1905, the plaintiff tendered the second yearly payment of $50 which the defendant refused, having made another lease of the premises to his co-defendant on July 28th, 1905.

Held, that the second payment of $50 was in time, and might have been validly made at any time during the second year which did not terminate until Dec. 16th, 1905.

The legal effect of the instrument in question was more than a license: it conferred a profit a prendre, an incorporeal right to be exercised in the land comprised in it.

J. Cowan, K.C., for the plaintiff. *Hanna*, for the defendant Leckie. *A. Weir*, and *Greenizen*, for the other defendants.

Boyd, C., Trial.] [Oct. 29.

McGregor *v.* Township of Watford.

Highway—Dedication—Plan—Registration before incorporation —R.S.O. (1897), *c.* 152, *s.* 62.

A plan shewing the locus in quo as a street was made and filed before but practically contemporaneously with the locality being set apart as an incorporated village, the former being on June 3rd, 1873, the latter on June 25th, 1873. The lots were first sold under the plan in 1876. Subsequent legislation which was retro-active declared that allowances for roads laid out in cities, towns, and villages, and fronting upon which lots had been sold, should be public highways.

Held, that the road in question was a public highway and subject to the jurisdiction of the municipality.

Meredith, for plaintiff. *J. Cowan*, K.C., for Township. *Hanna*, for defendants Kelly.

Boyd, C., Trial.] [Oct. 29.

Canadian Oil Fields *v.* Oil Springs.

Assessment and taxes—Mineral lands—Buildings on.

The Assessment Act (1904), s. 36, sub-s. 3 enacts as to mineral lands that their value and that of the buildings thereon shall be estimated at the value of other lands in the neighbourhood for agricultural purposes.

Held, that this does not mean that the value of the mineral lands and buildings is to be estimated as if there were no buildings thereon. Just as agricultural buildings are to be valued