

WRIGLEY'S
WRIGLEY'S JUICY FRUIT
 CHEWING GUM
You'll like it!

Grand Opening
 of
RIVERSIDE PARK
 Dancing Pavilion

Under New Management
 Mr. and Mrs. Walter P. Wilson
 take pleasure in cordially inviting the dancing public of the Porcupine Mining Camp to the

Opening Dance
 in the new pavilion

Wed., May 24

Afternoon and Evening
 Pavilion completely remodelled and enlarged
 All Modern Conveniences
 Hardwood Floors
 First-class Restaurant and Refreshment Booths.
 Private Change Lockers for Bathers
 Canoes for Rent.

Club Royal Orchestra engaged for season
 Dancing every evening, except Sundays also
 Wednesday Afternoons

Mr. and Mrs. Wilson promise every courtesy and consideration to the public and respectfully ask your sympathy and co-operation in keeping the operation of the pavilion on a high plane of respectability and lawfulness.

-18-29

Hollinger Wins the Assessment Appeal

Case Between Township of Tisdale and Mining Company Decided in Favour of Latter by the Supreme Court. An Important Decision

A decision of great importance to mining companies and to mining centres was recently handed down by the Supreme Court of Canada. The case which had been carried through several courts was concerned with the right of a municipality to assess certain equipment and plant of mining companies. The case was between the Township of Tisdale and the Hollinger Consolidated Gold Mines. The following summary and review of the matter was published by The Northern Miner last week:

Hollinger Wins Vital Case
 A legal decision of outstanding importance to the mining industry of Ontario was handed down by the Supreme Court of Canada in Ottawa last week. The case, which had grown to the proportions of a "cause celebre" in mining circles, on account of the important assessment principles involved, was between Hollinger Consolidated Gold Mines, Limited, and the Township of Tisdale. The judgement was entirely in favour of the mining company.

The Township of Tisdale assessed Hollinger Consolidated Gold Mines under the following heads:

1. Boiler room and heating plant on Schumacher Change House on Schumacher 2,900
2. Sand conveyor system and equipment, for handling back fill material 147,614
3. Slimes Disposal Plant, to McKay Vet property 34,430
4. Power Line equipment, rails, etc., to McKay Vet property; powder magazine, heating system 17,391

Hollinger appealed the assessment to the Court of Revision, which confirmed for the Township. The company then appealed to the District Court and Judge Caron dismissed the appeal as to all items except the slimes disposal system, on which \$34,030 was allowed.

Both parties then appealed to the Ontario Railway and Municipal Board and Hollinger was partly successful in

this appeal, with the exception of an item of \$1,500 for the boiler and heating system on the Schumacher property. The company also lost on the assessment of the power line, equipment and electric railway to the McKay Vet property, the total of these two items being \$10,113 of an original assessment in this connection of \$17,391.

Both parties then appealed to the Appellate Division of the Supreme Court of Ontario and this court dismissed the township's appeal and allowed the Hollinger appeal.

From this decision the Township of Tisdale went to the Supreme Court of Canada and the hearings took place in February of this year, the judgement being delivered on April 25th, 1933, dismissing the township's appeal in toto.

The appeal of Hollinger from this assessment was principally based on Section 40, sub-section 4, of the Assessment Act of Ontario which exempts from municipal taxation the buildings, plants and machinery in, on or under mineral lands and used mainly for the obtaining of minerals from the ground or storing the same, and concentrators and sampling plant.

The township's contention was that the buildings and chattels in question were not situated on mineral lands and, in any event, were not used mainly for obtaining minerals from the ground, inasmuch as the argument involved conveyor system, tailings disposal and back fill operations.

Effects Other Companies
 The case is important and the findings highly significant for the reason that not only do they benefit the Hollinger in this instance but will affect all other mining companies in the province and those operating in the township of Tisdale in particular, these being Dome, Hollinger and McIntyre. Had the township's contention been made good the financial result would have been notable to the companies concerned now and in the future.

Any question of taxation is of real interest to mining operators and this case brought up points which would have further aggravated a difficult problem. The mines contend, and with reason, that the original intention of the legislature in dealing with the assessment of mineral lands was to relieve from municipal taxation all buildings, plant and machinery situated upon mineral lands, which formed an essential part of the system actually in operation in obtaining the minerals.

In return for this provision the municipality was granted a certain portion of the taxes collected by the Ontario Government from the profits of the mines. In the past, and even quite recently the municipalities in mining areas have argued with the Ontario Government about the division of taxes collected from mining companies but this question was not involved in the case. This was an instance where a municipality desired to assess equipment and plant of a mining operator, on the contention that it was not mainly used in the recovery of minerals.

A study of the items involved indicates that a narrow interpretation of the assessment act would be required to exclude such operations as "backfill" and tailings disposal from essential mining operations. Even a powder house and a change house were included in the items upon which assessment was attempted, although the Mining Act clearly stipulates that these buildings be provided, "the one for safety and the other for the comfort of the employees. It would have been absurd to have one of the governmental regulations calling for such structures and the Assessment Act ruling delimiting them as inessential to mining operations.

That "backfill" is an essential operation in the removal of minerals was proven without difficulty. The judges were told by mining authorities brought before them that the filling up of large empty spaces from which ore had been removed was necessary in order to continue mining. Likewise the necessity of providing tailings disposal space, the equipment necessary for handling waste products of milling, was clearly established.

Avoid Narrow Interpretation
 When the case was in the Divisional Court, the judgment issued by the late Mr. Justice Grant, made reference to the position very cogently, in these words:

"The view which I take of the interpretation which should be placed upon the words 'used mainly for containing minerals from the ground' is that it was thereby intended to relieve from municipal taxation all buildings, plant and machinery, situated upon mineral lands, which form an essential part of the system actively in operation in obtaining the minerals: I do not think that there is here manifested any intention to narrow the construction of the language used, as was contended by counsel for the municipality, so as to cover only that which was used directly and not merely indirectly, in extracting the minerals. No buildings are not used directly for taking out minerals but merely for housing or covering in the shafts and other plant or machinery. Explosives have to be kept somewhere and the Mines Act makes express provision for their safekeeping; they are an absolute essential in getting out ore but, if the narrow interpretation were to obtain, the place where, by the Mines Act, the explosives have to be stored, would not come within the exemption."

Huntingdon Gleaner:—Because his mother glanced over the classified advertisements in an Oklahoma City paper, Audrey A. Black is \$1,500 richer. It happened that on this particular day there was an ad. asking all known heirs of a Springfield, Ill., man who died six years ago to report to the administrator of the estate. The Illinois man was a great-uncle of Black's whose share in the estate was \$1,500 which soon would have reverted to the state had there been no claim made upon it. Black says he is going to read all classified ads. in the paper from now on.

Hydro Statement on Canyon Power Case

100,000 Horse Power to be Available to the North Country from Abitibi Canyon. Beginning of New Era," says Hydro Chairman

Last week Hon. J. R. Cooke, chairman of the Ontario Hydro Electric Power Commission, last week, made an official statement in regard to the taking over of the Abitibi Canyon power development by the Commission, the formalities being concluded the previous Saturday. Hon. Mr. Cooke looked for the power to be available to the North in a few days. The development provided 100,000 horse power. Hon. Mr. Cooke's statement as issued last week reads as follows:—

"The Master of the Supreme Court of Ontario and the commission completed the transaction on Saturday involving the transfer of the properties, assets and the undertakings of the Ontario Power Service Corporation.

"On March 21st, the commission's tender of \$14,000,000 was accepted by the court under the judicial sale proceedings. The sale was completed by the court accepting the bonds of the Ontario Power Service Corporation, Limited, held by the commission in part payment crediting it with \$70 for each \$100 of Ontario Power Service Corporation bond, which bonds had been received in transfer for the commission's 20-year bonds at \$90, plus a payment in cash to the court for the trustee of \$291,550 for the outstanding bondholders of the Ontario Power Service Corporation.

"The commission and the Montreal Trust Company completed the transfer of the remaining assets by the Montreal Trust Company handing to the commission a cheque for \$2,697,392.69, being the cash in its hands of the Ontario Power Service Corporation, on the payment by the commission to the Montreal Trust Company of its disbursements and costs of contractors for work done towards the completion of the plant amounting to \$484,045, leaving a balance of \$2,212,792.90, which is available to the commission for the completion of the plant.

"Certain contractors have been proceeding with the work under the receiver, the Montreal Trust Company, and it is expected that the plant of the Abitibi will be delivering power within a week or ten days to the lines of the commission for distribution in Northern Ontario and to the Sudbury district. This will be the beginning of a new era in the development of the immense natural resources in timber and minerals in this vast area of Northern Ontario, making available low cost power under public ownership principles.

"The commission will proceed with the completion of the work to an extent necessary to make available immediately the 100,000 horsepower, and additional capacity as conditions require, or in the interests of northern development. The total capacity of the Canyon development when fully completed will be 275,000 horse-power."

Daughter of Mines Minister Listens in on Prospecting

(From The Mail and Empire)

Things went all of a dither in the Mines Department at Queen Park yesterday when word flashed over from the Economics Building on Bloor Street that Miss Helen McCrea, popular young daughter of Hon. Charles McCrea, was turning prospector.

"Chip of the old block," said one veteran official to his assistant.

"Like father, like daughter," said the assistant to a chief clerk.

"Charlie WILL keep talking gold," ventured the chief clerk to a secretarial stenographer.

"Wonder if she C'rtkkn"

"Wonder if she'll come in here some day as Minister?" mused the stenographer to the office boy.

"Might if Mister McCrea ever gets Pri-meer," said the office boy to the messenger.

"Well, well," commented the messenger. "That's real hot news. Wait'll I see a reporter."

It was real hot news, and although Miss McCrea last night took a bit of edge off it, it remains the chief feature, nevertheless, of the formal opening yesterday in the Economics Building of the new prospecting classes under the direction of Dr. E. M. Burwash. They say that even Jack Hammell, one of the brawny-fisted Canadians who helped to crack open the North country and who lectured yesterday's class, the largest in history, snorted his astonishment as Miss McCrea began her week's course with 335 others.

"No," said the Honorable Charles popular daughter, when The Mail and Empire asked her about her reported venture, "I am not going prospecting. But I am greatly interested in this work."

"Then you have enrolled with the class?" she was asked.

"It's only for a week," Miss McCrea replied.

"Do any of your friends propose taking up the study of it?"

"I cannot say. There were three other girls there."

Down all avenues of learning and from all walks of life they came yesterday to Dr. Burwash's course. Mines Department officials are very optimistic about it. They see in it emphatic indication that the North is due this Summer, as never before, for the biggest claim-staking rush that has been witnessed in a decade. And although Miss Helen McCrea says definitely that she isn't going prospecting, there are any number of Mines personnel—from veteran officials down to messengers—who wonder what "the chip of the old block" is going to do with the information she picks up in her seven days' tuition.

NORTH AMERICAN LIFE
 ASSETS \$47,298,633 SURPLUS \$6,035,328
 ESTABLISHED 1861
 F. N. WHALEY
 District Representative
 Phone 435-J Timmins

WELL-KNOWN TORONTO FIRM OF BROKERS IN BANKRUPTCY

Frederick G. Oke, trading as F. G. Oke and Company, Toronto, was adjudged bankrupt last week at Toronto by a receiving order issued by Mr. Justice Armour in Bankruptcy Court at Osgoode Hall. F. O. Tidy was appointed custodian.

Mr. Justice Armour's action followed a petition presented by Patrick Roach of Orillia, who claimed \$639.60 in respect of a purchase of 200 shares of Wright-Hargreaves stock through F. G. Oke and Company. J. S. Beattie acted for the petitioning creditor.

F. G. Oke, during the boom period of 1926-1929, was one of the leading mining brokers of Canada and was reputed to have amassed a considerable fortune. His firm had a system of branch offices connected by private wires tapping many Canadian cities and towns. Mr. Oke took a great interest in sports, owning at one time several professional hockey teams and sponsoring in a general financial way athletics of various kinds.

More Telephone Lines to Safeguard Forests

In these days when there is threat of the roads of the North being allowed to go to rack and ruin for want of maintenance, and while forest protection services are being reduced in the wave of so-called economy, it is pleasing to learn that something is being done to help conserve some of the resources of the North, even if it is in the Sault Ste. Marie area.

In the general howling about there being no money for roads or this, or that, and barely enough for antique furniture and globes for the members of the legislature, it is gratifying to hear of anything being undertaken for conservation.

In an endeavor to further safeguard Algoma's forests from fire outbreaks and to ensure speedy knowledge of bush conflagrations the Ontario Forestry Branch has completed the cutting out of more than 71 miles of telephone right-of-way and has strung more than 100 miles of telephone line throughout the district, the lines extending from the Sault to Ranger Lake and from that point to Camp 18 in the Mississauga reserve and on to Blind River, and connecting all ranger headquarters and towers together in a most efficient telephone system that will ensure the speedy broadcasting of news of bush fires and resultant quick action of the rangers in extinguishing them. In this work, carried out this winter, relief workers were employed. They received food, clothing and fuel for their services.

From Sault Ste. Marie to Rangers

HILL-CLARK-FRANCIS LTD.
 PHONE 126

BUILDERS' SUPPLIES

Sanding Floors A Specialty

Lake runs what is termed by the forest rangers a trunk telephone system. The lines go from this city to Glendale, on to Ranger Lake, then across to Camp 18 on the Mississauga River, down the Mississauga Road to Iron Bridge and continue on, via the Bell Telephone system, to ranger headquarters at Blind River. This line connects up the chief fire rangers' headquarters at Ranger Lake, the deputy headquarters at Camp 18 and Camp Four in the Mississauga Reserve, and the chief rangers headquarters at Blind River.

Sudbury Star:—The Woodstock Sentinel-Review figures out that the motorists of Ontario last year paid enough into the government coffers to finance the roads, pay for the Northern Development work and leave several millions over for other work. Yet it says a highway in that vicinity is now in a terrible condition. Sure, but consider that Ontario has to have more cabinet ministers than are needed to run the whole United States.

Try The Advance Want Advertisements

How long since you said
"I feel like a 2-year-old!"



FEELING young is largely a matter of what you eat. And you'll feel young when you get a regular supply of the things that youth is made of... the vital elements that Nature packs in Shredded Wheat—carbohydrates, proteins, minerals, vitamins and bran. All the life-giving elements of 100% whole wheat—nothing added, nothing taken away. Try Shredded Wheat—The VITALLY DIFFERENT food—for ten mornings, with milk or cream, with fresh or preserved fruit. You'll soon be saying, "I feel like a two-year-old!"

SHREDDED WHEAT
 MADE IN CANADA • BY CANADIANS • OF CANADIAN WHEAT

A Million Deposit Accounts Denote Confidence



At its offices throughout Canada the Bank of Montreal has over one million deposit accounts.

The depositors, Canadian individuals and Canadian business firms, represent every class of the community in city and country alike—from persons of large means to children starting their life's savings, from industrial corporations of international scope to farmers and small tradesmen.

Good faith, good will and good banking practice on the part of those directing the Bank grow naturally out of the sense of responsibility imposed by this expression of nation-wide confidence.

HEAD OFFICE MONTREAL

BANK OF MONTREAL

Established 1817

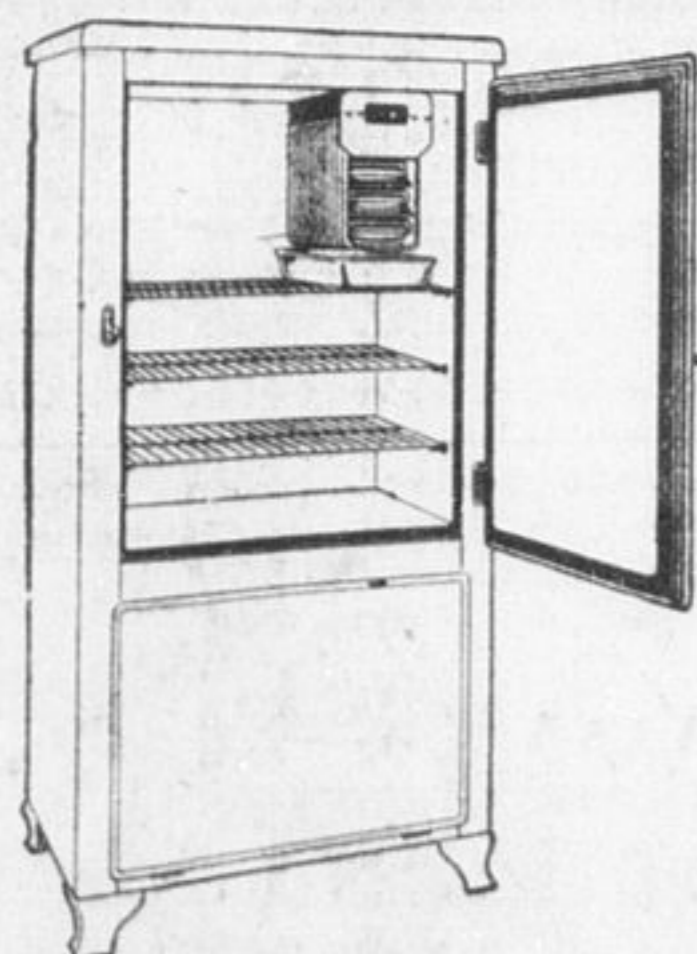
"A BANK WHERE SMALL ACCOUNTS ARE WELCOME"

Timmins Branch: D. R. B. WHITE, Manager

Offer Closes SATURDAY MAY 20th

On this greatest of all Electric Refrigerator Values
 The Kelvinator-equipped

POLAR KING



PAY ONLY \$9.00 DOWN

Balance arranged or ONLY \$149 CASH

You have only another week left in which to take advantage of this great opportunity. Come in and choose your Polar King before it is too late. Simply make the small down payment; the balance is spread over two years. Polar King at this remarkable price has 4½ cubic foot food capacity; all porcelain enamel interior; white lacquer exterior. Polar King with 6½ cubic foot capacity is priced at \$199. Other Kelvinator and General Electric models at various attractive prices, all on convenient terms.

Canada Northern Power Corporation Limited
 Controlling and Operating
 NORTHERN ONTARIO POWER COMPANY, LIMITED
 NORTHERN QUEBEC POWER COMPANY, LIMITED