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**ASSESSOR OF AREA 08 - NORTH SHORE/SQUAMISH VALLEY**

**v.**

**INTERNATIONAL PAPER INDUSTRIES LTD.**

British Columbia Court of Appeal (CA018305) Vancouver Registry

Before the HONOURABLE MR. JUSTICE LAMBERT (in chambers)

Vancouver, May 26, 1994

J.R. Lakes for the Appellant  
G.E. McDannold for the Respondent

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**Reasons for Judgement (Oral)**

May 26, 1994

This is an application for leave to appeal under the *Assessment Act* R.S.B.C. 1979, c. 74.

The appeal is confined to a question of law alone. In my opinion, questions of law alone have been raised in the application. It is not desirable in granting leave to appeal to indicate anything about the issues or merits and I do not propose to do so in this case.

I wish to add only that I consider that the Assessment Appeal Board and the Supreme Court Judge disagreed on the application of the statute to the facts of this case. I think it is a significant factor in determining whether leave to appeal should be granted on a question of law if there is a disagreement between the Assessment Appeal Board and the Supreme Court Judge on the question.

Accordingly, I grant leave to appeal in this case.