

At the Executive Council Chamber, Victoria,

PRESENT:

The Honourable

Mr. Oliver
Mr. Hart
Mr. Sloan
Mr. Pattullo
Mr. Sutherland
Mr. Maclean
Mr. Hanson

in the Chair.

To His Honour

The Lieutenant-Governor in Council:

The undersigned has the honour to report:

(1) THAT the Surveys respecting the "Empire Fraction", "Kingdom Fraction", "Salisbury", "Arsenic", "Jubilee Fraction", "Imperial", "Coronation" Mineral Claims, and respectively covered by Lots 3355 to 3361, Group 1, Kootenay District were cancelled on December 28th 1922. Notwithstanding this and in error the Gold Commissioner at Revelstoke issued leases to E. O. Mansfield under date of January 15th, 1923, and under the provisions of Section 180 of the Taxation Act. These leases have been cancelled and authority is now sought to refund the lease fees.

(2) THAT J. Mallot, Chilliwack, B. C. erroneously included the value of his business premises valued at \$2500 in his return of personal property for 1923, and the figures in this return were accepted as the basis of assessment for the year mentioned and the taxes accordingly paid. The assessment has been amended to the extent of deducting the value of the real estate holdings mentioned.

(3) THAT the basis of assessment on personal property and income as affecting the Royal Crown Soaps, Ltd., Vancouver, B. C., for the years 1921 to 1924 was arrived at from returns filed by the Company, and the taxes were accordingly paid on the assessments thus levied. The subsequent departmental audit revealed errors in the returns which has resulted in the net taxes for the four years being reduced from \$15,526.85 to \$15,026.97. The reduction was mainly accounted for by reason of an error made by the Company and as affecting their 1921 return, in that they failed to show as a deduction from gross income an item of \$13,860.00 representing a loss on the sale of a quantity of tallow.

(4) THAT Pre-emption Record No. 5625 described as the N.E. $\frac{1}{4}$ of Lot 3797, Group 1, Cariboo District was abandoned by the pre-emptor, Mr. G. F. Richmond, on April 26th 1922. The Assessor was not notified by the Lands Department of the Cancellation of this pre-emption until after the 1924 taxes had been paid.

(5) THAT M. J. Parry, Winnipeg Man. remitted a sum of money to be applied to the taxes on Lot 3, Block 44, of D.L. 617, Map 964, Fort Fraser, but in error the Collector applied the remittance to Lot 4, in the same block and map. The refund to be made payable to the Collector who will properly bring to revenue.

(6) THAT Mr. Forbes M. Kerby, Grand Forks, B. C. in the year 1919 and under the provisions of Section 180 of the Taxation Act leased the "Boneta" and "Grey Eagle" Mineral Claims and upon their expiration allowed the leases to lapse. Again on May 2nd 1924 the same lessee applied to the Gold Commissioner at Grand Forks to re-lease these claims, and new leases were accordingly issued. These second leases were issued in error and contrary to the provisions of the Act, and have been cancelled, and author-

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ity is now sought to refund the lease fees.

(7) THAT a clerical error was made in respect to the tax notice to Mr. J. R. Francis, Pouce Coupe, B. C. covering the N.W. $\frac{1}{4}$ of Sec. 7, Tp. 79, Rge. 15, W.6M. in that the tax due for 1923 was shown as \$26.50 instead of \$23.50

(8) THAT Mr. F. J. Hibbard, Crookston, Minn. remitted a sum of money in the form of a draft on the Imperial Bank of Canada, Winnipeg, to cover the taxes due on the S.W. $\frac{1}{4}$ of Sec. 16, Tp. 13, Rge. 5, Coast District. A receipt for the taxes due amounting to \$65.93 was issued and the money accordingly brought to revenue. The draft however, was not accepted by the bank and was returned and marked unpaid. Cancellation of the receipt issued in the matter has been made, and authority is now sought to re-imburse the Collector for the remittance of the amount to the Treasury.

(9) THAT a revision of the 1923 assessments in respect to D.L. 172, New Westminster District was made owing to the re-defining of the boundaries of certain of the lots within this area as a result of the re-survey of the whole lot. The re-definition of the affected parcels resulted in the Judge of the Court of Revision altering certain assessments in cases where the taxes for the year had already been paid. The Taxes on Lot 4, owned by Mr. Geo. T. Hudson were reduced from \$2.00 to \$1.50, and similarly the taxes on lots 1, 2, 21 and 22 owned by Mr. G. A. Hibbard were reduced from \$11.30 to \$7.00 and the taxes on Lot 15 owned by Mrs. H. Ellis were reduced from \$2.80 to \$2.05

AND TO RECOMMEND under the provisions of Section 2, of the Revenue Act, Amendment Act, 1920.

- (1) THAT Mr. E. O. Mansfield be refunded the sum of \$175.00.
- (2) THAT Mr. J. Mallott be refunded the sum of \$25.50
- (3) THAT the Royal Crown Soaps, Ltd. be refunded the sum of \$499.88
- (4) THAT Mr. G. F. Richmond be refunded the sum of \$2.50.
- (5) THAT Mr. M. J. Parry be refunded the sum of \$5.39. The refund to be made payable to the Collector.
- (6) THAT Mr. Forbes M. Kerby be refunded the sum of \$50.00
- (7) THAT Mr. J. R. Francis be refunded the sum of \$3.00
- (8) THAT the Collector at Prince George be refunded the sum of \$65.93
- (9) THAT Mr. Geo. T. Hudson, Mr. G. A. Hibbard and Mrs. H. Ellis be respectively refunded the sums of \$.50; \$4.30 and \$.75

DATED THIS 1st day of *aug* A. D. 1924.

Johnston
Minister of Finance

APPROVED this 1st day of *aug* A. D. 1924.

John Oliver
Presiding Member of the
Executive Council