

AN IMPORTANT DECISION.

TAXING A BEQUEST TO THE LITTLE SISTERS OF THE POOR.

In Banco in the Supreme Court, Auckland, an important case came before his Honour Mr. Justice Conolly on Thursday. It appears that by the will of the late John Patrick Quinn a bequest was made to the Little Sisters of the Poor, Auckland. The Commissioner of Taxes charged duty on the bequest, the amount at stake being £10 7s 2d. From the decision of the Commissioner of Taxes an appeal was made to the Supreme Court. Mr. Mahony appeared for the appellant, and Mr. T. Cooper for the Commissioner of Taxes. Mr. Cooper stated that John Patrick Quinn, who died on August 8 last, made a will on August 5 bequeathing a sum of money on which the duty was £10 7s 2d, in trust for the religious Order of the Little Sisters of the Poor at Auckland. The executor objected to pay duty, on the ground that the bequest was exempt under 'The Charitable Gifts Exemption from Duty Act, 1883.' The Commissioner decided that it was a bequest to a sect or class, and was not a charitable bequest. The questions for the court were:—(1) Is the estate exempt, and (2) what refund of duty is the executor entitled to. Mr. Justice Conolly, after hearing argument of counsel, said, when he read the affidavits filed, it struck him that if ever there was a benevolent asylum, the Home of the Little Sisters of the Poor was one. In the will it was called the 'Religious Order of the Little Sisters of the Poor,' and he took it that that was its name. It was a well-known institution. It might have been incorrectly described, but if it were incorrectly described, so long as there could be no possible doubt as to the meaning of the words in the testator's mind, he (his Honour) thought there was really no case at all. The answer to the first question put before the court would be 'Yes,' and the amount of duty to refund would be the amount paid—namely, £10 7s 2d. The appeal was allowed, with costs.

MR. C. R. CHAPMAN IN LEITH WARD.

HIS VIEWS ON LOCAL REQUIREMENTS

MR. C. R. CHAPMAN addressed a well-attended meeting of electors at All Saints' Schoolroom on last Monday evening, Councillor Christopher being in the chair.

After following much on the lines of his previous speeches, Mr. Chapman referred as follows to our local wants:—In the event of my being elected one of your members, I intend to make it my first business to have the financial wants of this district properly attended to. We have a railway passenger station which is positively a disgrace to us. It was certainly painted and done up about three years ago, just on the eve of the last General Election, so as to hide the rotten timber and the ugliness of the structure. This was, however, intended as a sop to obtain the support of the electors for the three Government candidates. About 15 or 16 years ago the foundations were laid in concrete for a new station, which, if it had been erected, would have been a credit to us. Sir R. Stout was then Premier. Unfortunately for us and for himself, it did not get beyond the foundations. Sir R. Stout, no doubt, had good intentions in commencing this work, but, strange to say, influences were brought to bear upon him which put a stop to it, and I presume the money which was intended for it was spent elsewhere. However, the people here did not approve of the work being stopped, because at the next General Election they defeated him. That is now 12 years ago, and the foundations still remain as they were. Since that time the country has either borrowed, or, at least, got further into debt, to the extent of £11,000,000, but not one farthing has been

expended upon this station. You cannot throw the entire blame upon the various Governments for this, but upon our own members for the City and Suburbs. I say, and I maintain, that not one of them, either past or present, is free from blame in the matter. After all, it is only a matter of about £15,000, and that would not be much out of £11,000,000 borrowed. Then there is the Otago Central railway. This undertaking was commenced 20 years ago or more, and since that I am not far wrong in saying that money has been voted and appropriated by the successive Governments, which, if it had been properly expended, would have been sufficient to complete the line to Wanaka. But what is the position now? The line is about half finished, and the money which was voted has gone to construct public works in more favoured districts in other parts of the Colony. Again, I say, we have to blame only our own representatives for this. Some people may object to the construction of this line on account of the nature of the country through which it has to pass—that is, a wilderness, and so on. As we know, there is sufficient traffic to enable it to pay expenses, and contribute a fair sum towards interest. I doubt very much whether the country inland is half as bad as some people represent it to be. In any event, there is a large amount of gold obtained from the bed of the Clutha and from the river flats by means of dredging, an industry which is likely to last for many years to come, and which alone would cause a large amount of passenger traffic on the line, besides carriage of mining machinery, goods, etc. The Maniototo, Ida Valley, and the Manuherikia flats may be dry and sandy, still it does not necessarily follow that they are incapable of cultivation. When the railway was made through the Canterbury Plains, about 25 years ago, portions of these plains were looked upon as so dry that they would be of little value. For example, the Government have recently given £7 10s per acre for Waikakahi, which was then considered to be so very dry and worthless that it was purchased for very little money; but, of course, the railway has made it what it is now. Then we have several other small matters which we require done here. For the last 16 years we have had very little public money spent in our midst. We certainly have got a few thousands for the extension of the hospital; but, in order to obtain this, the residents have had to put their hands in their pockets and subscribe pound for pound. We have also had to do the same in the case of the technical schools, which are certainly a credit to the place, and should be better supported by local members. The railway line requires to be improved between Port Chalmers and Mosgiel, and I should say it would be of great advantage to us if it was widened and a double set of rails put down. However, I have no doubt this will come in time. The second class railway carriages might also be cushioned and made more comfortable at no great expense. These are a few of the matters which I would make it my duty to attend to. As I said before, you cannot blame the Government if you do not get your fair share of the public moneys which are going, as your own members were elected for the purpose of looking after your interests. The members of any Government are only ordinary mortals, and they are certain to have other constituencies pressing them for public money, and those members who neglect the interests of their constituents obtain a minimum share of the spoils.

No questions having been asked, upon the motion of Mr. C. Wilkins, seconded by Mr. Robertson, the candidate was accorded a hearty vote of confidence as a fit and proper person to represent the City of Dunedin in the next Parliament, although the candidate only asked for a vote of thanks.—[ADVT.]

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