

SECOND DIVISIONAL COURT.

NOVEMBER 17TH, 1916.

*RE CANADA COMPANY AND TOWNSHIP OF
COLCHESTER NORTH.

Assessment and Taxes—Assessment Amendment Act, 1916, sec. 6 (3), (6)—“Special Case”—County Court Judge—Appeal to Divisional Court—Advertisement Offering Mineral Rights in Lands for Sale at Price Certain—Absence of Sales—Admissibility as Evidence of Actual Value—Reduction of Assessments—Petroleum Mineral Rights—Academic Question—Costs of Appeal.

Appeals by the Canada Company from the judgment of the Judge of the County Court of the County of Essex dismissing the company's appeals from the decisions of the Courts of Revision of the Townships of Colchester North, Sandwich South, Maidstone, and Tilbury North, affirming the assessments of the appellant company in respect of mineral rights in lands in the four townships.

The appeals were heard by MEREDITH, C.J.C.P., RIDDELL, MIDDLETON, and MASTEN, JJ.

J. M. Pike, K.C., for the appellants.

J. H. Rodd, for the township corporations.

RIDDELL, J., in a written judgment, said that the Canada Company, in making grants of land, reserved to themselves “all mines and quarries of metals and minerals and all springs of oil in or under the said lands, whether already discovered or not.” In Colchester North, the assessment was \$10,822 in respect of mineral rights in 5,411 acres; and in the other townships the mineral rights were assessed at varying rates, higher and lower. The assessments were confirmed (one with a variation in amount) by the Courts of Revision, and the company appealed to the County Court Judge. Upon the hearing, the Judge ruled against certain evidence and certain objections.

The Judge had signed what purported to be a “special case” for this Court under the Assessment Amendment Act, 1916, 6 Geo. V, ch. 41, sec. 6. According to that Act, on the request of either party to an appeal before him, the Judge is to make a note of any question of law or construction of a statute, and he “may

*This case and all others so marked to be reported in the Ontario Law Reports.