

At the Executive Council Chamber, Victoria,

PRESENT:

The Honourable

Mr. Maclean
 Mr. Hart
 Mr. Pattullo
 Mr. Sutherland
 Mr. Sloan
 Mr. Mandon
 Mr.
 Mr.

in the Chair.

To His Honour

The Lieutenant-Governor in Council:

The undersigned has the honour to report:-

- (1) THAT the Anglican Synod of B.C. own a part of Section 17, Comox District which for 1920 was erroneously assessed on the basis of 20 acres and a valuation of \$2,000.00, whereas the correct acreage at that time was 15.91, which would reduce the assessment to \$1,591.00. For 1921 the assessment of \$1,500.00 was erroneous based on 11.48 acres, whereas the Synod only owned 7.39 acres, necessitating a reduction of the assessment to \$965.00. The necessary changes on the rolls have been made, but as the taxes were on the higher assessments a refund is made necessary.
- (2) THAT Mr. T. J. Griffen, Talache, Idaho, purchased Lot 6798, S.D. of Y.D., being the "Dominion" Mineral Claim at the Tax Sale of Mineral Claims held at Penticton on November 7th, 1922 for the upset price of \$16.75, and covering which Tax Sale Certificate No. 1374 was issued. Subsequent to the sale it was found that the taxes for which the Claim was exposed and sold, viz., the 1922 tax; had previously or on August 7th, 1922 been paid and brought to revenue by Receipt No. 34286H, which would render the sale invalid. The sale has now been cancelled and the Certificate recalled, necessitating a refund to the purchaser.
- (3) THAT Mr. J. S. Dignam, Toronto, Ontario, purchased the N.W. $\frac{1}{4}$ of Section 6, Tp. 8, Rupert District, at the Tax Sale held at Cumberland on October 1922, for the upset price of \$16.63, and covering which Tax Sale Certificate No. 5458 was issued. It has turned out that the owner of this Quarter Section, viz., Mr. Lewis M. Eye, was a returned soldier, and, therefore, entitled to protection from Tax Sale proceedings. The sale has been cancelled and the Certificate recalled.
- (4) THAT Mr. J. S. Dignam, Toronto, Ont., purchased the S.W. $\frac{1}{4}$ of Section 32, Tp. 33, Rupert District at the Tax Sale held at Cumberland on October 12th, 1922, for the upset price of \$17.40, and covering which Tax Sale Certificate No. 5461 was issued. It has turned out that the owner of this Quarter Section, viz., Mr. S. A. Adams, was a returned soldier, and, therefore, entitled to protection from Tax Sale proceedings. The sale has been cancelled and the Certificate recalled.
- (5) THAT the Consolidated Mining and Smelting Company of Canada, Ltd., Trail, B.C., paid under protest the 25¢ acreage tax for 1922 amounting to \$137.50 on 18 Mineral Claims within the Ainsworth Mining Division, and which sum was brought to revenue by Receipt No. 91242G. For a number of years right up to the year 1922 the Company have filed affidavits of development work performed on these Claims as required by Section 168 of the "Taxation Act", and which exempted them from the payment of the acreage tax. It has now been shown to the satisfaction

(5) Cont:-

of the Department that it was entirely an oversight on the part of the Company in not filing such affidavits for 1922, as sufficient development work had been performed to entitle them to the exemption. The required affidavits have now been filed with the Collector.

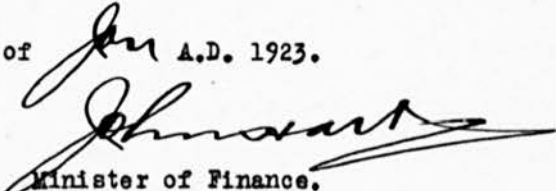
(6) THAT Mrs. Clara Lyell, Half Moon Bay, owns D. Lot 1638, New Westminster District, and paid the 1922 taxes on the whole lot amounting to \$85.10, and which was brought to revenue by Receipt No. 95930 G. A part of this lot has for a number of years been leased to the Gordon Development Company and who paid the taxes on the portion leased, but along in the latter part of 1921 they abandoned their lease, and ripped up and took away most of the improvements made during their occupancy, including the right-of-way, rails, buildings, etc. used for logging purposes. The assessment of \$851.00 for 1922 was placed on the assumption that these improvements were still in existence. This assessment has now been reduced to \$5510.00, but as the tax was paid on the higher valuation a refund becomes necessary.

(7) THAT Mr. Clement Vacher, Kelowna, purchased the "Oregon Fractional" Mineral Claim, covered by Lot 1162, S.D. of Y.D., at the Tax Sale of Mineral Claims held at Penticton on November 7th, 1922, for the upset price of \$4.75, and covering which Tax Sale Certificate No. 1318 was issued. This Claim was previously or on November 7th 1921, exposed for sale but not sold at the Tax Sale held on that date at Rossland. The Claim would, therefore, have become forfeited to the Crown on November 7th, 1922, and was not subject to sale on this latter date. The sale, was, therefore, invalid, and has been cancelled and the Certificate recalled.

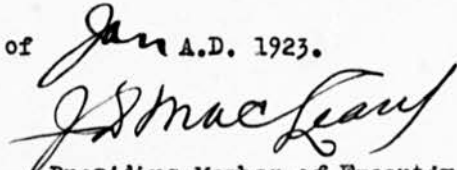
AND TO RECOMMEND under the provisions of Section 2 of the "Revenue Act Amendment Act, 1920":-

- (1) THAT the Anglican Synod of B.C. be refunded the sum of \$9.44, being the difference in taxes between the original and amended assessments.
- (2) THAT Mr. T. J. Griffin be refunded the sum of \$17.03, made up of the purchase price of \$16.75 and interest of 28¢.
- (3) THAT Mr. J. S. Dignam be refunded the sum of \$17.03 made up of the purchase price of \$16.63 and interest of 40¢.
- (4) THAT Mr. J. S. Dignam be refunded the sum of \$17.83 made up of the purchase price of \$17.40 and interest of 43¢.
- (5) THAT the Consolidated Mining and Smelting Company of Canada, Ltd., be refunded the sum of \$137.50.
- (6) THAT Mrs. Clara Lyell be refunded the sum of \$30.00.
- (7) THAT Clement Vacher be refunded the sum of \$4.75.

DATED this 13th day of Jan A.D. 1923.


Minister of Finance.

APPROVED this 13th day of Jan A.D. 1923.


Presiding Member of Executive Council.