

factory and which is their chief place of business and where they are assessed on such factory and mill, and also on business.

The company claim that there was no jurisdiction to make such assessments on the ground that timber licenses and timber are not assessable, and that camps are not land, their servants and employees being on Crown lands by license to cut and carry away timber, and because by reason merely of maintaining such camps, they are not assessable for business tax in respect thereof, and because such dams and slides are mere temporary arrangements for conveying timber down the rivers and are on Crown lands.

*Held*, by a majority of the Court that:

1. The holders of timber licenses are not liable to be assessed thereon, such licenses not coming within the meaning of real property as used in the 5th section of the Assessment Act, and also because there is nothing to remove the land from the category of property of the Crown exempt from taxation.

2. Lumber camps are not assessable for they are mere temporary constructions and are removed from time to time from one part of the limits to another, so that it is quite possible they may be in one municipality one day and in another the next. There seems to be no ground on which they could be treated as liable to taxation.

3. The owners of lumber camps are not assessable for a business tax under the conditions mentioned with respect to the camps only. A reference to the provisions of sec. 10, under which a business tax imposed shews that they have no application under the circumstances, stated in the case. Moreover, the holders of the licenses are not using land which is subject to taxation for the purposes of any such business, while it seems from sec. 10 that the land occupied or used must be land subject to taxation.

4. Slides and dams are not assessable under the conditions mentioned. They are temporary structures erected upon Crown property: they may or may not be situate on the limits covered by the licenses and they are used by all persons for the floating down of their logs and timber, and when no longer required are abandoned. There does not appear to be any ground for assessing them under the Act.

*E. D. Armour, K.C., and Mickle, for company. G. G. Mills, for township.*