

N.B.]

[March 13.

CARLETON WOOLEN MILLS v. TOWN OF WOODSTOCK.

Municipal corporation—Exemption from taxes—Resolution of council—Discrimination—Establishment of industry.

By s. 1 of 36 Viet. c. 81, the New Brunswick Legislature authorized the Town Council of Woodstock from time to time to "give encouragement to manufacturing enterprises within the said town by exempting the property thereof from taxation for a period of not more than ten years by a resolution declaring such exemption." In 1892 the council passed the following resolution: "That any company establishing a woollen mill in the Town of Woodstock be exempted from taxation for a period of ten years."

Held, per DAVIES, IDINGTON and MACLENNAN, JJ., that this resolution provided for discrimination in favour of companies and against individuals who might establish a woollen mill or mills in the town, and was therefore void. *City of Hamilton v. Hamilton Brewing Association*, 38 S.C.R. 239, followed.

Held, per DAVIES, J. The resolution exempting any company and not any property of a company was too indefinite and uncertain to found an exemption upon.

In 1893 a woollen mill was established in Woodstock by the Woodstock Woollen Mills Co., and operated for some years without taxation. In 1899 the mill was sold under execution and two months later The Carleton Woollen Mills Co. (appellants) were incorporated and acquired the said mill from the purchaser as the sheriff's sale and have operated it since.

Held, per FITZPATRICK, C.J., and DUFF, J., that the appellants could not by so acquiring the mill which had been exempted be said to have "established a woollen mill," without shewing that when it was acquired it had ceased to exist as such, which they had not done. Appeal dismissed with costs.

Carvell, for appellants. *Vince and Hartley*, for respondents.

Ont.]

[March 19.

JAMES BAY RY. CO. v. ARMSTRONG.

Appeal—Railway Act—Expropriation—Appeal from award—Choice of forum.

By s. 168 of 3 Edw. VII. c. 58, amending the Railway Act, 1903 (s. 209 present Act) if an award by arbitrators on expro-