

a manufactory or a store; and I am unable to consider that this dwelling-house has been proved to be either.

I cannot think that in ordinary conversation it would ever be described as either a factory or a store; and these words are to be given their ordinary meaning. . . . At the most, it would, I think, be said that the defendant used his house as a ladies' tailor shop; and the by-law prohibits only "butcher shops" . . .

I would dismiss the appeal.

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JANUARY 15TH, 1913.

\*RE TOWNSHIP OF TURNBERRY AND NORTH HURON  
TELEPHONE CO.

*Assessment and Taxes—Telephone Company—"All Branch and Party Lines"—Assessment Act, sec. 14, sub-sec. 3—Questions of Fact—Meaning of Terms not in Common Use—Absence of Evidence—Stated Case.*

Case submitted by the Lieutenant-Governor in Council, under sec. 14 of the Assessment Act, for the opinion of the Court.

The case was heard by GARROW, MACLAREN, MEREDITH, and MAGEE, JJ.A., and MIDDLETON, J.

W. Proudfoot, K.C., for the telephone company.

No one appeared for the Crown or for the township corporation.

The judgment of the Court was delivered by MEREDITH, J. A.:—The right answer to all the questions submitted depends altogether upon the meaning of the words "all branch and party lines," contained in sub-sec. 3 of sec. 14 of the Assessment Act; and what that meaning is, is a question of fact, which ought to be determined, as all questions of fact should be, upon evidence; and, as no evidence of any kind has been submitted to this Court upon the subject, we are, in my judgment, not qualified or able to give anything like a judicial answer to the questions submitted.

The Assessment Act gives no interpretation of the words, nor any substantial clue to the meaning with which they were

\*To be reported in the Ontario Law Reports.