

the company in the township and in use on the 31st day of December next preceding the assessment, at the rate of \$135 per mile, and, in case any line of poles or other structures carries more than one ground circuit or metallic circuit, at the rate of \$750 per mile for each additional ground circuit or metallic circuit, as the case may be, placed or strung on the 31st day of December next preceding the assessment."

Sub-section 3: "In the computation of the length of said telephone wires and additional wires for assessment in a township as aforesaid, the wires placed or strung within the area of any police village, and the wires of all branch and party lines, which do not exceed twenty-five miles in length, shall not be included."

Richard Vanstone, for the appellants.

Dudley Holmes, for the township corporation.

DOYLE, Co.C.J.:—If the contention of the appellants prevailed, they would escape taxation entirely.

Now, the general rule is that all property in the province is liable to taxation: Weir on Assessment, p. 27. It is argued by counsel for the appellants that, if it were intended by law that rural telephone companies should be treated differently from other telephone companies in the matter of assessment, it is for the legislature to say so, and that it has not said so.

I do not find any special legislation about rural telephone companies, but I think the Assessment Act is broad enough to include the property of rural as well as other telephone companies, and that it does so include them.

The appellant companies were created by charters of their own, and are independent companies. They do not form any part of the Bell system; they simply purchase certain privileges from that company, namely, the right to send messages over that company's lines at certain points.

I think the lines in question here come under sub-sec. 2 of sec. 14, which says, "Every telephone company shall be assessed," etc. There is no "branch" line in question here. The lines are trunk lines, having no branches, as far as the evidence disclosed. And as to "party" lines, the only lines that can be so called are the short lines which lead from the trunk line to the houses, or from an office of the company directly to a house; such lines are not to be computed unless the total length of all such branch and party lines together exceeds twenty-five miles in a township.

I am of opinion that the appellants have been properly assessed, and I dismiss the appeals with costs.