

does not enable the Court of Revision to make valid an assessment which the statute does not authorize.

Sec. 15 of the act provides that "where any business is carried on by a person in a municipality in which he does not reside, or in two or more municipalities, the personal property belonging to such person shall be assessed in the municipality in which such personal property is situated." W., residing and doing business in Brantford, had certain merchandise in London stored in a public warehouse used by other persons as well as W. He kept no clerk or agent in charge of such merchandise, but when sales were made a delivery order was given upon which the warehouse keeper acted. Once a week a commercial traveller for W. residing in London, attended there to take orders for goods, including the kind so stored, but the sales of stock in the warehouse were not confined to transactions entered into at London.

Held, affirming the decision of the Court of Appeal, that W. did not carry on business in London within the meaning of the said section, and his merchandise in the warehouse was not liable to be assessed at London.

Appeal dismissed with costs.

Meredith, Q. C., for the appellants.

Gibbons, Q. C., for the respondents.

24 June, 1893.

INTERNATIONAL COAL CO. v. COUNTY OF CAPE BRETON.
Nova Scotia.]

*Assessment and taxes—Tax on Railway—Nova Scotia Railway Act
—Exemption—Mining Company—Construction of Railway by—
R. S. N. S. 5 Ser. ch. 53.*

By R. S. N. S. 5 ser. c. 53, sec. 9, sec. 30, the road-bed, etc., of all railway companies in the Province is exempt from local taxation. By sec. 1 the first part of the act from secs. 1 to 33 inclusive applies to every railway constructed and in operation or thereafter to be constructed under the authority of any act of the legislature, and by sec. 4, part 2 applies to all railways constructed or to be constructed under authority of any special act, and to all companies incorporated for their construction and working. By sec. 5, subsec. 15, the expression "the company" in the act means the company or party authorized by the special act to construct the railway.