In New York, under a statute which defined "land" to include "all buildings and other articles erected on or affixed to the same," the Court of Appeals held gas pipes not taxable as real estate, because not erected on or affixed to the company's land: *People* v. *Brooklyn Board of Assessors*, 39 N.Y. 81; *People* v. *Cassity*, 46 N.Y. 46. But the Supreme Court of the same state has recently held that the system of mains, tanks, and service pipes of a gas company, and the lot on which tanks stand, are real estate, and assessable as such. This is under statute of 1881, cap. 293, which makes them taxable.

Might not the mains be considered as trade fixtures and thus not "form in law part of the realty," and, being personal property, exempt under s. 34, s-s. 2?

At first sight, s. 7 would seem to be wide enough to cover the assessment. But the word "property" is by s-s. 8 of s. 2 confined to "real and personal property" as thereinafter defined, and thus is limited to the definition of "real property" contained in s-s. 9.

If s-s. 7 of s. 2 of the Municipal Act can be read into the Assessment Act, *cadit quæstio*. For by that subsection "land," etc., includes "lands, tenements, and hereditaments, and any interest or estate therein, or right or *easement* affecting the same." But can this clause be read into the Assessment Act? Section 10 of the General Interpretation Act, c. 1, R.S.O., enacts that "the interpretation section of the Municipal Act . . . shall extend to any Act which relates to municipalities." Broad enough, at first sight. But would it not be confined to such Acts, relating to municipalities, as contain no interpretation clause of their own, or, at all events, to supplement the interpretation clauses of such Acts which contain no provision relating to the matter in question? The Assessment Act is undoubtedly an "Act which relates to municipalities." But it has an interpretation clause of its own, which defines the very things which s-s. 7 of s. 2 of the Municipal Act also defines. Can the two interpretation clauses be read as one? Can the words in the interpretation clause of the Municipal Act which do not appear in the corresponding clause of the Assessment Act be added to the latter? This, is at least, problematical. Might it not be argued, with much force, that the words omitted from s-s. 9 of the Assessment Act were left out designedly?