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The Kootenay Mail.

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REVELSTOKE.

Vol. 2.—No. 47. REVELSTOKE, WEST KOOTENAY, B.C., MARCH 14, 1896. $2.00 a Year.

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Kootenay Lodge No. 15 A.F. & A.M.
The regular meeting are held in the Masonic Temple, Bourne's Hall, on the third Monday in each month at 8 p. m. Visiting brethren cordially welcomed.
H. E. SMYTHE, Secretary.

REVELSTOKE LODGE, I. O. O. F., No. 25.
Regular meetings are held in Oddfellows' Hall every Thursday night at eight o'clock. Visiting brothers cordially welcomed.
C. LINDMARK, N.G. E. O. LEWIS, Sec.

Loyal Orange Lodge No. 1858.
Regular meetings are held in the Odd Fellows' Hall on the second and fourth Wednesday of each month at 7:30 p. m. Visiting brethren are cordially invited.
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THE REVELSTOKE SMELTER.

Instructions Issued to Start Operations If Ores and Fluxes can be Obtained.

Mr. Holdich to be Manager.

The old smelter buildings here have been an eyesore for years and it will be welcome news to every one interested in the welfare of the town and district to know that at last there is a probability of the buildings being utilized for the purposes for which they were built. We have it on the best of authority that, now the long standing dispute as to ownership has been decided, the Revelstoke Smelting Co. have decided to make another start with the Revelstoke Smelter, and Mr. A. H. Holdich, formerly of Revelstoke, now of the Hall mines smelter at Nelson, has received instructions requesting him to make an extensive personal investigation into the condition of the smelting plant, and asking him to take full charge of all the smelting operations, if in his opinion sufficient ores and the necessary fluxes can be obtained. It is understood that, owing to his duties at the Hall mines smelter, Mr. Holdich will be unable to make the required investigation just at present, but there is every reason to believe that before long the much-abused and long-disused smelter at Revelstoke will be in active operation with Mr. Holdich as the manager.

The yacht in course of construction at Henderson's shipyards, Glasgow, which is being built at the order of Sir George Newnes, the millionaire publisher, is intended as a challenger for the America's cup.

R. TAPPING,
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IS PREPARED TO ESTIMATE on buildings. Plans and specifications furnished on application. Dealer in Sash and Doors.
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The British North American Exploration Co. L'd.

(In Liquidation.)

NOTICE IS HEREBY GIVEN that the Creditors of the above named company are required on or before the 30th day of April, 1896, to send their names and addresses and the particulars of their debts or claims, and the names and addresses of their solicitors (if any) to Louis William Dunton, of 5 Fenchurch Avenue, in the City of London, the Liquidator of the said company, and if so required by notice in writing from the said Liquidator, are by their solicitors, or personally, to come in and prove their said debts or claims, at such time and place as shall be specified in such notice, or, in default thereof, they will be excluded from the benefit of any distribution made before such debts are proved. Dated this 22nd day of February, 1896.

LOUIS WM. DUNTON,
47-11 Liquidator.

Certificate of Improvements.

NOTICE.

TRUE FISSURE MINERAL CLAIM. Situated in the Trout Lake Mining Division of West Kootenay District, located north-east from Trout lake and about five miles from the mouth of Jardo creek on the north branch. Take notice that I, Thomas Downs, free miner's certificate No. 58,645, intend, sixty days from the date hereof, to apply to the Gold Commissioner for a certificate of improvements, for the purpose of obtaining a crown grant of the above claim.

And further take notice that adverse claims must be sent to the Gold Commissioner and action commenced before the issuance of such certificate of improvements.

THOMAS DOWNS.

Dated at Trout Lake City this 11th day of March, 1896. 46-9t

NOTICE.

NOTICE IS HEREBY GIVEN that 30 days after date I will apply to the Chief Commissioner Lands and Works for a license to cut and carry away timber from the following described lands situated on Fish Creek, Lardeau County, West Kootenay:

Commencing on the west bank of the creek adjoining McKay's ranch on the north and running thence along the bank of the creek north 2 miles, thence west 1 mile, thence south 2 miles, thence east 1 mile to the place of commencement, containing 960 acres more or less.

KATE SCOTT.

Vancouver, B.C., March 3rd, 1896. 46-11

NOTICE.

NOTICE IS HEREBY GIVEN that 30 days after date I will apply to the Chief Commissioner Lands and Works for license to cut and carry away timber from the following described lands, situated on Fish Creek, Lardeau County, West Kootenay:

Commencing on west bank 1 mile south of Pool Creek, thence north ½ mile, thence west 1 mile, thence south ½ mile, thence east 1 mile, containing 320 acres:

And also commencing 1 mile south of seven-mile post, west bank, thence north ½ mile, thence west 1 mile, thence south ½ mile, thence east 1 mile, containing 320 acres:

And also commencing on east bank 1 mile south of nine-mile post, thence north 1 mile, thence east ½ mile, thence south ½ mile, thence west 1 mile, containing 320 acres.

Containing in all 960 acres.

GEO. D. SCOTT,

Vancouver, March 3, 1896. 46-4t

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They Want the Whole Cheese.

Of all private bills before the legislature the most audacious is that of the Lillooet, Fraser River and Gold Fields, Limited. Franchise hunters—and there are many at Victoria this session—are never over modest in their requests, and this company, with the mouth-filling name, is no exception to the rule. The "nerve" displayed is characteristic of the company's chief promoter. Besides all the powers and privileges of a railway company, telegraph company, and numberless other things, this outfit wants to "hold by location, or otherwise, any number of mineral claims situated on the same vein, lode or reef, not exceeding ten." There is another section which reads as follows: "On making application for leases, the company shall not be limited or confined to any area, and the gold commissioner to whom any such application is made may, with the approval of the Lieutenant-Governor in Council, grant such application, notwithstanding that the lands so applied for may exceed in area the number of acres to which such leases are now limited by law."

All these sections were struck out by the private bills committee but Messrs. Irving and Rodgers are making an effort to have them inserted again. On the second reading of the bill, Hon. Col. Baker remarked that the House might as well abolish the mining laws of the province if these clauses were inserted.

CHINESE IMMIGRATION

Is a Growing Evil—Further Restrictive Measures are Necessary.

The annually increasing tide of Chinese immigration is a matter of very great import to the people of this province, and gives rise to a question which should receive the earnest consideration of our legislators, both federal and provincial. It is a matter of vital interest to the white laboring population who are gradually being displaced by this influx of cheap labor. The higher standard of living which is inherent with the white laborer constitutionally unfits him to compete with the mongolian and for this reason, if for no other, he is entitled to protection against this admittedly undesirable class of immigration.

The labor organizations of Canada have, for years, annually petitioned the government at Ottawa to restrict Chinese immigration and the per capita tax of $50 is a concession to their reasonable demands in this regard. But this tax has proved insufficient to keep Li Hung Chang's cousins out of Canada, though, no doubt, it has been a deterrent to many intending emigrants from the flowery kingdom; and it is now generally conceded that further legislation of a restrictive character is necessary.

The big immigration convention recently held at Winnipeg, went on record on this question as follows: "Whereas the influx of Mongolian labor into British Columbia is rapidly bringing about a condition of affairs calculated to deprive the white workingmen of opportunities of earning their livelihood in that Province, and whereas the Dominion Government has already given proof of its realisation of the detrimental effects of unlimited immigration of Chinese labor by the passing of legislation imposing a $50 per capita tax upon all such immigrants, thus emphasizing to some extent the principle of securing to white people the possibility of living within that province; therefore be it resolved that this convention earnestly impress upon the Dominion Government the necessity of introducing further legislation to remedy this evil."

Hot Springs Not Sold Yet.

The report that the Halcyon Hot Springs on Arrow lake, which are owned by Capt. Sanderson, had been purchased by English capitalists appears to be somewhat premature. Dr. Brett is leaving the Banff springs and has been negotiating for the purchase of the Arrow Lake hot springs but, as yet, no sale has been consummated. It is said that some capitalists who desire to establish a health and pleasure resort are behind Dr. Brett. These springs are already widely known for the curative properties of their waters.

He Took the Pullman for Taxes.

City Treasurer Mudgett levied on a Pullman car at Spokane on Monday for $200 delinquent taxes assessed in 1893. The car was on a west-bound Northern Pacific train and had several passengers in it for Tacoma and Portland. The taxes were assessed to the Pullman company, and not to the Northern Pacific. There is a question as to who really owns the car, which depends to a great extent on the traffic arrangements between the railroad and the Pullman company. Under the federal statute no taxes can be levied against interstate commerce.

Minister of Mines Report.

The Report of the Minister of Mines for 1895 was presented to the Legislature last week. It contains no statistics as to output of silver, lead, copper, iron, etc., because no complete and authentic returns have been sent in, and for the same reason the gold yield of Trail is not given.

The output in the different districts was as follows: Cariboo, $282,400; Cassiar, $22,575; East Kootenay, $17,575; (in this district there is a yield of silver amounting to $255,200); West Kootenay, $10,520; Lillooet, $40,093; Yale, $237,311; total, $636,544. This total is derived from placers except $135,000 from the quartz mines of Fairview and Camp McKinney. The total output of the yellow metal from 1853 to 1895 inclusive is valued at $55,115,965. The value of gold, silver and lead in the ore from Kootenay alone for 1895 is estimated at $2,175,000. On an average 1,050 white men and 679 Japanese and Chinese have been employed in gold mining during the year.

In his report on the Revelstoke Division, Gold Commissioner Graham says that this section has not advanced as much as was expected, owing to the excitement at Trail Creek, which attracted prospectors, but he anticipates a good year in 1896, more especially for the Big Bend country, regarding which capitalists are making enquiries as to the nature of the ground and facilities for working the same. The revenue collected for the year amounted to $3,856.50.

THE NEW MINERAL ACT

Will Have a Tendency to Stop Claim Jumping.

The mining committee of the legislature brought down the result of their labors last week in a bill entitled "An act relating to gold and other minerals excepting coal." The bill, which covers 40 pages and contains 165 sections, makes some important changes. The subject of claim jumping was exhaustively discussed by the committee and the ways and means of preventing this kind of blackmail were thoroughly canvassed. The following, which is sub-section (c) of section 12, is expected to act as a preventative:

(c.) No mineral claim of the full size shall be recorded without the application being accompanied by an affidavit or solemn declaration in the Form S, made by the applicant or some person on his behalf cognizant of the facts: That the legal notices and posts have been put up; that mineral has been found in place on the claim proposed to be recorded; that the ground applied for is unoccupied by any other person as a mineral claim, and is not occupied by any building, or any land falling within the curtilage of any dwelling house, or any orchard, or any land under cultivation, or any Indian reservation. In the said declaration shall be set out the name of the applicant, the number and date of his free miner's certificate, and the name of the place where the said certificate was issued, and the date of the location of the claim. The words written on the No. 1 and No. 2 posts shall be set out in full, and as accurate a description as possible of the position of the claim given, having special reference to any prior locations which it may join.

No fractional mineral claim shall be recorded without the word fraction being added to the name of the claim and the application being accompanied by an affidavit or solemn declaration in the Form T, made by the applicant or some person on his behalf cognizant of the facts: That the legal posts and notices have been put up; that mineral has been found in place on the fractional claim proposed to be recorded; that the ground applied for is unoccupied by any other person as a mineral claim, and is not occupied by any building, or any land falling within the curtilage of any dwelling house, or any orchard, or any land under cultivation, or any Indian reservation. In the said declaration shall be set out the name of the applicant, the number and date of his free miner's certificate, and the name of the place where the said certificate was issued, and the date of the location of the claim. The words written on the No. 1 and No. 2 posts shall be set out in full, and as accurate a description as possible of the position of the claim given. A description of the land bounding the fraction claim on all sides shall state whether it is vacant crown land or land occupied by mineral claim, with the names of the claims. A sketch plan shall be drawn by the applicant on the back of declaration showing as near as may be the position of the adjoining mineral claims and the shape and size expressed in feet of the fraction desired to be recorded.

Technicalities and blackmail are guarded against as follows:

27. In case of any dispute as to the location of a mineral claim the title to the claim shall be recognized according to the priority of such location, subject to any question as to the validity of the record itself, and subject, further, to the free miner having complied with all the terms and conditions of this Act.

28. Upon any dispute as to the title to any mineral claim no irregularity happening previous to the date of the record of the last certificate of work shall affect the title thereto, and it shall be assumed that up to that date the title to such claim was perfect, except upon suit by the attorney-general based upon fraud.

Church Services To-morrow.

The regular services of the English church will be held in the schoolhouse to-morrow at 11 a.m. and 7:30 p.m. by Rev. F. Holland.

Service will be held at the Presbyterian Church to-morrow evening at 7:30 p.m. by Mr. Guthrie Perry. Sunday school at 3.

Services will be held in the Methodist church by Rev. J. A. Wood to-morrow morning and evening at 11 and 7:30. Sunday school at 2:30.

POLITICAL CRISIS AT VICTORIA.

The Government's Rejection of the British Pacific Scheme May Result in Defeat.

There is a political crisis at Victoria and the fate of the Turner government is said to be hanging in the balance because of its refusal to entertain the proposition submitted by the promoters of the British Pacific Railway.

All the correspondence in connection with the scheme was submitted to the legislature last Friday. It is voluminous and includes a copy of the original and amended proposed draft agreement and nine letters between E. V. Bodwell and Hon. J. H. Turner. The parties represented by the British Pacific contract are Sir Thomas Sclby Tancred, Bart., London; C. N. Armstrong and Hon. J. R. Thibadeau, Montreal, and La Fayette Hayt De Friese and Baynes Wright Smurthwaite, London. In brief, the company asks for a guarantee on six millions of bonds or $240,000 per annum, offering a security of $200,000 for the performance of the contract and one-fifth of the land-grant bonds to be held by the government as further security. The company further propose to endeavor to have continental connection and complete the line before July, 1902, to the boundary of this Province. The property of the company to be free of taxation during construction and the lands for 25 years. The government decline on the grounds that the aid asked is out of proportion to the revenues of the country, and that a sufficient guarantee of transcontinental connection and other benefits promised is not given.

The concluding paragraph of Premier Turner's final letter contains the governments ultimatum to the promoters. He says: "My government is fully alive to the importance of the building of this railway through the interior part of this Province as part of a transcontinental system, but my government is not prepared to go so far even for this presumed benefit as to seriously affect the financial position of the Province for a great number of years to come."

The announcement of the government's policy in the matter created a sensation in Victoria which culminated in a mass-meeting at the capital Thursday night when resolutions condemnatory of the government's action and recommending their representatives in the legislature to continue their efforts to secure financial support for the scheme, were passed.

The fight for the railway is led by R. P. Rithet, one of Victoria's representatives in the legislature and a supporter of the government, and he has a following of Island members.

It is surmised that the bolters are likely to combine with the opposition and defeat the government in supply and thus compel an appeal to the country.

Premier Turner's action, in refusing the propositions of the British Pacific promoters, though it has alienated the support of a few followers in the House and the people of Victoria, will be acceptable to the great majority of the taxpayers and should his government be compelled to appeal to the people on this issue it can be morally certain of a favorable verdict.

Trout Lake Locals.

There is plenty of ore on the move between the Silver Cup and the Landing with quite a stack in front of the Queen's Hotel here. This mine is turning out better than the most sanguine expected. Mr. McGilliveray's first shipment of ore from Arrowhead will probably consist of five carloads.

The tunnel on the Great Northern is in 132 feet. They have 18 inches grey copper quartz and 20 inches galena and grey copper. There are 80 tons on the dump at this mine and the quality of the ore is improving with every foot of development.

Thos. Downs has had the True Fissure surveyed by W. Henderson and will apply for a crown grant.

C. Ward and party are still packing grub to the Abbott group.

There has been good pay dirt panned out in the creek during the past two weeks.

The American will commence shipping as soon as the lake opens. They have a quantity of ore sacked ready for rawhiding.

Numerous enquiries are being received from outside and several mining properties are likely to change hands within a few months.

Thos. Taylor, mining recorder, has returned to camp, and Fred Allen continues to make his weekly trips with the mail.

Trout Lake City, March 9th.

The colonial office is calling for further details respecting the alleged assumption by the United States of three million acres of British territory of high commercial and strategic value on the Pacific coast opposite Prince of Wales Island.

ARGUMENTS FOR AND AGAINST

THE GOVERNMENT'S PROPOSED TAX ON MINES AND MINERALS.

Gilbert Malcolm Sproat, in an Open Letter to the Premier, Protests Against Taxing the Gross Output—Premier Turner's Reply.

A perusal of the following open letters will be of interest to everyone concerned in the welfare of the mining industry in this province and in Kootenay especially. Mr. Sproat's long residence and intimate knowledge of the progress of mineral development in Kootenay eminently qualify him to treat of the subject dealt with in his letter, and Premier Turner's reply may be taken as the best possible defence which can be made of the Government's proposal. The following is the letter which, in his capacity as delegate from the Slocan, Mr. Sproat addressed to Hon. J. H. Turner, Premier and Minister of Finance:

SIR,—As a special delegate, on other matters from the Slocan, I am requested to say on behalf of the mining population of that district, that the proposal to tax the gross output of ore, is, in their judgment, open to many objections. The chief objection to the proposal is, that it singles out for special taxation a precarious, and upon the whole, at present, unremunerative industry.

There is, I imagine, a glamour in mining for the precious metals, and around its prizes, from time to time heard of, which prevents a correct appreciation by the public of the real nature of such mining in general. The industry is in fact precarious, and will never cease to be uncertain. It is very largely in the hands of poor men, who subsist for the most part, I may also say, upon credit and hope. These men chiefly pay the large mining revenue which the government now gets, and no such revenue is paid by any other industrial class in the country. The miner is taxed before he begins to prospect, and on almost every business transaction afterwards relating to his claim while he continues to hold it, and he is supposed to pay a fee on its abandonment.

To add to these burdens is a very serious proposal. It is very generally—and with some reason—asked by many in the district, why the mining avocation should be singled out from the other avocations of the people and treated exceptionally? It is a misconception of fact, that mineral claims are a class of property specially valuable and too lightly taxed at present. Mineral land in Kootenay has less real, ascertainable value, than any other kind of land in the Province, and as aforesaid, the industry of working it bears heavy burdens already. This misconception arises no doubt from the effect of the glamour above mentioned, and also perhaps, is not unconnected with ideas inherited from the time, when necessarily the bulk of the colonial revenue had to be obtained from the miner "by hook or by crook." The patient ass still carries a well loaded pannier, though the country long since has been organised, socially and industrially, in the normal fashion, with distributed industries and a large amount of realized non-mineral property.

If you take the aggregate expenditure on the thousands of location records that have come to nothing, and also the expenditure for assessment work on a percentage of those claims, and count—which you may do almost on your fingers—the resultant shipping mines, bearing in mind that shipping mines do not necessarily mean dividend paying mines, some idea may be formed of the vast total expenditure in money alone, without reckoning ought for the labor of prospectors required throughout the district to eliminate and establish the few mines of the latter category which we at present possess. This consideration also must immediately suggest the undesirableness of adding to that enormous and largely unproductive expenditure by unfair taxation, and particularly by taxation that may check the evolution of prospects into mines.

A specific objection to the proposed tax is that it will be an impost upon mining processes—taxing not value but the process to discover value, which process commonly has a negative result. For instance, the prospector who stumbles on a likely piece of mineral ground is confronted with the following fact—in nine cases out of ten that immediately and continuously he must raise and put out mineral bearing substances, subject, if the proposed Bill becomes law, to taxation, and to a practically impossible literary correspondence with the assessor in order to find mineral in place for the purpose of his record, and afterwards to determine whether there is any ore-body worth working. The latter, particularly, is a process so difficult, uncertain and expensive that few prospectors are ever able to carry it out. Their utmost expectation is that by spending on the claim wages earned elsewhere, or borrowing money or getting supplies from friends, they may perhaps in the course of years, open the claim out with such indications that some richer man will "bond" and further test the property. In the meantime the miner's output as it lies on the premises, though mineral bearing, may be commercially valueless, or there may be no roads, railways or concentrators anywhere near the claim. The man's mind is not upon the output but upon the opening up of his prospect for the purpose stated. In the case of the prospector, therefore, the proposed tax will be a tax on mining processes, rather than on values that might be properly the subject of taxation.

So with the mines that are further advanced. Say when the purchaser or bonder of prospects replaces the prospector and undertakes work of a similar nature, but on a larger scale. A purchaser may ship ore if he has the means; the "bonder" usually is not permitted to ship ore except for sampling purposes. The latter, as is well known, and as Mr. Finch authoratively states from his own experience, may spend any amount from $5,000 to $20,000 upon a bonded claim and then abandon it with the total loss of the expenditure. Why should his gallant enterprise—a merely tentative process—be burdened with a grievous impost on an output that is to him unusable, and dead. Again, even when claims attain a higher dignity, it by no means follows that the gross output of mineral-bearing substances is a proper subject for taxation. A large amount of dead work has to be undertaken, both in shipping mines and regular dividend-paying mines. The presence comparatively near the surface, of a considerable proportion of high-grade, clean shipping ore, has caused the Slocan to be called "a poor man's camp," and so in a sense it really is, but probably three-fourths of the ore requires concentration, and the returns from the shipment of clean ore have to provide for this, and, more importantly, for tunnels and other proving and development work which is being carried on may cover the premises with hundreds of tons of commercially useless material, yet classable as mineral-bearing substance within the meaning of the proposed law.

I would respectfully add, in conclusion, that great care is necessary at this time in dealing legislatively with our West Kootenay mines. The low price of lead has caused one mine that I know of, to be shut down within the last fortnight. If the Republicans regain power in the United States at the coming election, and re-impose the high duty on silver-lead ores, the change will diminish the tax-paying of most of the mines in the Slocan and in other parts of West Kootenay. The constitutional bearing of a Provincial tax on ore "shipped foreign," as being to some extent of the nature of an export duty, I shall not here discuss. I have the honor to be, Sir, your obedient servant,

GILBERT MALCOLM SPROAT.

PREMIER TURNER'S REPLY.

He Says the Government Desires to be Just and Reasonable.

SIR,—I have the honor to acknowledge with thanks the receipt of your communication of the 25th ultimo, in which, on behalf of the mining population of the Slocan district, you present their objections to the proposal contained in the amendments to the assessment act now before the House to, as you put it, "tax the gross output" of ore. Owing to your long residence in the Province and your intimate knowledge of the district for which you speak, as well as of the various mining phases which the Province has experienced, your views are worthy of and will receive the careful consideration of the Government. I have read with interest the elaboration of your objections to the bill, and I assume that you share fully the opinions which you say are expressed by the mining population of Slocan district, and on the assumption that your main premises are correct as to the object of the proposed legislation, there is much in what follows in which I could concur, for to whatever extent we might disagree as to the practical effect of the bill in operation, I am quite at one with you in deploring anything that would check or retard it in its development stages, or would place upon it any unnecessary burdens.

You say "the chief objection to the proposal is that it singles out for special legislation, a precarious and, upon the whole, at present an unremunerative industry," and you ask "why the mining avocation should be singled out from the other avocations of the people and treated exceptionally?" That is a presentation of the case the correctness of which I cannot admit. If we proposed to treat mining exceptionally, and that is, as I take it, the gravamen of your objections, there would be force in your remarks, but we do not. On the other hand, it is proposed to place mining on an equality with other avocations, which up to the present it has not been. The Government, in common with all other Governments, imposes a tax on land values, personal property, mortgages, incomes, successions, stocks-in-trade, etc., and the only values which hitherto have enjoyed immunity are those arising out of mining operations. In nearly every country in which mining is carried on, mines are taxed in some way or for the purpose of producing revenue, and mainly on the output.

The fees and licenses to which you refer as imposed on prospectors, and the conditions under which claims are held, are not complained of as onerous or unjustifiable, and the rights, privileges and protections enjoyed in return are a substantial quid pro quo. The large amount of expenditure on the part of the Government necessary to open up mining districts and render accessible mining properties, without which development would be impossible, and which altogether in the past has been, and must in the future continue to be, a very large sum annually, demands as a necessity for its continuance and in justice to all other interests that mining should contribute adequately and equitably to the revenues of the Province. If the industry be a precarious and uncertain one, and is still unremunerative, the argument in favor of its exemption on that account applies with even greater force to the responsibilities of the government in relation to it, and I fear, if carried to a logical conclusion would react unfavorably on those whose interests are involved. The Government has not and cannot, under the promising condition of affairs at the present time, take that view of it. The principle of taxation upon which the Government is proceeding is that a mine represents a value, given to it in a proportional degree by the exertions of the State in behalf of the industry as a whole, and that the mineral in place is part of the royal domain. As such it is legitimately subject to taxation. The value is only to be determined by the output. Therefore, as only producing mines can have value in the proper sense, only producing mines can be taxed, and the prospector and claim owner are exempt, from all burdens and development is not retarded thereby.

"Your statement that "a specific objection to the proposed tax is that it will be an impost upon mining process—taxing not value, but the process for discover value, which process commonly has a negative result," involves a fine distinction, cleverly drawn, to which due regard must be had, but the distinction is one which, without proper limitations, would lead to wholesale evasion. The process of discovering value is never at an end, and a mine may be said to be never fully developed until the last ton of ore is in sight. The line must be drawn upon practical, common sense ground somewhere, and in my opinion when a mine is producing and shipping ore in the regular way, no matter what further processes are in contemplation, it has reached the stage where the assessor may take cognizance of it. The same argument with equal force may be applied to every industry in the country, and as a matter of fact they are all on all fours. We do not wait for a farm, or a merchant's stock, or a manufacturing enterprise to pay a dividend before taxing it. Now, as to the particular clause in the assessment bill under consideration, the objections raised are largely a misapprehension as to what it proposes. The phrase "on the dump" which seems to have been imported into the discussion, does not occur, but, as you will see, the term "on the mining premises" is used, which has another and a widely different meaning.

The value of the "gross output" is only to be determined by what the ore is worth as it lies on the premises, or, in other words, what a smelter company would pay for it, in the same way as a dealer would appraise grain in a farmer's barn or an animal in his field if he wished to buy it and accept delivery on the premises. In effect, it is the net value, because freight and smelter charges must be taken into consideration in fixing the price. It is also further proposed to deduct $3 per ton as an allowance for the cost of raising the ore. The last named provision fairly meets the objection as to low grade ore, and as the tax is a proportional one, all values are treated similarly over and above the cost of raising, which is more or less common to all classes of ore. Smelter returns, of course, will be considered in fixing the assessable value. This method has been decided upon as preferable to an inquisitorial examination of the books of mine owners, to which there would be grave objections on their part. In case of complaint of over-assessment, there is a procedure of recourse, but upon the mine owner will rest the onus of proving his complaint by sworn statement as to his profits. There may be a little difficulty and some friction at first, but in time, with greater experience on the part of assessors, these matters will regulate themselves. Every precaution will be taken in giving instructions to the assessors to see that the law is carried out in accordance with the spirit and intent rather than the letter, and this will invest them with discretionary powers so as, as far as possible, observe and preserve the proper distinction between the process and the value.

You will see, therefore, that the mining industry, in the amendment proposed to the assessment act, is only treated exceptionally in so far as the industry itself is to be deemed exceptional in the conditions of production, and that the fears which prevail as to the effect of such legislation are entirely without foundation. The Government seeks nothing but what was declared by a mass meeting of miners in New Denver the other day as being just and reasonable, viz: an equitable impost on the fair value of output. I have the honor to be, Sir, your obedient servant,

J. H. TURNER,
Minister of Finance.

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MOST PERFECT MADE.
A pure Grape Cream of Tartar Powder. Free from Ammonia, Alum or any other adulterant,
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You can get it done at the "Mail" Office

EQUAL IN STYLE AND AS LOW IN PRICE AS IN ANY OFFICE IN THE PROVINCE.

REVELSTOKE, WEST KOOTENAY, B.C.

GREAT CLEARANCE SALE

Estate of J. D. Sibbald

The stock forming part of this estate consisting of Gent's Furnishings, Canned Goods, Teas, Tinware, and some Rope, etc., is now being sold off

AT GREATLY REDUCED PRICES.

CALL AT ONCE AND SECURE GOOD BARGAINS.

TROUT LAKE CITY.

Trout Lake City is situated in the Lardeau District, and is the centre around which some of the

RICHEST MINES IN THE KOOTENAY

radiate. Large quantities of ore are now being shipped, and quite a rush is expected in the spring.

Buy now while good and centrally located lots are still to be bought at moderate prices.

T. L. HAIG,

Real Estate Agent,

Revelstoke, B. C.

A TRI-WEEKLY SERVICE

To Southern Kootenay Adopted by the C.P.R. and C. & K. Nav. Co.

Commencing to-morrow a tri-weekly service between Revelstoke and all points in southern Kootenay will be inaugurated by the C. P. R. and the C. & K. Nav. Co. The increased freight and passenger traffic have rendered better transportation facilities a necessity and this concession to the growing needs of the territory served by these companies has not been granted any too soon. The completion of the Revelstoke & Arrow Lake branch has rendered this change possible and, no doubt, the business of the main line will be materially increased thereby. The change will also be a great convenience to the travelling public, enabling them to make close connections from the east and to all points west. The new schedule is as follows:

GOING SOUTH.

Leave Revelstoke 4 p.m. Sunday, Tuesday, Thursday; leave Arrowhead 8 p.m. Sunday, Tuesday, Thursday; arrive Nakusp 12 p.m. Sunday, Tuesday, Thursday; arrive Robson noon Monday, Wednesday Friday; arrive Nelson 2:45 p.m. Monday, Wednesday, Friday; arrive Trail 6 p.m. Monday, Wednesday, Friday, and arrive at Rossland the same evening.

GOING NORTH.

Leave Trail 6 a.m. Monday, Wednesday, Friday; leave Robson 7 p.m. Monday, Wednesday, Friday; leave Nakusp 9 a.m. Tuesday, Thursday, Saturday; leave Arrowhead 1:40 p.m. Tuesday Thursday, Saturday; arrive at Revelstoke 3:30 p.m. Tuesday, Thursday, Saturday.

To make through connections passengers from the west will leave Seattle 9 a.m. and New Whatcom, New Westminster and Vancouver at 2 p.m. Saturday, Monday and Wednesday. This service will be maintained throughout the season, and the only change, if any, will be to improve it by making four, instead of three trips a week.

The Remedial Bill.

Not since the Reil affair has there been a question before parliament which has occupied so large a share of public attention as the celebrated Remedial Bill now being discussed at Ottawa. Sir Charles Tupper moved the second reading last week, and the debate promises to last for some time. The attitude assumed by Mr. Laurier, leader of the opposition, was a surprise to both the government and the country, who expected he would move some temporizing amendment, but to the surprise of all, he has, by moving the six months hoist, made the bill itself a straight issue which will decide the fate of the government. Party lines are said to be breaking up over the measure but, as yet, few of the disaffected ones have declared themselves, and the outcome is uncertain. It is conceded by all parties that Laurier's has strengthened his chances in the country by adopting a course of straight opposition to federal interference with Manitoba. The Dominion Government has invited Premier Greenway to a conference, and there is the barest hope that the question may be settled amicably.

Got Three Years.

Thomas Mansfield, better known as "Red Gallagher," who choked jailor Miles one morning last January and escaped, taking Miles's money, valuables, and a suit of clothes, and who was captured a few days afterwards, elected to be tried under the Speedy Trials Act, and the charges against him were heard by County court judge Spinks this afternoon. He pleaded guilty to taking 70-odd dollars of Miles's money, also his watch, revolver and suit of clothes, but denied taking the other $180 Miles claimed he did. He also denied choking Miles into insensibility. He admitted choking him. He raised the point that he did not break jail, that he simply unlocked the door and walked out without using force. But as he pleaded guilty to larceny and assaulting an officer and escaping from jail, the judge sentenced him to three years in the penitentiary. The sentence is not a severe one, but when it is served Thomas Manfield will probably conduct himself as an honest man as long thereafter as he remains in British Columbia.—*Nelson Tribune.*

A Matter of Taste.

A beautiful girl in white flannel bloomers and other fittings came bowling along a Dorsetshire road on a bicyle. Espying an agricultural sort of person sitting by the wayside she pulled up, jumped off, and asked:

"Is this the way to Wareham, d'you know?"

"As to that replied the lethargic tiller of the soil, with a sly glance at the rig-out, "I suppose it's all a matter o' taste, but my missis wears 'er petticats outside 'em."

Governor Greenhalge died at Lowell, Mass., last week. He was a native of England and was serving his third term as republican governor of Massachusetts.

The Supreme court has affirmed the judgment of $40,000 obtained against Russ Sage by W. R. Laidlaw for injuries sustained by the latter in the bomb explosion in Mr. Sage's office several years ago. The court also allowed Laidlaw $3,000 counsel fees and costs.

A contributor writes to the San Francisco "Argonaut," from Lower California, that he has just been down on the gulf coast, where he went in a Chinese junk commanded by a Dutch captain to examine a Mexican mine for an English company, and that on the trip his Chinese cook drank up all the Scotch whisky.

A HANDY PROSPECTOR'S FURNACE.

PORTABLE! PRACTICAL!! ECONOMICAL!!!

The attention of prospectors and miners is called to the merits of a new improved apparatus, for testing and smelting various kinds of ores and minerals, also separating and refining base bullion, etc.

Manufactured by a chemist and metallurgist, who thoroughly understands the wants of the assayer, the prospector, the miner, the chemist for laboratory test, for all furnace work, such as melting, scorifying, coupling, fusing in platinum crucibles, testing of sampling charges, roasting, enameling, etc. (Any kind of fuel.)

This furnace is built in two halves for easy transportation, is complete in itself, made of sheet steel with cast iron slag and metal spouts, wind supply pipe and knock-down bottom.

This Handy Prospect Furnace is of the Cupola type, with extention for smelting ores, capacity 1000 to 5000 pounds per heat, according to the character of ores. No prospecting outfit is complete without it.

Agents Wanted. For Price and Further Information, Address,

National Ore and Reduction Co.

415 Locust Street, St. Louis, Mo

Local and Personal Items.

R. P. Pettipiece, of the Edmonton *News* was in town this week.

R. W. Northey, of the *Prospector*, arrived from Rossland to-day.

The first trap shooting of the season took place Wednesday on the grounds of the gun club.

Dr. Gatewood "Dentist" will be in Revelstoke, at the Victoria Hotel, about March 10th, prepared to do all kinds of dental work.

Messrs. Jones, Spink & Finlow have disposed of their interest in the Kamloops *Sentinel* to Wm. Baillie, of New Westminster.

NOTICE.—Will the person who took a neck-tie, from the C. P. R. bridge house about two weeks ago, belonging to C. F. Lake, please return the same. —FRED FRASER.

The business portion of the community will appreciate the new arrangement regarding the down river traffic, which will afford three mails per week instead of two.

John Sweeney, J. McCleavey and Pete Levesque arrived from the Bend to-day. They have been working on the Consolation, on French creek, for some months and came down to recuperate.

C. E. Shaw has been appointed C. P. R. agent at Kelowna, B. C., and left on Tuesday to assume the duties of the position. Mr. Shaw's many friends here will wish him every success in his new sphere of labor.

D. McGillivray returned from Trout Lake on Wednesday, where he had been looking after the ore shipments from Trout Lake. Mr. McGillivray says there will be a tramway built in the Trout Lake country next year.

The weekly dances which Mr. Gordon has conducted throughout the winter will be brought to a close by a Calico Ball at Bourne's Hall, Tuesday evening next, the 17th. The orchestra will furnish the music.

Mr. and Mrs. D. Alton returned from Ontario last week and will probably make their home here. The boys were all glad to welcome Dan back. He has resumed his old position with the bridge crew.

The departure of C. E. Shaw for the Okanagan, where he will in future reside, necessitated his resignation of the secretaryship of the Board of Trade. The vacancy was filled at a meeting of the Board on Wednesday by the election of Jas. W. Vail.

P. Walker, leaves for the east to-morrow to visit his old home near Milton, Ont. Pete's interests in mining properties give promise of enabling him to live on the sunny side of easy street before very long. Thos. Downs, one of Walker's partners, also intends visiting the east.

Glasgow No Longer a Model.

James Kier Hardie, the socialist labor leader in England, has broken out in a fresh place. He has started a crusade in Glasgow similar to that instituted by Mr. W. T. Stead in London and published in 1885 in the Pall Mall Gazette. Mr. Hardie's revelations have been published in language that is even franker than was that employed by Mr. Stead in his statements respecting offences against young women and children. Well known commercial and religious men of Glasgow and the municipal authorities are pilloried by Mr. Hardie for their offences against chastity, and it is shown that this model city, where it was supposed vice had been stamped, has become a secret pandemonium of immorality.

Mr. Laurance's spectacles and eye glasses are always in stock, every sight for far and near, at the Revelstoke Pharmacy. Eyes examined free by Dr. McLean.

The balance sheet and statements showing the results of the working of the Canadian Pacific Railway for 1895, has been issued and is as follows: The gross earnings for the year were $18,941,066.37; the working expenses were $11,493,618.58, and the net earning were $7,480.9 . 5.

A Chicago court has decided that the payment of an insurance policy cannot be resisted successfully on the plea of misstatements as to general health, and that the policy itself is the final agreement between the company and the insured, and "could not be varied by previous statements of the parties."

A meeting of the graduates of McGill University residing in British Columbia will be held in the Metropolitan Club, Vancouver, on Wednesday, March 25th, 1896, at 2 p.m., for the purpose of organizing on a permanent basis a "McGill Graduates' Society," electing officers and transacting any other business relating thereto.

No. 189.

Certificate of the Registration of a Foreign Company.

"COMPANIES' ACT," PART IV., AND AMENDING ACTS.

"French Creek Mining Company" (Foreign).

Registered the 11th day of February, 1896.

I HEREBY certify that I have this day registered the "French Creek Mining Company" (Foreign), under the "Companies Act," Part IV., Registration of Foreign Companies," and amending Acts, of the said Company is situated at the City of Milwaukee, in the State of Wisconsin, U.S.A.

The objects for which the Company is established are:—To purchase, acquire, operate, exchange, hold, mortgage, sell, lease and convey mines, minerals or lands containing or supposed to contain mines, minerals, deposits or auriferous sands or gravels, and generally to engage in the mining business, and to develop and operate mines of all kinds, and to engage in and carry on the business of purchasing, erecting, constructing, operating and maintaining dams, canals, ditches, water-ways, reservoirs, gates, flumes, race-ways, sluices, tunnels, waterrights, pipes, machinery, buildings and fixtures suitable, necessary or convenient for the utilization of water for the purpose of hydraulic placer mining, or otherwise; to do and perform every act and thing not herein specified, but which may be necessary, proper or expedient for the success or profit of this Company, not inconsistent with law; and in pursuance of its purposes and objects, to purchase, acquire, hold, sell, rent, mortgage, hypothecate or otherwise handle and dispose of, all kinds of real or personal property, and to exercise all powers and franchises incident to the business, purposes and objects herein specified, or any of them.

The capital stock of the said Company is two million dollars, divided into two hundred thousand shares of the par value of ten dollars each.

Given under my hand and seal of office at Victoria, Province of British Columbia, this 11th day of February, 1896.

[L.S.] S. Y. WOOTTON,
Registrar of Joint Stock Companies.

To Whom It May Concern:

GENTLEMEN: The National Ore and Reduction Company is looking up a suitable location, accessible to water and Railroad shipping facilities for the Chemical Reduction and Refining of Arsenic, Copper, Nickel and Cobalt, Silver, Lead and Gold ores, and the manufacture of Aluminum Nickel Alloys, and Chemical Compounds.

We propose to erect a 50 ton daily capacity Metallurgical Works at your town or location, that if we can secure donation to the National Ore and Reduction Company a sufficient site for the Works to stand on, and to raise one-third of the necessary amount of money by subscription to build these Works, including the buildings and machinery, which will cost not more than $50,000, not exceeding $75,000.

The money is not a free donation to us, it is only as a subscription to the Treasury Stock, par value $10.00 per share, said Treasury Stock to be redeemed at maturity, two years from the National Ore and Reduction Co., or the subscriber or holder of said stock, from date of issue, six per cent interest, payable semi-annually, but not to run the purchaser or holder of said stock is made as a subscription to the capital for sale in the Company, but is made for the purpose of having Works located there, which will employ not less than 20 to 25 men directly at the Works per day, and 20 to 50 more indirectly on and around outside the Works.

We, The National Ore and Reduction Company hereby agree to issue from our Treasury Stock the necessary amount, not to exceed one-third Cost of plant, and to deposit the same with six per cent interest per annum, as per above agreement.

NATIONAL ORE & REDUCTION CO.
415 Locust Street, St. Louis, Mo.
Representatives wanted. 1-6-8

Information Wanted.

MAURICE SANDS BELGIS. If the gentleman of this name, who in 1886 was at Lethbridge, North West Territory, Canada, having previously been prospecting in the Rocky Mountains, will communicate with Mr. Clayton, Solicitor, 10 Lancaster Place, Strand, London, he will hear of something to his advantage; or should he be dead any person forwarding evidence of his death will be rewarded.

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Leaves Wigwam for Nakusp and Robson, Mondays and Thursdays at 7 p.m.

Leaves Robson for Nakusp, Wigwam and Canadian Pacific Railway points (east and west) on Tuesdays and Fridays at 6 p.m.

Connection is made at Robson with C. & K. Ry for Nelson and with steamer "Lytton" for Trail Creek and Northport.

For local time card of the Company's steamers on Kootenay Lake apply to the purser on board.

For full information as to tickets, rates, etc., apply to T. Allan, Secretary, Nelson, B.C.

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Apply to nearest steamship or railway agent, to

F. T. BREWSTER, Agent, Revelstoke,

or to ROBERT KERR, Gen. Passenger Agent, Winnipeg.

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H. N. COURSIER.

T. L. HAIG,

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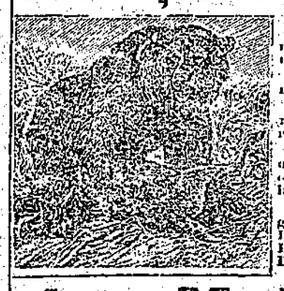

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