

The following version is for informational purposes only

BRITISH COLUMBIA TELEPHONE COMPANY LIMITED

v.

**HER MAJESTY THE QUEEN IN RIGHT OF THE PROVINCE OF BRITISH COLUMBIA &
THE BRITISH COLUMBIA ASSESSMENT AUTHORITY**

British Columbia Court of Appeal (CA013473) Vancouver Registry

Before the HONOURABLE MR. JUSTICE CUMMING,
the HONOURABLE MR. JUSTICE WOOD and
the HONOURABLE MR. JUSTICE GIBBS

Vancouver, November 1, 1991

B.T. Gibson for the Appellant
J.G. Pottinger for the Respondent, Her Majesty the Queen in Right of the Province of British
Columbia
P. Klassen and D. Gill for the Respondent, British Columbia Assessment Authority

Reasons for Judgment (Oral)

November 1, 1991

Notwithstanding the skilful and impressive submissions by Mr. Gibson, I am of the opinion that Mr. Justice Scarth approached the issue properly, construed the statute and the regulations correctly, duly and appropriately applied the law and reached the right conclusion. I would adopt the reasons given and the disposition made by Mr. Justice Scarth and dismiss the appeal accordingly.

CUMMING, J.A.: I agree.

WOOD, J.A.: I agree.

CUMMING, J.A.: The appeal is dismissed.