

**IN THE SUPREME COURT OF CANADA**  
(ON APPEAL FROM THE COURT OF APPEAL OF ONTARIO)

B E T W E E N :

KEATLEY SURVEYING LTD.

APPELLANT /  
RESPONDENT ON CROSS-APPEAL  
(Appellant/Respondent  
by way of cross-appeal)

- AND -

TERANET INC.

RESPONDENT /  
APPELLANT ON CROSS-APPEAL  
(Respondent/Appellant  
by way of cross-appeal)

- AND -

ATTORNEY GENERAL OF ONTARIO

INTERVENER  
(Intervener)

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**FACTUM OF THE INTERVENER LAND TITLE AND SURVEY  
AUTHORITY OF BRITISH COLUMBIA**  
(Pursuant to Rule 42 of the *Rules of the Supreme Court of Canada*)

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## **PART I – OVERVIEW AND STATEMENT OF FACTS**

### **(A) Overview**

1. These submissions of the Land Title and Survey Authority of British Columbia (“LTSA”) are intended to assist this Court in its construction and application of s. 12 of the *Copyright Act* (the “*Act*”)<sup>1</sup> in the broader context of various operators of provincial and territorial land title and survey systems (referred to more generally throughout as “land registration systems”) that exist across Canada, and which may be different than the specific provincial system in which the Respondent operates.

2. In particular, s. 12 of the *Act* should be interpreted in a manner that lends itself to application across Canada, and which recognizes the different and evolving manner in which governments implement their land registration systems and related policies for the public benefit. In this regard, the portion of s. 12 which requires that a work be “prepared or published under the direction or control of Her Majesty or any government department”, properly applies to an independent entity such as the LTSA that operates a land registration system on behalf of a provincial government, and that by virtue of publishing plans of survey by making them available to the public as is required by provincial legislation, is carrying out an important component of a specific government objective under statutory authority.

### **(B) Statement of Facts**

3. The LTSA is a not-for-profit corporation created by the *Land Title and Survey Authority Act* (“*LTSA Act*”).<sup>2</sup> The LTSA is an independent body, and is not Her Majesty, a government department or an agent of the government, except in limited circumstances.<sup>3</sup> The LTSA has the statutory authority to, *inter alia*, “manage, operate and maintain the land title and survey systems of British Columbia,”<sup>4</sup> and operates these systems pursuant to, *inter alia*, the *LTSA Act*, the *Land Title Act* (“*LTA*”) and its regulations, and an operating agreement between the LTSA and the

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<sup>1</sup> [RSC 1985, c C 42](#) [*Act*].

<sup>2</sup> [SBC 2004, c 66](#) [*LTSA Act*].

<sup>3</sup> *Ibid*, s [2\(5\)](#).

<sup>4</sup> *Ibid*, ss [2\(1\)](#), [2\(2\)](#), [4](#).

Province of British Columbia (the “Operating Agreement”)<sup>5</sup>, which is an agreement between the government and the LTSA respecting the land title and survey systems of British Columbia expressly contemplated by the *LTSA Act*.<sup>6</sup>

4. Pursuant to the aforementioned legislation and Operating Agreement, the LTSA’s mandated tasks and duties include: (a) operating the business of the Land Title Office;<sup>7</sup> (b) retaining ownership and control of all deposited and registered plans of survey, including a duty not to dispose of any deposited or registered plans of survey except in accordance with the *LTA* and *LTSA Act*;<sup>8</sup> (c) making all registered or deposited records (including plans of survey) open to public inspection and providing copies of such records upon request;<sup>9</sup> (d) regulating the practices in the Land Title Office, including the authority to designate the form and manner of filing plans of survey submitted for registration;<sup>10</sup> and (e) the authority to reject a plan of survey, or to modify or correct a registered plan of survey where there is a defect, error or omission.<sup>11</sup>

5. In addition to the above tasks and duties, the legislative regime and Operating Agreement have the combined effect of regulating many aspects of the operations of the LTSA. For example, the *LTA* sets out the manner of appointment and required qualifications of the Registrar, a senior LTSA employee responsible for overseeing various aspects of the land title and survey systems including those listed at subparagraphs 4a, 4c and 4e above;<sup>12</sup> and the *LTSA Act* limits the ways in which money earned by the LTSA can be used,<sup>13</sup> and prohibits the raising of fees other than in accordance with the Operating Agreement, which fees must be agreed to by the Minister responsible.<sup>14</sup>

6. Failure of the LTSA to operate the land title and survey systems in accordance with the requirements established in the Operating Agreement and the governing legislation may be

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<sup>5</sup> *Ibid*; [Land Title Act, RSBC 1996, c 250 \[LTA\]](#); Restated Operating Agreement, dated June 15, 2015 (“[Operating Agreement](#)”), online:<<https://ltsa.ca/about-ltsa/governance>>. The Restated Operating Agreement was also previously filed with the Court as Exhibit ‘A’ to the Affidavit of Craig D. Johnston sworn October 22, 2018, Motion Record of the LTSA, Volume 1 Tab 2.

<sup>6</sup> See e.g. *LTSA Act*, *supra* note 2, ss [1](#), [2\(5\)](#), [20](#), [21](#).

<sup>7</sup> See e.g. *LTA*, *supra* note 5, ss [9—11](#), [26](#); See also, *LTSA Act*, *ibid*, ss [4](#), [5](#), [20](#), [24](#), [25](#), [26](#).

<sup>8</sup> *LTA*, *ibid*, s [384.1](#).

<sup>9</sup> *Ibid*, ss [377](#), [378\(1\)\(e\)](#).

<sup>10</sup> *Ibid*, s [148](#), Part [10.1](#).

<sup>11</sup> *Ibid*, ss [106](#), [383](#); see Part [7](#) of the *LTA* for requirements as to content of plans of survey submitted for deposit in the Land Title Office.

<sup>12</sup> *Ibid*, ss [9—11](#), [13](#).

<sup>13</sup> *LTSA Act*, *supra* note 2, s [4\(2\)](#).



construed by the Province of British Columbia as an Event of Default under the Operating Agreement and a trigger for the Province to appoint an Administrator and wind up the LTSA.<sup>15</sup>

## **PART II – QUESTIONS IN ISSUE**

7. To what extent does copyright in a plan of survey registered or deposited in a land registration system vest in the Crown under s. 12 of the *Act* by virtue of the language “published by or under the direction or control of Her Majesty or any government department”?

## **PART III – STATEMENT OF ARGUMENT**

### **(A) Crown Copyright should be Assessed under a Nationally-Applicable Approach**

8. This Honourable Court’s interpretation of s. 12 of the *Copyright Act* in this matter needs to be applicable to the various provincial and territorial land registration systems across Canada. The LTSA respectfully submits that any other approach could lead to an inconsistent application of s. 12, both in respect of plans of survey registered or deposited in land title or land registry offices, and more generally.

9. In order to determine whether copyright in registered or deposited plans of survey accrue to the Crown by virtue of s. 12 of the *Act* when such plans are made publicly available and therefore published, the Ontario Court of Appeal undertook an analysis of the interrelationship between the Ontario land registration regime and s. 12, focussing on “the nature of the ‘rights’ in the property held by the Crown when the Crown publishes the property.”<sup>16</sup> The Ontario Court of Appeal elaborated that “the more extensive those [property] rights, and the more rights associated with copyright are in the Crown’s hands, the stronger the inference that the publishing occurs under the “direction or control” of the Crown.”<sup>17</sup>

10. The Ontario Court of Appeal considered the legislative regime dealing with Ontario’s land registration system and canvassed the various property rights held by the Crown in relation to registered or deposited plans of survey.<sup>18</sup> These property rights were viewed by the Court as factors or examples of direction or control over the publication of registered or deposited plans

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<sup>14</sup> *Ibid*, s 20.

<sup>15</sup> See [Operating Agreement](#), *supra*, note 5, arts 3.02(a), 8.01(a), 8.03 and 10.01.

<sup>16</sup> [Keatley Surveying Ltd v Teranet Inc., 2017 ONCA 748](#) at para 33, Appellant’s Record (“AR”), Vol. I, Tab 7. [*Keatley (ONCA)*].

<sup>17</sup> *Ibid*.

of survey, and included:<sup>19</sup> (a) the Crown’s exclusive custody and control of registered or deposited plans of survey; (b) Crown authority over form and content of plans submitted for registration or deposit, including requiring a surveyor to submit evidence in relation to a questioned plan of survey; (c) exclusive Crown authority over changes in the content of a registered or deposited plan of survey; and (d) the requirement that certified copies of registered or deposited plans of survey be made available to the public.

11. However, the Ontario Court of Appeal could not have intended that each of the canvassed property rights are necessary or required in order to trigger s. 12, as the *Act* has national application and would not be limited to the Province of Ontario and its particular scheme. It is submitted that in applying the approach taken by the Ontario Court of Appeal, other plans of survey that are registered or deposited and made available to the public under other provincial land registration systems would and should equally fall within the scope of s. 12, even if one or more of the indicia listed by the Ontario Court may be missing, or where, as is the case under the legislative regime governing the land registration system in British Columbia, the “property rights” relied on by the Ontario Court belong to a non-Crown entity with specifically assigned authority and responsibility for operating the land title and survey systems in B.C.

**(B) Provincial Land Registration Systems Provide an Essential Public Service**

12. The creation and transfer of property rights falls under the exclusive jurisdiction of the provincial governments.<sup>20</sup> As noted by the Ontario Court of Appeal in *Regal Constellation Hotel Ltd, Re*, the purpose and philosophy of land registration systems “is to provide the public with security of title and facility of transfer”.<sup>21</sup> In furtherance of this fundamental objective, land registration systems enable a province to provide a centralized repository for records relating to an individual’s interest in real property, and help regulate ownership of land within the province.

13. In addition to the repository function, in title registration systems (including that of B.C.) the registrars also determine registrable interests in land, and the resulting title produced from

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<sup>18</sup> *Ibid* at paras 34—44.

<sup>19</sup> *Ibid*.

<sup>20</sup> [Constitution Act, 1867 \(UK\), 30 & 31 Vict, c 3, s 91, reprinted in RSC 1985, Appendix II, No 5](#) [*Constitution Act, 1867*], s. 92(13); See Peter W Hogg, *Constitutional Law of Canada* (Toronto: Thomson Reuters Canada Limited, 2016) (loose-leaf 5th ed supplemented, 2017 Release 1), at 21-11, cited in [Principal Plaza Leaseholds Ltd v Principal Group Ltd](#), [1996] 9 WWR 539 at para 167, 41 Alta LR (3d) 248.

<sup>21</sup> [Regal Constellation Hotel Ltd, Re](#), 71 OR (3d) 355 at para 42, 242 DLR (4th) 689, citing [Durrani v Augier](#), 50 OR (3d) 353 at para 41, 190 DLR (4th) 183.

that function.<sup>22</sup> In order for title registration systems to function properly, it is integral that the public have access to the records that delineate title. According to Bruce Ziff, “the interposition of the state” is crucial to the system whereby the public can rely on the register to the extent that errors in a registered title “should not prejudice a buyer.”<sup>23</sup> Regardless of the type of provincial land registration system adopted and the manner in which it is organized and implemented, plans of survey are a crucial public record that provide evidence of an individual’s legal rights in relation to real property, and are relied on as such.

14. Every province has some form of land registration system that, among other functions, contains a repository (electronic or otherwise) of registered or deposited plans of survey. Traditionally, land registration systems have been administered directly by the respective provinces; however in recent years some provinces, including Ontario and British Columbia, have moved towards alternative structures, by which third parties are tasked, in differing ways, with implementing this specific governmental objective.<sup>24</sup>

15. As discussed above, the LTSA is tasked with operating the land title and survey systems of British Columbia. Under both the Ontario and the British Columbia systems, the respective legislation seeks to ensure that registered plans of survey are publicly available, and that they are accurate and reliable. Further, under both systems, modifications to registered documents can be made without the surveyor-author’s knowledge or consent (in B.C. this duty is tasked to the LTSA).<sup>25</sup> However, under the Ontario regime, the property-rights relied on by the Ontario Court of Appeal in registered or deposited plans of survey are retained by the Crown, and as found by the Ontario Court of Appeal, it is the Crown, through Teranet, that publishes these records.<sup>26</sup> Conversely, under the British Columbia system, it is the LTSA that retains ownership and control of registered or deposited plans of survey, albeit subject to certain restrictions such as a duty not to dispose of any deposited or registered plans of survey except in accordance with the *LTA* and *LTSA Act*.<sup>27</sup> The LTSA is also carrying out its responsibilities as an independent body. Nevertheless, despite certain differences in the legislative regimes, they share similar duties and

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<sup>22</sup> The title registration systems (sometimes referred to as the Torrens system) is one of two principal types of land registration systems used in Canada, the other being the deeds registration system.

<sup>23</sup> Bruce Ziff, *Principles of Property Law*, 6th ed (Toronto: Thomson Reuters Canada Limited, 2014) at 481, 485.

<sup>24</sup> [LTSA Act](#), *supra* note 2, s 2; [Electronic Land Registration Services Act, 2010, SO 2010, c 1, Sch 6](#), s 2.

<sup>25</sup> [LTA](#), *supra* note 5, ss 106, 383.

<sup>26</sup> [Keatley \(ONCA\)](#), *supra*, note 16 at para 31, AR, Vol. I, Tab 7.

<sup>27</sup> [LTA](#), *supra* note 5, s 384.1; [LTSA Act](#), *supra* note 2, s 3.

responsibilities, which in Ontario are shared between the province and Teranet, and in B.C. are assigned by the province to the LTSA. That is, the LTSA is the instrument through which the Province of British Columbia maintains its land title and survey systems, and the LTSA's operation of these systems is directed and controlled by a comprehensive legislative framework under which it operates, as described in further detail at paragraphs 4 to 6 above.

16. While the manner in which these systems are organized and administered varies from province to province, each entity implementing and operating these systems is implementing a Crown policy prescribed by law related to the administration of land title documents and the maintenance of an applicable system of land title that has existed in Canada for many, many years. It is imperative for the public good that these systems continue to operate in a reliable and efficient way.

**(C) An Entity Publishing a Work Pursuant to Statutory Authority in Furtherance of a Specific Governmental Objective is doing so under the Direction or Control of the Crown**

17. The LTSA submits that an analysis of s. 12 for the purposes of this appeal should focus on the express language of the provision, pursuant to which copyright vests in the Crown where a work has been “prepared or published by or under the direction or control of Her Majesty or any government department” (emphasis added).<sup>28</sup>

18. The Ontario Court of Appeal relied on the definition of publication of a work under of s. 2.2(1)(a)(i) of the *Act* and correctly concluded that when copies of surveys are made available to the public pursuant to the relevant legislation they are “published” pursuant to Section 12. There is no dispute on this finding, and it is not in issue in this appeal.<sup>29</sup>

19. Additionally, in the context of publication of a work, the language of s. 12 of the Copyright Act clearly contemplates two primary branches of analysis: (a) whether publication of the work is carried out by Her Majesty or any government department, and if not, (b) whether publication of the work is carried out under the “direction or control” of Her Majesty or any government department. Thus, s. 12 applies under the second branch even where an independent entity publishes a work, provided that the entity publishes the work under the direction or control of Her Majesty or any government department.

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<sup>28</sup> *Act*, *supra* note 1, s. 12.

20. Where publication is carried out by a third party under the “direction or control” of a government department, it will be necessary to examine the specific policy being implemented by the legislative scheme in order to determine whether there is sufficient direction or control in the publication of the work in question so as to vest copyright to the work in the Crown.

21. In so far as an independent entity publishing the work is, by virtue of publishing the work, implementing a specific government objective pursuant to statutory authority, the work in question ought to be considered as having been published “under the direction or control of Her Majesty or any government department” pursuant to s. 12. This approach would apply across all provinces, and would address:

(a) the nature of the act of publication, whether by government or an independent entity assigned authority from government to carry out the publication; and

(b) the nature of the work as an official authoritative public record that plays an important role in the operation of the specific government objective.

22. Whether implemented through a provincial ministry, a for-profit service provider, or a not-for-profit regulated statutory corporation, the underlying power to manage and maintain a land title registration system and to publish works such as plans of survey all ultimately originate from the government. Where the publication of a work is carried out by an authorized independent entity in furtherance of a specific government program or policy, and pursuant to a statutory authority which delineates the powers, functions and limitations of the independent entity, the LTSA submits that sufficient direction and/or control is established for the purpose of vesting copyright in the Crown pursuant to s. 12 of the *Act*.

23. The Ontario Court of Appeal observed that a statutory obligation requiring the Crown upon request to make available copies of plans of survey is “fundamentally inconsistent with the claim by the document’s author to a right to control the making of copies of the document.”<sup>30</sup> The same ought to be said where an independent entity with the government’s authority makes available copies of plans of survey for the same general purpose. To hold otherwise would

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<sup>29</sup> *Keatley (ONCA)*, *supra*, note 16 at para 31, AR, Vol. I, Tab 7.

<sup>30</sup> *Ibid* at para 40.

unduly limit provincial governments with respect to how they implement policies related to land registration systems in a manner that best serves the public interest.

24. The Ontario Court of Appeal observed that land surveyors are not obligated to submit plans of survey for registration, but rather it is only upon the voluntary tendering of the plan of survey to the land titles or land registry office and subsequent publication (by making the work available to the public) that copyright in the published work vests with the Crown pursuant to s. 12 of the *Act*.<sup>31</sup> Further, the land surveyor retains their moral rights in the plan of survey.<sup>32</sup> In this regard, s. 12 of the *Act* strikes an appropriate balance between the rights of land surveyors and the rights of governments (and therefore the public) to administer land registration systems in a reliable and necessary manner.

**(D) Crown Copyright Protects Works Fulfilling a Specific Government Objective**

25. The LTSA further submits that a government publication must by necessity include works that are integral to the functioning of critical government programs. If this Court accepts that the operation of a land registration system within a province is an activity that is properly ascribed to a government or its assigned entity to carry out a specific government objective, then it must follow that copyright in works that are important to the operation of that activity and otherwise fall within s. 12 should vest in the Crown – such is the purpose of Crown copyright.

26. The accuracy and authenticity of plans of survey, and the necessity of public access to these works is the quintessential situation in which s. 12 ought to apply, irrespective of how a specific land registration system has been structured and implemented in a province. Upon publication, s. 12 must vest copyright in the plan of survey in the Crown, even where publication is by an independent entity, provided that the independent entity, by virtue of publishing the work, is implementing a specific governmental objective under statutory authority. This ought to be the case even more so where such publication is an important or essential component of the specific government objective.

27. Further, in the case of plans of survey that are separately prepared by surveyors and then filed with a land title or land registry office, those plans may be rejected, modified or corrected by the Crown or its authorized entity/assignee if they do not comply with exacting standards

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<sup>31</sup> B.C. is similar except in limited circumstances (see *e.g.* s. 68(1) and (2) of the *LTA*).

<sup>32</sup> *Keatley (ONCA)*, *supra*, note 16 at para 24, AR, Vol. I, Tab 7.

relating to form and content as prescribed by law. The submitted plans of survey are examined and then approved for publication. Thus, the plans of survey that are published take on a different character, having been filed, examined and potentially modified by either the Crown or an independent entity with assigned statutory authority pursuant to the applicable provincial regime. Such published plans of survey, after having been filed and approved for publication, provide authoritative documents which the public in turn relies upon in connection with land transactions. Thus, it is submitted that on this basis alone s. 12 ought to operate to vest copyright in the Crown once the plans of survey are published by the Crown or an entity with statutory authority to make such publication pursuant to a legislative scheme with the specific objective of administering land registration systems.

28. Additionally, the *Act* foresees situations where copyright vests in a party that is not the author. Section 12 is just such a provision, and it is not alone in this regard. Section 13(3) is another example of such a situation in the context of works made in the course of employment. In the present context, copyright is divested from the author pursuant to s. 12 to facilitate a public good where no reasonable alternative is available. The *Act* accounts for this eventuality by reserving to the author certain moral rights to the work.

29. The Appellant appears to take the position that s. 12 is intended only to cover documents created “by or at the behest of government”<sup>33</sup>, such as statutes, regulations, and reports and studies prepared by employees or contractors.<sup>34</sup> Respectfully, this does not address the portion of s. 12 vesting copyright in works *published* under the direction or control of the Crown or a government department. All such documents would already be captured by the introductory language of s. 12 (through Crown prerogative) and the language with respect to *preparation* of documents, and such a construction would render the *publication* language irrelevant.

### **(E) Closing Remarks**

30. The approach to s. 12 proposed by the LTSA is consistent with the underlying purposes of the *Copyright Act* and it achieves the necessary balance between dissemination of works for the public good and obtaining a just reward for the creator. As noted above, s. 12 only operates in this context to vest copyright in *registered or deposited* plans of survey that are required by

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<sup>33</sup> Factum of the Appellant (“Appellant’s Factum”) at para 75.

<sup>34</sup> *Ibid* at paras 72, 73.

law to be made available to the public, and that are official public records as a result of registration and compliance with legislatively imposed standards as to form and content. A land surveyor is not compelled to submit a plan of survey, and the choice to do so is done with full knowledge of how these works will be used.

31. It is respectfully submitted that the LTSA's approach will more effectively capture the types of actors to whom Parliament intended s. 12 to apply, and will preserve the ability of provinces to structure these important land registration systems to adapt to modern technologies.

32. Plans of survey are a vital component of provincial land registration systems. As a result, provincial governments must by necessity have copyright in such documents when they are registered or deposited in land title or land registry offices, regardless of the organizational structure used by the province to publish them. The LTSA respectfully submits that without further guidance from this Honourable Court providing for a consistent answer to the above question, the legislative choices available to provincial governments when arranging their respective land registration systems will be curtailed and disrupted.

#### **PART IV – SUBMISSIONS ON COSTS**

33. The LTSA does not seek costs and submits it should not be liable for costs beyond those in the purview of Rule 59(1)(a) and the November 14, 2018 order of Justice Abella.

#### **PART V – ORDER SOUGHT**

34. The LTSA takes no position in respect of the specific Order to be issued by the Court on this Appeal.

RESPECTFULLY SUBMITTED this 18<sup>th</sup> day of December, 2018

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**SMART & BIGGAR**

Theodore W. Sum

Steven Garland

Laura Easton

Matt Campbell

Solicitors for the Intervener, Land Title and  
Survey Authority of British Columbia



**PART VI – AUTHORITIES RELIED UPON**

NO.	AUTHORITY	PARA. REF.
<b>CASES</b>		
1.	<a href="#"><i>Durrani v Augier</i>, 50 OR (3d) 353, 190 DLR (4th) 183</a>	12
2.	<a href="#"><i>Keatley Surveying Ltd v Teranet Inc</i>, 2017 ONCA 748</a>	9, 10, 11, 15, 18, 23, 24
3.	<a href="#"><i>Principal Plaza Leaseholds Ltd v Principal Group Ltd</i>, [1996] 9 WWR 539, 41 Alta LR (3d) 248</a>	12
4.	<a href="#"><i>Regal Constellation Hotel Ltd, Re</i>, 71 OR (3d) 355, 242 DLR (4th) 689</a>	12
<b>LEGISLATION &amp; TREATIES</b>		
5.	<a href="#"><i>Constitution Act, 1867</i> (UK), 30 &amp; 31 Vict, c 3, s 91, reprinted in RSC 1985, Appendix II, No 5, s 92(13)</a>	12
6.	<a href="#"><i>Copyright Act</i>, RSC 1985, c C-42, ss 2.2(1)(a)(i), 12, 13(3)</a>	1, 2, 7, 8, 9, 11, 17, 18, 19, 21, 22, 24, 25, 26, 27, 28, 29, 30, 31, 32
7.	<a href="#"><i>Electronic Land Registration Services Act</i>, 2010, SO 2010, c 1, Sch 6, s 2</a>	14
8.	<a href="#"><i>Land Title Act</i>, RSBC 1996, c250, ss 9, 10, 11, 13, 26, 68, 106, 148, 377, 378(1)(e), 383, 384.1, Parts 7, 10.1</a>	3, 4, 5, 15

9.	<a href="#"><u>Land Title and Survey Authority Act, SBC 2004, c 66</u></a> , ss <a href="#"><u>1</u></a> , <a href="#"><u>2</u></a> , <a href="#"><u>3</u></a> , <a href="#"><u>4</u></a> , <a href="#"><u>5</u></a> , <a href="#"><u>20</u></a> , <a href="#"><u>21</u></a> , <a href="#"><u>24</u></a> , <a href="#"><u>25</u></a> , <a href="#"><u>26</u></a>	3, 4, 5, 14, 15
<b>SECONDARY SOURCES</b>		
10.	Peter W Hogg, <i>Constitutional Law of Canada</i> (Toronto: Thomson Reuters Canada Limited, 2016) (loose-leaf 5th ed supplemented, 2017 Release 1) at 21-11	12
11.	Bruce Ziff, <i>Principles of Property Law</i> , 6th ed (Toronto: Thomson Reuters Canada Limited, 2014) at 481, 485	13