

Kingdom." The judgments below are right and should be affirmed and the appeal be dismissed with costs.

Henderson & Small, Toronto, solicitors for plaintiffs.

Pearson & Denton, Toronto, solicitors for defendant.

APRIL 12TH, 1902.

C. A.

RE CITY OF TORONTO ASSESSMENT APPEAL.

*Assessment and Taxes—Valuation of Property—Electric Companies—
Rails, Poles, and Wires—Wards—Franchise—Going Concern—
Integral Part of Whole—1 Edw. VII. ch. 29 (O.)*

Appeal by the city corporation from a decision of the County Judges of York, Halton, and Ontario, upon the question of the assessment of the Bell Telephone Company, the Toronto Electric Light Company, the Toronto Railway Company, and the Toronto Incandescent Light Company, in respect of plant, including wires, poles, etc. The board of County Court Judges reduced the assessments as confirmed by the Court of Revision. The question upon the appeal was whether the board of Judges were right in deciding that the Act 1 Edw. VII. ch. 29, sec. 2 (O.), made no difference in the mode of valuing the rails, poles, wires, and other plant belonging to the companies, erected or placed upon the highways, which was held to be proper by the decision in *Re Bell Telephone Co. and City of Hamilton*, 25 A. R. 351, and *Re London Street R. W. Co.*, 27 A. R. 83.

A. B. Aylesworth, K.C., and J.S. Fullerton, K.C., for the city corporation.

G. Lynch-Staunton, K.C., and E. H. Ambrose, Hamilton, for the Bell Telephone Company.

H. O'Brien, K.C., for the Toronto Electric Light Company and the Toronto Incandescent Light Company.

J. Bicknell and J. W. Bain, for the Toronto Railway Company.

THE COURT, (ARMOUR C.J.O., OSLER, MACLENNAN, MOSS, J.J.A.) held (MACLENNAN, J.A., dissenting) that the board of Judges were right in their decision.

OSLER, J.A.—The new clause does no more than enable the assessor to assess the property all together in one ward,