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**CROWN ZELLERBACH CANADA LIMITED
and
CROWN ZELLERBACH BUILDING MATERIALS LIMITED**

v.

ASSESSMENT DISTRICTS OF COMOX, COWICHAN & NANAIMO

Supreme Court of Canada

Before: MR. JUSTICE FAUTEUX, MR. JUSTICE MARTLAND, MR. JUSTICE JUDSON, MR. JUSTICE RITCHIE, and MR. JUSTICE SPENCE

June 25, October 21, 1963

Arthur J.F. Johnson and D.S.D. Hossie for the appellant companies
W.R. McIntyre and J.D. Edgar for the Provincial Assessors of the respondent jurisdictions

Reasons for Judgment (by Court Order)

May 6, 1964

The appeals, pursuant to leave granted by this Court on the 25th day of June, 1963, of the above named appellants from parts of the two judgments of the Court of appeal for the Province of British Columbia pronounced in the above causes on the 29th day of April, 1963, allowing in part and dismissing in part an appeal from the judgment of the Honourable Mr. Justice Ruttan pronounced on the 14th day of December, 1962, having come on to be heard before this Court on this day in the presence of counsel as well for the appellants as for the respondents, whereupon, and upon hearing what was alleged by counsel for the appellants and without calling upon counsel for the respondents, this Court did order and adjudge with respect to the first question set out in the order granting leave to appeal - namely, "Firstly, as to the 1961 supplementary assessments, was the Board correct in finding valid the supplementary assessments on timberlands or the appellants made by the Assessors in 1961 under section 76 of the *Taxation Act*, being chapter 376 of the *Revised Statues of British Columbia, 1960?*" - that the judgment of the Court of Appeal of the Province of British Columbia should be and the same is affirmed.

And this Court did further order and adjudge with respect to the second question set out in the said order - namely, "Secondly, as to the 1962 assessment, was the Board correct in finding that the former policy of the Assessors in allowing a discount in determining assessed value of timberlands, known as the 'Wholesale Concept,' resulted in assessment on the basis of value to the particular owner, but in reverse?" - that the said question could not be considered a question of law which arose in connection with the appeal within the meaning of section 51 (1) of the *Assessment Equalization Act*.

And this Court did further order and adjudge that the said appeals should be and the same were dismissed, with costs to be paid by the appellants to the respondents.