DIARY FOR APRIL.

1. Sunday......*1st Sunday after Easter.*
2. Monday.....County Court sits for motions. Surrogate Court sits.
4. Wednesday..New Parliament Buildings at Toronto opened, 1893.
5. Thursday....Canada discovered, 1499.
7. Saturday.....Great fire in Toronto, 1847.
8. Sunday......*2nd Sunday after Easter.* Hudson Bay Company founded, 1692.
9. Monday......County Court non-jury sittings in York.
14. Saturday. ....Princess Beatrice born, 1857.
15. Sunday......*3rd Sunday after Easter.* President Lincoln assassinated, 1865.
16. Monday.....Last day for notice for Call
17. Tuesday.... Hon. Alexander Mackenzie died, 1892.
18. Wednesday..First newspaper in America, 1704.
19. Thursday....Lord Beaconsfield died, 1881.
22. Sunday... ..*4th Sunday after Easter.*
23. Monday......St. George.
24. Tuesday......Earl Cathcart, Gov.-Gen., 1846.
25. Wednesday...St. Mark.
26. Thursday....Battle of Fish Creek, 1885.
27. Friday .....Toronto captured (Battle of York), 1813.
28. Saturday.....Last day for filing papers for certificate and Call and payment of fees.
29. Sunday......*Rogation Sunday.*

Reports.

ASSESSMENT CASES.

IN RE APPEAL OF ST. CATHARINES AND WELLAND CANAL GAS LIGHT COMPANY.

(Reported for THE CANADA LAW JOURNAL.)

Assessment of gas mains—Con. Asst. Act, 1892, s. 34, s-s. 2.

Held, that gas mains laid by a gas company for the purpose of conveying gas to consumers, and which are allowed to be laid upon a public highway, are not taxable.

[ST. CATHARINES, Dec. 19, 1893, SENKLER Co.J.

This was an appeal to the County Judge from the Court of Revision of St. Catharines.

The assessment of the appellants for 1893 was $54,000, being an increase of $20,000 over the assessment of previous years, and it was conceded that the increase was on account of the gas mains of the company, which, it was claimed by the city, were assessable against the appellants as real estate.

F. W. Macdonald for the city of St. Catharines.

R. G. Cox for the appellants.

SENKLER, CO.J. : It was contended on behalf of the city that on the authority of *Rex* v. *Birmingham Gas Co.*, 1 B & C. 508 ; *Rex* v. *Brighton Gas Co.*, 5 B. & C. 466 ; *Rex* v. *Cambridge Gas Co.*, 8 A. & E. 63, these mains were taxable. In these cases similar mains in England were held to be taxable under the Act 43 Eliz., which makes the occupiers of the lands assessable for the relief of the