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PACIFIC LOGGING COMPANY LIMITED

v.

**THE ASSESSOR FOR THE PROVINCE
OF BRITISH COLUMBIA**

SUPREME COURT OF CANADA

May 4, 1977

CORAM: MARTLAND, SPENCE, PIGEON, DICKSON AND BEETZ, J.J.

MARTLAND, J. (orally for the Court):

We are in agreement with the reasons for judgment delivered by MacIntyre, J.A., in the Court of Appeal. The appeal is allowed, the judgment of the Court of Appeal is set aside. The judgment at trial is restored but subject to variation thereof by substituting for the opinion expressed in answer to the question the following: "Yes, the Assessor erred in law in adopting an arbitrary method of assessment".

The matter is referred back to the Assessor for re-assessment. The appellant is entitled to costs throughout.