I find the land of the company assessed upon the present roll as follows :—

18 lots, or 2¾ acres, part lot 39, at $700 a lot	$12,500
11½ acres, part lot 39, $2,000 per acre	22,500
2 acres, part lot 39, farm land, at $150	300
Buildings	15,000
Total, all freehold property	$50,300

A plan produced marks the lands owned by the company. The part coloured yellow is called the company "roadway," the balance "unoccupied land." Lines upon the plan show what the assessors call roadway. The assessors assessed roadway 5¼ acres; lands in actual use and occupation of the company, 6¾ acres, and unoccupied land, 4 acres; in all 16 acres. It is admitted that all the lands upon the plan, except the portion, 5¼ acres "roadway," extending to Oregon street, was purchased by the company for station grounds.

I have been able to find only three cases in our courts bearing upon the question in dispute. This appears strange, for within the limits of every city and town in Ontario one or other of the railway companies own lands upon which are erected buildings for stations, offices, workshops, etc. How those lands and buildings have for years been assessed, what portion as roadway, and what portion as real property in the actual occupation of the railways, appears to be unknown as far east as Ottawa. I heard in evidence for the first time that three of the county judges in the vicinity of Ottawa rendered judgment in support of the company's contention. The judgments were not reported and are not produced, and I am not therefore aware of the grounds in which those judgments proceeded.

The following are the cases I have been able to find in our report: *Great Western Railway Company* v. *Rouse*, 15 U.C.R. 168—a special case submitted to the Court as follows: "The company being assessed, as they contended improperly, under section 30 of chap. 55, 22 Vict., appealed to the Court of Revision of the Municipal Council, which confirmed the assessment made by the assessor, and from this decision the company appealed to the Judge of the County Court, who, upon hearing the appeal, amended the matter thus :—

Station and Buildings	£1,000
Railway and superstructure	21,000
	£22,000

The first question submitted was "whethe- the assessment roll (as amended and corrected by the Judge) shows that the company were illegally assessed for superstructure, to which the late Chief Justice Robinson replies, "We find nothing in any statute which relates to the question submitted in this case besides the 21st clause of 16th Vict., chap 182, and it is admitted in the arguments that there is no other enactment on the subject. The language of that clause is too plain to admit of a doubt. The Legislature has expressly directed what is to be assessed, and in respect to the roadway it is the actual value of the land occupied by the road which the assessors are to place upon the roll, and it is in so many words directed that the value shall be estimated accordiug to the average value of land in the locality in which it is located. That excludes superstructure, such as iron, rails, etc." The assessment as to the value of the superstructure upon the "road" was reduced, but the assessment as altered and corrected by the County Judge upon "station and buildings" stood as a correct assessment without alteration by leave of the Chief Justice.

In the *City of Toronto* v. *Great Western Rail. Company*, 25 U.C.R. 570, the assessors assessed certain land of the company upon which there was a large frame building used entirely for railway purposes. Several railway tracks were laid through the building; the clerks' offices, waiting rooms, freight sheds, baggage rooms were all in the building. The land was assessed at an annual value of $1,200, and the station at $1,500. From this assessment the company appealed to the Court of Revision, who confirmed the assessment, and the company appealed to the County Judge. The County Judge affirmed the assessment, but declared his judgment to be subject to the determination of a superior court. Chief Justice Draper in his judgment says: "As to the question itself, (that is as to whether the building should be assessed with lands), as at present advised, we do not think it would be found to present any great difficulty, and if the city assessors and the Court of Revision had put the two values into one, as forming the whole valuation of the "land," though there might have been an appeal to the County Judge on the question of excessive valuation, and he must have confirmed or reduced it, we do not see how under the statute his decision could have been brought in question." I consider that these two cases go far in deciding that station buildings should be assessed with the lands upon which they are erected, and that the lands on which buildings are erected are not roadways within the meaning of the Assessment Act. *The Great Western Railway Company* v. *Town of Windsor*, 2 U.C.L.J. 193, was an appeal from the Court of Revision to the County Judge who described the land as follows:- "The land once mostly under water, but reclaimed by filling in and grading at great expense, taken by the assessors as land occupied by the road, seems properly so considered, as it really was taken from the main and adjoining tracks, off sets switches and time tables, being fixed machinery and works appurtenant thereto, erections and approaches, without which the railway could not be worked." The judge with the assessors decided the land to be "roadway." The learned judge, I think, properly decided the rails, etc., to be superstructure and exempt, but I am not