

The Ontario Weekly Notes

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COURT OF APPEAL.

JANUARY 17TH, 1910.

RE BRUCE MINES LIMITED AND TOWN OF BRUCE
MINES.

*Assessment and Taxes — Assessable Property — Buildings on
Mineral Lands—Assessment Act, sec. 36—Appeal from Deci-
sion of Ontario Railway and Municipal Board—Question of
Law.*

Appeal by the Bruce Mines Limited, a mining company carry-
ing on business at the town of Bruce Mines, against an order of
the Ontario Railway and Municipal Board, made on an appeal to
the Board from the local Court of Revision, in an assessment
matter.

The original assessment of \$37,650 was reduced by the Board
to \$35,000, and the appellants contended that this sum should be
still further reduced, because certain buildings upon the lands
(the lands being what are called in the Assessment Act "mineral
lands"), used for mining purposes, should not have been assessed.
The Board held that these buildings were properly assessed.

The motion was heard by MOSS, C.J.O., OSLER, GARROW, MAC-
LAREN, and MEREDITH, J.J.A.

J. A. McPhail, for the appellants.

G. H. Watson, K.C., and N. H. Peterson, for the town corpora-
tion.

GARROW, J.A.:—The question presented is one of law, depend-
ing upon the proper construction of the Assessment Act, 4 Edw.
VII. ch. 23, and therefore a proper subject of appeal to this Court
under sec. 51 of the Ontario Railway and Municipal Board Act,
1906.