenses due thereon, within the time herein mentioned, or redeem the land within the period hereinbefore provided for.

150. The Assessor of each district shall enter in a book a full description of every parcel of land conveyed by him to purchasers for delinquent taxes, with an index thereto, and shall keep the same amongst the records of his office.

151. It shall not be necessary for the Assessor, when giving notice of the sale of land for unpaid taxes by advertisement or otherwise, to give in said notice the full legal description of the land to be exposed for sale, but it shall be sufficient for the purposes of this Act for him to give in such notice a short description of such land; such short description shall be made so as to make the location of the land clear to the taxpayer and to the general public, and he shall not be required to state in such notice that the land is improved or unimproved.

Additional Powers.

152. The Assessor may from time to time, either before or after a revision of the roll in respect of any assessment—

- (a.) Correct any clerical error:
- (b.) Place thereon the name of any person of whose liability to taxation he is satisfied:
- (c.) Add to any roll the value of any property or the amount of any income omitted to be assessed against or returned by any person at the time and in the manner required by law:
- (d.) Place thereon the value of any property or the amount of any income owned, held, or received, or receivable by any person or company which he is satisfied is liable to be assessed for taxation:
- (e.) The Assessor shall within ten days from the date of such assessment, give notice thereof to the person affected thereby; and every such person shall be entitled to object, and to have the objection heard before the Court of Revision and Appeal, which Court shall have the power to sit from time to time to hear and determine such objections and to deal with the amount of such assessment. Notice in writing of any such objection must be given by the person making the same to the Assessor within fourteen days from the date of the Assessor's notice, and in any action thereon, or procedure thereto, the provisions of section 97 of this Act shall apply.

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153. Any additions, alterations, or changes, as provided in section 152 hereof, shall be reported by the Assessor to the officer in charge of the Treasury, provided such additions, changes or alterations have not been inserted in the roll before the final revision of the roll.

154. In case the Collector fails or omits to collect the taxes, or any portion thereof, the Lieutenant-Governor in Council may authorise the Collector, or some other person in his stead, to continue the levy and collection of the unpaid taxes, in the manner and with the powers provided by law for the general levy and collection of taxes; but no such authority shall alter or affect the duty of the Assessor or Collector to return his roll, or shall in any manner whatsoever invalidate or otherwise affect the liability of the Collector or his sureties.

155. If any of the taxes on personal property or on income mentioned in the Assessor's or Collector's roll remain unpaid, and the Collector be not able to collect the same, he shall deliver to the officer in charge of the Treasury, on or before the fifteenth day of February in each year, an account of all of such taxes remaining due on the roll for the preceding year, and in such account the Collector shall show, opposite to each assessment, the reason why he could not collect the same, by inserting in each case the words "non-resident," or "not sufficient property to distrain," as the case may be.

156. On receipt of the account, mentioned in the preceding section, by the officer in charge of the Treasury, the said officer and the Surveyor of Taxes and Inspector of Revenue shall examine the same, and if it appears, according to their best knowledge and belief, that the said taxes are irrecoverable they shall instruct the Assessor to write off from his books such irrecoverable arrears, and such irrecoverable arrears shall be cancelled accordingly.

157. If the taxes, or any part thereof, payable by any person cannot be recovered in any special manner provided by this Act, they may be recovered with interest and costs, as a debt due to the Crown, for the use of the Province, in which case the production of a copy of so much of the Collector's roll as relates to the taxes payable by such person, purporting to be certified as a true copy by the Assessor, shall be *prima facie* evidence of the debt.

Agents and Trustees.

158. Every agent for every person permanently or temporarily absent from or not resident in the Province, and every trustee—

- (1.) Shall be answerable for the doing of all such acts, matters or things as are required to be done by virtue of this Act in order to the assessment of the property or income which he represents, or which is the subject of his trust, or which is received by him or comes to his hand, and for the paying the tax in respect thereof:
- (2.) Is hereby authorised to recover from any person in whose behalf he is compelled to pay any tax the amount so paid by him:
- (3.) Is hereby authorised and required, from and after the date of the passing of this Act, to retain, from time to time, in each year, out of any money which shall come to him in his representative character, so much as shall be sufficient to pay the tax for the then current year, and any arrears of taxes in respect of any property or income subject to such tax whilst acting as agent therefor, and is hereby indemnified for all payments which he shall make in pursuance of this Act:

- (4.) Is hereby made personally liable for the tax payable in respect of any property or income if, while such tax remains unpaid,—
- (a.) He shall alienate, charge or dispose of such property; or
 - (b.) Dispose of any fund or money which shall come to him in his representative character; and shall not be otherwise personally liable for any tax imposed upon him under this section:
- (5.) The Assessor, or any other person or authority empowered under this Act, shall have such and the like remedies against all land or other property of any kind vested in or under the control or management of any agent or trustee as he would have against the land or property of an individual, and in as full and ample a manner:
- (6.) For the purposes of this Act "trustee" includes executor, administrator or guardian, committee or receiver, the official administrator, and any person having or taking upon himself the possession, administration or control of land or income affected by any express trust, or having by law the possession, control or management of the property or income of a person under any legal disability.

159. Goods and chattels of every description, being personal property brought into this Province, owned by a person or persons outside of this Province, or in part owned by a person or persons outside of this Province, or over which such person or persons may hold a claim for the whole or part thereof, shall be construed and deemed, for the purposes of this Act, to be the personal property of the person in whose possession such property is found, and such person in whose possession the property is found shall be assessed therefor as owner and agent.

160. Goods or personal property in transitu owned by any person outside of this Province, passing between this Province and any other Province of the Dominion of Canada, or between this Province and any foreign state, shall not be liable to assessment and taxation.

The Surveyor of Taxes and Inspector of Revenue.

161. It shall be the duty of the Surveyor of Taxes and Inspector of Revenue to see that the Assessors carry out the provisions of this Act, and that all property, real and personal, and incomes, are assessed and taxed; and that the same are fairly and equitably assessed and taxed within each Assessment District.

162. If he has reason to believe that any property or income has been omitted from the Assessment Rolls, or has been incorrectly or improperly assessed, or that the returns made to the Assessor by any taxpayer are incorrectly or improperly filled up, he shall have full power and authority to add such omitted property or income to any Assessment Roll at any time, and to examine the taxpayer making such incorrect or improper returns, on oath or otherwise as he may deem necessary, and to demand and obtain production of the taxpayer's books, papers and accounts, and to examine the same, and he shall have all the powers conferred upon the Assessors under this Act. If on examination of the taxpayer, or if he shall discover that property or income has been omitted from the roll, he shall have power to add such omitted property or income to any of the rolls; subject always to the taxpayer's right of appeal to the Special Court of Revision and Appeal as provided in this Act.

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163. He shall be and is hereby authorised to take and administer all oaths, declarations or affirmations required under this Act.

Miscellaneous.

164. If any person wilfully tears down, injures or defaces any advertisement, notice or other document which is required by this Act to be posted in a public place for the information of persons interested, he shall, on conviction thereof in a summary way before a Justice of the Peace having jurisdiction in the district, city or town, be liable to a fine of not exceeding fifty dollars, to be recovered in a summary manner.

165. Every roll shall be the property of this Province, and every Collector shall, upon application, deliver up the same to the Provincial Secretary, or some person authorised by him to receive the same.

166. It shall be lawful for the Lieutenant-Governor in Council in each year to cause to be paid to every person appointed under this Act such sums as he shall think fit for the purpose of carrying out the provisions of this Act.

167. If any act, matter, or thing required by this Act to be made, performed, or done by the Assessor or other officer appointed to carry out the provisions of this Act at or within a fixed time, cannot be or is not so made, performed or done, the Lieutenant-Governor, by Order in Council, may appoint a further or other time for making, performing, or doing the same, whether the time within which the same ought to have been done has or has not elapsed or expired.

(2.) Any act, matter, or thing made, performed, or done within the time prescribed by such Order in Council shall be as valid as if it had been made, performed, or done within the time fixed by or under this Act.

168. All penalties recovered under this Act shall be paid to the Minister of Finance for the general revenue of the Province.

General Rules and Orders.

169. In order to promote and facilitate the collection and recovery of taxes, and to give full and due effect to the meaning and intent of this Act or any amendment thereof, the Lieutenant-Governor in Council may from time to time make and discharge such rules and regulations as may, in his opinion, be necessary or desirable for carrying out the spirit, intent and meaning of this Act in relation to matters for which no express provision has been made, or for or in respect of which only partial or imperfect provision has been made: Or when the time limited for any act or step is insufficient, or where, by accident or otherwise, such act or step has not been taken, or it shall appear to the Lieutenant-Governor in Council that an alteration in dates is necessary or desirable, or where any proceeding under this Act, or intended so to be, has been taken and failed, or if, in the opinion of the Lieutenant-Governor in Council, any ambiguity or difficulty shall arise in the construction of or in applying this Act, or if any change of practice, procedure, or method may be deemed desirable, the Lieutenant-Governor in Council may, by rules or regulations, from time to time make and promulgate such enlargement, extension, or alteration in times or dates, or adopt such measures to relieve from ambiguity or difficulty as he may see fit; and any such rules or regulations shall be published in at least one issue of the British Columbia Gazette, and shall have the force of law.

SCHEDULE.

FORM No. 1

Request for Return.

The taxpayer is requested to fill up accurately answers to the following questions in this Return, as required by section _____ of the Assessment Act, and mail or deliver the same to the Provincial Assessor, Victoria, within twenty-one days from the date of this request.

Dated at Victoria, B. C., this _____ day of _____ 190 .

Assessor.

To

RETURN—TAXATION OF CORPORATIONS.

Banks, Banking Companies, Banking Corporations and Savings Banks.

1. Name of Company,
2. Name of President,
3. Name of Manager,
4. Name of Chief Executive Officer for British Columbia,
5. Place of head office,
6. Place of head office for Canada,
7. Place of head office for British Columbia,
8. Capital stock authorised,
9. Capital stock subscribed,
10. Capital stock paid up,
11. Date of commencement of business in Canada,
12. Under what Act or by what authority does Company derive its powers?
13. Value of real property in British Columbia outside of any municipality,
14. Value of real estate within the boundaries of municipalities in British Columbia,

NOTE.—Real estate will be assessed and taxed in the Assessment District in which the property is situated.

15. Value of all personal property in British Columbia, namely:—
 - (1.) Value of office and other furniture and effects at all offices or agencies in British Columbia, \$.
 - (2.) Value of any other personal property of a visible, tangible or physical nature, owned or held in possession (exclusive of bonds, notes, accounts, deposits and other obligations due to the Bank by customers), \$.
16. Gross income from all sources in British Columbia, namely:—
 - (1.) From interest, discount, commission or exchange on loans, notes, advances, over-drafts, and from rents or investments.
 - (2.) From any other source, \$.

Deductions therefrom—

- (1.) Outgoings or necessary expenses actually incurred and paid out in the production of the income, \$.
- (2.) Losses and bad debts arising out of the business, irrecoverable and actually written off during the year, \$.
- (3.) Any other deductions allowed by the Assessment Act (stating what they are, on separate sheet), \$.

Net taxable income, \$.

The period for which this return is made is for the year ending the 31st December, 19 , or for the year ending the date of the last ascertained annual balance sheet of the Bank immediately preceding the date of the declaration following:—

Declaration.

I, _____, President, Manager or Chief Accountant of _____, do solemnly and sincerely declare that the above Return contains a full, true and correct statement of facts in answer to the queries above set forth, and I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath and by virtue of the "Oaths Act."

Declared before me at _____ this)
day of _____, 19 .)

This declaration may be made before any Judge, Notary Public, Justice of the Peace, Mining Recorder, Gold Commissioner, Assessor, Mayor or Commissioner authorised to take affidavits.

NOTE.—The tax payable on the net income of the Company is at the rate of three per cent., and must be paid on or before the first day of April in each year.

FORM No. 2.

Request for Return.

The taxpayer is requested to fill up accurately answers to the following questions in this Return, as required by section _____ of the Assessment Act, and mail or deliver to the Provincial Assessor, Victoria, within twenty-one days from the date of this request.

Dated at Victoria, B. C., this _____ day of _____ 190 .

Assessor.

To

RETURN.—TAXATION OF CORPORATIONS.

Fire, Ocean Marine, Inland Transit, Accident, Plate Glass and Steam Boiler Insurance Companies, and also all Life Insurance Companies.

1. Name of Company,
2. Name of President,
3. Name of Manager,
4. Name of Chief Executive Officer for British Columbia,
5. Place of head office,
6. Place of head office for Canada,
7. Place of head office for British Columbia,
8. Capital stock authorised,
9. Capital stock subscribed,
10. Capital stock paid up,
11. Date of commencement of business in Canada,
12. Under what Act or by what authority does Company derive its powers?
13. Value of real property in British Columbia without the limits of municipalities, \$
14. Value of real property in British Columbia within the limits of municipalities, \$
15. Value of all personal property in British Columbia, namely :—
 - (1.) Goods, chattels and effects, \$
 - (2.) Stocks, bonds, debentures, \$
 - (3.) Agents, balances and bills receivable, \$
 - (4.) Cash on hand and in banks, \$
 - (5.) Any other personal property, \$
16. Gross receipts from premiums received from business in British Columbia, \$
- Gross receipts from interest on money lent in British Columbia, \$
- Total gross receipts, \$

The period for which this Return is made is for the year ending the 31st December, 19 , or for the year ending the date of the last ascertained annual balance sheet of the Company immediately preceding the date of the following declaration :—

Declaration.

I, _____, President, Manager or Chief Officer of _____, do solemnly and sincerely declare that the above Return contains a full, true and correct statement of facts in answer to the queries above set forth, and I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath and by virtue of the "Oaths Act."

Declared before me at _____ this)
day of _____ 19 .)

This declaration may be made before any Judge, Notary Public, Justice of the Peace, Mining Recorder, Gold Commissioner, Assessor, Mayor or Commissioner authorised to take affidavits.

FORM No. 3.

Request for Return.

The taxpayer is requested to fill up accurately answers to the following questions in this Return, as required by section _____ of the Assessment Act, and to mail the Return to the Provincial Assessor, at Victoria, within twenty-one days from the date of this request.

Dated at Victoria, B. C., this _____ day of _____ 190 .

Assessor.

To

RETURN.—TAXATION OF CORPORATIONS.

Guarantee Companies, Loan Companies, and Trust Companies.

1. Name of Company,
2. Name of President,
3. Name of Manager,
4. Name of Chief Executive Officer for British Columbia,
5. Place of Head Office,
6. Place of Head Office for Canada,
7. Place of Head Office for British Columbia,
8. Capital Stock authorised,
9. Capital Stock subscribed,
10. Capital Stock paid up,
11. Date of commencement of business in Canada,
12. Under what Act or by what authority does Company derive its powers,
14. Value of real estate without the boundaries of Municipalities, \$
15. Value of real estate within the boundaries of Municipalities, \$
16. Value of personal property in British Columbia, namely:—
 - (1.) Value of office and other furniture and effects at all offices or agencies in British Columbia, \$
 - (2.) Value of any other personal property of a visible, tangible, or physical nature (exclusive of bonds, notes, accounts, deposits or other obligations due to the company by borrowers), \$
17. Gross income from all sources in British Columbia, less deductions, namely:—
 - (1.) Outgoings or necessary expenses actually incurred and paid out in the production of the income, \$
 - (2.) Losses and bad debts arising out of the business irrecoverable and actually written off during the year, \$

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- (3.) Any other deductions allowed by the Assessment Act (stating what they are, on a separate sheet), §
Net taxable income, §

The period for which this Return is made is for the year ending the 31st. December, 19 , or for the year ending the date of the last ascertained annual balance sheet of the bank immediately preceding the date of the following declaration :—

Declaration.

I , President, Manager, or Chief Executive Officer for British Columbia of the , do solemnly and sincerely declare that the above Return contains a full, true, and correct statement of facts in answer to the queries above set forth, and I make this solemn declaration, conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath and by virtue of the "Oaths Act."

Declared before me at
this day of 19 . }

This declaration may be made before any Judge, Notary Public, Justice of the Peace, Mining Recorder, Gold Commissioner, Assessor, Mayor, or Commissioner authorised to take affidavits.

FORM No. 4.

Request for Return.

The taxpayer is requested to fill up accurately answers to the following questions in this Return, as required by section of the Assessment Act, and to mail the same to the Provincial Assessor, at Victoria, within twenty-days from the date of this request.

Dated at Victoria, B. C., this day of 190 .

Assessor.

To

RETURN—TAXATION OF CORPORATIONS.

Telegraph Companies, Telephone Companies, and Express Companies.

1. Name of Company,
2. Name of President,
3. Name of Manager,
4. Name of Chief Executive Officer for British Columbia,
5. Place of Head Office,
6. Place of Head Office for Canada,
7. Place of Head Office for British Columbia,
8. Capital Stock authorised,
9. Capital Stock subscribed,
10. Capital Stock paid up,
11. Date of commencement of business in Canada,
12. Under what Act or by what authority does Company derive its powers,
13. Value of real property in British Columbia outside of municipalities,
14. Value of real property in British Columbia within municipalities,
15. Value of all personal property in British Columbia,
16. Gross receipts from all sources derived from or arising out of business transacted in British Columbia,

The period for which this Return is made is for the year ending the 31st December, 19 , or for the year ending the date of the last ascertained annual balance sheet of the company immediately preceding the date of the following declaration :—

Declaration.

I _____, President, Manager, or Chief Executive Officer of _____, do solemnly and sincerely declare, that the above Return contains a full, true, and correct statement of the facts in answer to the queries above set forth, and I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath and by virtue of the "Oaths Act."

Declared before me at _____ }
this _____ day of _____ 19 . _____ }

This declaration may be made before any Judge, Notary Public, Justice of the Peace, Mining Recorder, Gold Commissioner, Assessor, Mayor, or Commissioner authorised to take affidavits.

FORM No. 5.

Request for Return.

The taxpayer is requested to fill up accurately answers to the following questions in this Return, as required by section _____ of the Assessment Act, and mail the same to the Assessor within twenty-one days from the date of this request.

Dated at _____, B. C., this _____ day of _____, 190 .

Assessor, _____, Assessment District.

To

RETURN—TAXATION OF CORPORATIONS.

Gas Companies, Water-Works Companies, Electric Lighting Companies, Street Railway Companies and Electric Power Companies.

1. Name of Company,
2. Name of President,
3. Name of Manager,
4. Name of Chief Executive Officer for British Columbia,
5. Place of Head Office,
6. Place of Head Office for Canada,
7. Place of Head Office for British Columbia,
8. Capital stock authorised,
9. Capital stock subscribed,
10. Capital stock paid up,
11. Debenture capital issued,
12. Date of commencement of business,
13. Under what Act, or by what authority does Company derive its powers?
14. Value of real property in British Columbia outside of municipalities,
15. Value of real property in British Columbia within municipalities,
16. Value of all personal property, namely—
 - (1.) Rolling stock, motors, cars, trucks of all kinds, \$
 - (2.) Machinery, electrical machinery, dynamos, transformers, meters, poles, wires, pipes, conduits, mains, instruments and appliances of every nature and kind not forming part of real property, \$
 - (3.) Goods, stores, supplies, effects and office and other furniture of every nature and kind not included in above, \$
 - (4.) Accounts, notes, bonds due to the Company, \$
 - (5.) Franchise, \$
 - (6.) Any other personal property not otherwise enumerated, \$
17. Gross receipts from all sources derived from or arising out of business transacted in this Province, \$
18. Two-thirds thereof, \$

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The period for which this return is made is for the year ending the 31st December, 190 , or for the year ending the date of the last annual balance sheet of the Company immediately preceding the date of the following declaration :—

Declaration.

I, _____, President, Manager or Chief Executive Officer of _____ do solemnly and sincerely declare that the above Return contains a full, true and correct statement of the facts in answer to the queries above set forth, and I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath and by virtue of the "Oaths Act."

Declared before me at _____, B. C., }
this _____ day of _____, 19 _____ }

This declaration may be made before any Judge, Notary Public, Mining Recorder, Gold Commissioner, Assessor, Mayor or Commissioner authorised to take affidavits.

FORM NO. 6.

Taxation of Mines and Minerals.

REQUEST FOR RETURN.

To the Owner or Manager of _____ Mine :

You are hereby requested, in terms of the Assessment Act, to furnish true and correct answers to the following questions in Return below, within fourteen days from the _____ day of [*end of March, June, September or December, as the case may be*] 190 _____, to the Assessor whose name is marked or signed hereon.

Dated at _____, B. C., this _____ day of _____, 190 _____.

Assessor, _____ Assessment District.

To

RETURN

From the Owner or Manager of the _____ Mine, situated in the _____ Assessment District of _____, for quarter or period ending _____.

1. Gross weight in tons, or fraction of a ton, of ore, minerals or mineral-bearing substances, shipped or sent from, milled or treated on the premises, during the quarter or period for which this Return is made, and including any other period for which a Return to the Assessor has not heretofore been made, and in detail as follows, namely :—

- (a.) Sold at the mine, gross, _____ tons :
- (b.) Shipped or sent from the mine, gross, _____ tons :
- (c.) Gross metallic contents of (a) and (b), _____ tons :
- (d.) Deductions from metallic contents of (c) by smelter or mill, gross, _____ tons :
- (e.) Net metallic contents of (c), gross, _____ tons :
- (f.) Milled or treated on the premises, gross, _____ tons :
- (g.) Gross metallic contents of (f), gross, _____ tons :
- (h.) Deductions from (g) by smelter or mill, gross, _____ tons :
- (i.) Net metallic contents of (g), gross _____ tons :

2. Gross value of such ore, minerals or mineral-bearing substances as detailed in No. 1 above, exclusive of all deductions, \$ _____, and the following details thereof, namely :—

- (a.) Sold at mine, value, \$ _____
- (b.) Shipped or sent from mine, value, \$ _____

- (c.) Gross metallic contents of (a) and (b), value, \$
 - (d.) Deductions from (c) by smelter or mill, value, \$
 - (e.) Net metallic contents of (c), value, \$
 - (f.) Milled or treated on the premises, gross value, \$
 - (g.) Gross metallic contents of (f), value, \$
 - (h.) Deductions from (g) by smelter or mill, value, \$
 - (i.) Net metallic contents of (g), value, \$
3. Total actual cost paid for transportation of the ore, minerals or mineral-bearing substances from the mining premises to the smelter or mill, \$
- (a.) Rate per ton, \$
4. Total actual cost paid for treatment (or deducted) by smelter or mill, \$
- (a.) Direct smelter or mill charges, \$
 - (b.) Indirect smelter or mill charges, \$
 - (c.) Rate per ton, \$
5. Total cost of treatment on the premises, \$
- (a.) Rate per ton, \$
6. Net value of ore, minerals or mineral-bearing substances, mentioned in No. 1 hereof, paid or agreed to be paid for by the smelter or mill after deducting the charges or cost of treatment, as per smelter or mill returns, \$
- (a.) In gold, \$
 - (b.) In silver, \$
 - (c.) In copper, \$
 - (d.) In other substances, \$

7. The full name and address of the smelter or mill, and the name and address of the owner or manager thereof, to which the ore was sent.

8. Gross value of all alluvial or placer gold, precious stones, minerals, or mineral-bearing substances, won, gained or derived from placer mining, hydraulic river dredging, diggings, or other workings, without any deductions therefrom whatsoever, \$

9. State whether the owner or manager of the mine has any interest, direct or indirect, in the profits of the smelter or mill to which the ore was sent.

10. If treated on the premises by smelter or mill, state name of owner or lessee of smelter or mill.

NOTE.—This return must be made in duplicate and forwarded to the Assessor within the time specified herein. The total amounts for transportation and treatment, as found in the answers to numbers 3, 4, 5, shall be deducted from the total amount of the gross value of the output, as found in answer to No. 2, and the result shall determine the amount upon which the tax is payable, namely:—

Total of No. 2	\$	
" " 3	\$	
" " 4		
" " 5		_____
Amount on which tax is payable	\$	_____
And in addition thereto, as the case may be, total of No. 8		_____
Total amount on which the tax is payable	\$	_____

Declaration.

I, _____, owner (or manager) of the _____ Mine, do solemnly and sincerely declare that the above return contains a true, full and correct account of the quantity and value of all minerals taken from the said mine since the date of my last return, and that the sums herein stated is the true and correct value of all minerals extracted from the workings of said mine, without any deduction therefrom of any kind whatsoever for machinery,

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labour, material or supplies in producing the same, and that in placing the value on ore that has been removed from the dump or place of storage at the mine for the purpose of smelting, milling or other treatment thereof, nothing but the actual charges or cost of transport, and cost of smelting, milling or treatment, have been deducted from the value of the output at the mine. And I make this solemn declaration conscientiously believing the same to be true, and knowing that it is of the same force and effect as if made under oath and by virtue of the "Oaths Act."

Declared before me _____ at _____
 this _____ day of _____, 19____ . }

This declaration may be made before any Judge, Notary Public, Justice of the Peace, Mining Recorder, Gold Commissioner, Mayor, Assessor or Commissioner authorised to take affidavits.

FORM No. 7.

ASSESSMENT DISTRICT.—ASSESSMENT ROLL FOR 190

Assessment made 190 . Taxes collectible on and after 2nd January, 190

1	2	3	4	5	6	7	8	9	10	11	TAXES ON REAL PROPERTY.			TAXES ON WILD LAND.			TAXES ON PERSONAL PROPERTY.			TAXES ON CORPORATIONS.			TOTAL ASSESSED TAXES REVISSED.								
											12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
Number on Roll.	The taxpayer's name.	The taxpayer's occupation and post office.	F., H. or T. Freeholder, householder, or tenant.	Name and post office of owner where person in column 2 is not the owner.	N. R. Non-resident.	Range, group, section or locality.	No. of lot, division or subdivision.	No. of acres, fraction or feet, or other measurement.	Value of each parcel of real property.	Total value of real property.	Amount of real property tax at the full rate.	Amount of real property tax at the lesser rate.	No. of acres of wild land.	Wild land tax, Class A, full rate.	Wild land tax, Class A, lesser rate.	Wild land tax, Class B, full rate.	Wild land tax, Class B, lesser rate.	Total assessed value of personal property.	Personal property tax at full rate.	Personal property tax at lesser rate.	Amount of taxable income.	Income tax at full rate.	Income tax at lesser rate.	Corporations, taxable amount.	Corporations, tax payable 1st April.	Date of notice transmitted by mail.	Date of delivery of notice when not mailed.	Total assessed taxes as revised, at full rate.	Total assessed taxes as revised, at lesser rate.	Total assessed taxes paid.	Number of receipt given for taxes paid.

To the Taxpayer:
 Take notice that you are assessed as above specified, for the year 190 . If you deem yourself over-assessed, or otherwise incorrectly assessed, you or your agent are requested to notify me in writing, stating in detail your grounds of complaint, within twenty-one days after the date on which this notice is mailed or delivered to you. If such complaint is not lodged with me within said limited time, then this assessment shall stand, and you will have no further right to appeal. If notice of complaint is sent to me as provided, you will have an opportunity to appeal to the Court of Revision and Appeal for the Assessment District. Due notice of the date of holding the Court of Revision and Appeal will be published in the British Columbia Gazette and in a newspaper published in the District, in terms of law.
 Dated at this day of 190 (INDORSED)

To the Assessor:—Take notice that I intend to appeal at the next Court of Revision and Appeal against the within assessment for the following reasons, namely:—
 Dated at this day of 190

FORM No. 8.

Taxation of Corporations. Assessment Roll for 190 . Assessment made 190 .
Taxes due 2nd January, 19 ; payable 1st April, 190 .

			BANKS, &c.		INSURANCE COMPANIES (EXCEPT LIFE).		LIFE INSURANCE COMPANIES.		LOAN COMPANIES, &c.		TELEGRAPH COMPANIES, &c.		GAS, WATER AND STREET R'Y COMPANIES.		TOTAL CORPORAT'N TAXES.		TAXES PAID.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		
Number on Roll.	Name of Corporation.	P. O. address of head office and chief office for B. C.	Assessable income of Banks.	Tax thereon at 3 %.	Assessable gross receipts of Insurance Cos. (except Life Cos.)	Tax thereon at 2 %.	Assessable gross receipts of Life Insurance Cos.	Tax thereon at 1 %.	Assessable income of Guarantee, Loan & Trust Cos.	Tax thereon at 3 %.	Assessable income of Telegraph, Telephone and Express Cos.	Tax thereon at 2 %.	Assessable gross receipts of Gas and Water Works, Street Railways, &c.	Tax thereon at 1 %.	Total taxes of Corporations.	Date of mailing notice.	Date of delivery of notice.	Total taxes paid.	Number of receipt given.		

To the Taxpayer:

Take notice that you are assessed as above specified for the year 19 . If you deem yourself over-assessed, or otherwise incorrectly assessed, you or your agent are requested to notify me, in writing, stating in detail your grounds of complaint, within twenty-one days after the date on which this notice is mailed or delivered to you. If such complaint is not lodged with me within the time limited, then this assessment shall stand, and you will have no further right to appeal. If notice of complaint is sent to me as provided, you will have an opportunity to appeal to the Court of Revision and Appeal for the Assessment District of Victoria. Due notice of the date on which said Court will be held will be published in the Gazette and in a newspaper published in Victoria.

Dated at Victoria this _____ day of _____, 19 .

Assessor.

(INDORSED)

To the Assessor:

Take notice that I intend to appeal at the next Court of Revision and Appeal against the within assessment, for the following reasons, namely:—

FORM No. 9.

Request for Return.

The taxpayer is requested to fill up accurately answers to the following questions in this return, as required by section of the "Assessment Act," and to mail or deliver the same to the Assessor within twenty-one days from the date of this request.

Dated at _____, B. C., this _____ day of _____ 190 .

To _____ Assessor, _____ Assessment District.

RETURN

Required under the Assessment Act of all personal property owned, in possession of or under the control of the taxpayer at the date of this Return, under the following items :—

	No.	Taxpayer's Valuation.	Assessor's Valuation.
1. Horses, namely:—			
Under one year old			
One year old			
Two years old			
Three years old and over			
Work horses			
Stallions			
Cayuses			
2. Mules and asses of all ages			
3. Cattle, namely:—			
Under one year old			
One year old			
Two years old			
Cows			
All other cattle two years old and over ..			
4. Sheep of all ages			
5. Hogs of all ages			
6. Poultry of all kinds			
7. Hay, wheat, oats, barley, or other farm products on hand or stored			
8. Waggon, carts, buggies, carriages or other vehicles			
9. Agricultural implements and agricultural machinery of all kinds			
10. Goods, chattels, wares, merchandise and stock-in-trade of all kinds			
11. Book debts, and other debts, accounts, notes, or other obligations due to the taxpayer			
12. Judgments, choses in action			
13. Bonds, stocks, debentures, securities, investments, shares in companies			
14. Moneys in hand or in bank, gold and silver coin, bank notes, scrip, deposit receipts (withdrawable with or without notice), gold dust or bullion			
15. Saw logs and all cut timber or lumber, whether on land or afloat			
16. Sailing ships, steamships, vessels, boats, or water craft of any kind, or any share or interest therein ..			

	Taxpayer's Valuation.	Assessor's Valuation.
17. Machinery of all kinds not forming part of real estate		
18. Capital or capital stock not represented by real estate, or by any other item in this return.		
19. Franchises, special or otherwise		
20. Books of reference, law books, medical books, or other scientific books not included in household furniture exemptions.		
21. Household furniture from which a revenue is derived by being let, rented or hired		
22. Any other personal property not included in either of the above items, or not otherwise returned, every-thing animate or inanimate, tangible or intangible, capable of ownership, having a market value, or that may be bought or sold, and not forming part of real property and not expressly exempted by law		
Total value of all taxable personal property of the taxpayer		

No deductions whatever will be allowed for indebtedness due by the taxpayer upon any portion of his personal property.

Declaration.

I _____, of the _____ Province of British Columbia, do solemnly and sincerely declare that the above Return contains a full, true, and correct statement of all the personal property in this Province, either owned by me, or in my possession, or under my control, and for which by law I am justly assessable, and I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath and by virtue of the "Oaths Act."

Declared before me at _____ }
 this _____ day of _____ 19 ____ . }

The above declaration may be made before any Judge, Notary Public, Justice of the Peace, Mining Recorder, Gold Commissioner, Mayor, Assessor, or Commissioner authorised to take affidavits.

FORM No. 10.

Request for Return.

The taxpayer is requested to fill up accurately answers to the following questions in this Return, as required by section _____ of the Assessment Act, and to mail or deliver the same to the Assessor within twenty-one days from the date of this request.

Dated at _____ B. C., this _____ day of _____ 19 ____ .

To _____ Assessor, _____ Assessment District.

RETURN

Required under the Assessment Act of all income derived from real or personal property, and from any other source whatsoever, by any taxpayer in the Province for the year ending the 31st December, 19 , or for the year ending the date of the last ascertained annual balance sheet of the taxpayer immediately preceding the date of this return.

Gross Annual Income from all Sources.

1. From all wages, salaries, emoluments and annuities accrued or due for any purpose whatsoever, §

2. From all income, revenue, or interest accrued or due from bonds, notes, stocks, shares, debentures, including interest or dividends from the stock, bonds, or debentures of the Province, or of any municipality of the Province, and from rents of all kinds, from money lent, deposited, or invested, and from all indebtedness secured by deed, mortgage, contract, agreement, or account, §

3. From all ventures, business, trade, profession, office, or employment of any kind, whatsoever not included in any of the above items, §

4. From all income derived from sources outside the Province, and brought into or received by subjects of His Majesty or aliens resident in the Province, §

5. Any other income, revenue, or amount earned, derived, accrued, or received from any source whatsoever, the product of capital, labour, industry, or skill of the taxpayer, and not included in any of the above items, §

Total amount of the gross annual income of the taxpayer, §

Deductions allowed:—

1. Amount exempt under the Statute, \$1,000.

2. Outgoings or necessary expenses actually incurred and paid out in the production of the income by the taxpayer, §

3. Interest on borrowed capital, from which borrowed capital an income is derived, if such interest is paid to the lender, who is an actual resident of the Province, or if such interest is paid to a company doing business in the Province, and which pays taxes in the Province, but not otherwise, §

4. Losses and bad debts arising out of the business from which an income is derived, irrecoverable and actually written off during the year, but not otherwise, §

5. For premiums of life insurance on the life of the taxpayer, if paid, not to exceed one-sixth of the net annual income of the taxpayer. Receipts therefor to be produced to the Assessor on demand, §

6. For municipal taxes and rates paid on real property, from which an income is derived, but not otherwise. No deduction will be allowed for taxes paid on the residence of the taxpayer if owned and occupied by him, §

7. For repairs actually expended during the year on real property from which an income is derived, but not otherwise, §

8. For all income derived from shares, or dividends, from companies or corporations where such companies or corporations are assessed and taxed under the headings in this Act of "Taxation on Mines and Minerals," and "Taxation of Corporations"; or where the real and personal property and income of such companies are assessed and taxed under this Act, but not otherwise, §

Net taxable income, §

See the Assessment Act for the deductions that are not allowed.

Declaration.

I of the , Province of British Columbia, do solemnly and sincerely declare that the above Return contains a full, true, and correct statement of my gross annual income derived from all sources for the period mentioned therein; and that the deductions therefrom are strictly correct

and in accordance with law, and that the sum shown thereon as my net taxable income is the correct amount for which I am by law justly assessable, and I make this solemn declaration, conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath and by virtue of the "Oaths Act."

Declared before me at
this day of 19 . }

The above declaration may be made before any Judge, Notary Public, Justice of the Peace, Mining Recorder, Gold Commissioner, Mayor, Commissioner authorised to take affidavits, or the Assessor.

FORM NO. 11.

To all to whom these presents shall come :

I, _____, Assessor of the District of _____, in the Province of British Columbia, send greeting :

Whereas, by virtue of the provisions of the "Assessment Act," the Assessor of the said District did, on the _____ day of _____, in the year of Our Lord one thousand nine hundred and _____, sell by public auction to _____ of _____, in the District of _____, that certain parcel or tract of land or premises hereinafter mentioned, at or for the price or sum of _____ of lawful money of Canada, on account of delinquent taxes and additions alleged to be due thereon up to the day of _____, in the year of Our Lord one thousand nine hundred and _____, together with costs :

Now know ye that I, the Assessor of said Assessment District, in pursuance of such sale, and of the "Assessment Act," and for the consideration aforesaid, do hereby grant, bargain, and sell unto the said _____, his heirs and assigns, all that certain parcel or tract of land or premises, containing _____, being composed of [describe the land so that the same may be readily identified].

In witness whereof I, the Assessor, have hereunto set my hand, and affixed my seal, this _____ day of _____, in the year of Our Lord one thousand nine hundred and _____

Signed, sealed and delivered }
in the presence of _____ }

[L.S.]

FORM NO. 12.

Form of declaration by party complaining in person of overcharge of personal property.

I, A. B. [set out name in full, with place of residence, business, trade, profession or calling], do solemnly declare that the true value of all the personal property assessable against me (or, as the case may be), as trustee, guardian, or executor, etc., is _____; and I make this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath and by virtue of the "Oaths Act."

FORM NO. 13.

Form of declaration of party complaining in person of overcharge on account of taxable income.

I, A. B. [set out name in full, with place of residence, business, trade, profession or calling], do solemnly declare that my gross income, derived from all sources, not exempt by law from taxation, is \$ _____, and that the deductions therefrom allowed by law are \$ _____, and my net taxable income is \$ _____; and I make this solemn declaration

conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath and by virtue of the "Oaths Act."

FORM No. 14.

Form of declaration by party complaining of overcharge in respect of personal property.

I, A. B. [set out name in full, with place of residence, business, trade, profession or calling], do solemnly declare that the true value of my personal property is \$ _____; and I make this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath and by virtue of the "Oaths Act."

FORM No. 15.

Form of declaration by agent of a party complaining of overcharge on personal property.

I, A. B. [set out name in full, with place of residence, business, trade, profession or calling], agent for C. D. [set out name in full, and place of residence and calling of person assessed], do solemnly declare that the true value of all the personal property assessable against the said C. D. (or, as the case may be), as trustee, guardian, or executor, etc., is _____ and that I have the means of knowing, and do know, the extent and value of the said C. D.'s personal property, and I make this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath and by virtue of the "Oaths Act."

A. B.

FORM No. 16.

Form of declaration by agent of party complaining of overcharge in taxable income.

I, A. B. [set out name in full, with place of residence, business, trade, profession or calling], agent for C. D. [set out name in full, with place of residence and calling of person assessed], do solemnly declare that the gross income of the said C. D. derived from all sources not exempt from taxation by law is _____ dollars, and that the deductions allowed by law therefrom are _____ dollars, and the net taxable income is _____ dollars, and that I have the means of knowing, and do know, the income of the said C. D., and I make this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath and by virtue of the "Oaths Act."

FORM No. 17.

No. _____ *Tax Sale Certificate.*

I hereby certify that under the provisions of the above Act I have this day sold to _____ that parcel of land situate being _____ for the sum of _____ dollars, being the amount (or portion of the amount) due to the Government for the following taxes for the year ending _____, together with the expense of sale, viz. :—

Real Property Tax	\$
Wild Land Tax	
Advertising in public papers	
" Gazette	
Interest	
Expenses of sale (including commission and fee)	

\$ _____

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A deed conveying the said land to the purchaser or his assigns, according to the nature of the estate or interest sold, will be executed by me subject to the provisions of the said Act, on his or their demand, at any time after the expiration of two years from the date hereof if the land be not previously redeemed.

Dated

19 .

_____,
Assessor.

VICTORIA, B. C.

Printed by RICHARD WOLFENDEN, Printer to the King's Most Excellent Majesty.

1902.