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SC 110 Northland Navigation v. NW Assessment Area

NORTHLAND NAVIGATION COMPANY LIMITED

v.

**NORTHWEST ASSESSMENT AREA
and
THE CORPORATION OF THE DISTRICT OF STEWART**

Supreme Court of British Columbia (No. A771796)

Before: MR. JUSTICE H.E. HUTCHEON

Vancouver, December 1, 1977

B.I. Cohen for the Appellant
R.B. Hutchison for the Respondents

Reasons for Judgment

December 6, 1977

For the reasons given this day in the matter of the Appeal of the Area Assessor for Nelson Assessment Area (No. A 771794), I answer the questions in this stated case as follows:

1. The improvements should be assessed as they stood on the 31st day of December 1976.
2. The name of the appellant has been wrongfully inserted in the assessment roll.