mains are not land or real estate within the meaning of the provisions relating to assessment contained in Ordinance No. 33 of 1893, entitled "An ordinance to incorporate the city of Calgary," and that therefore they are improperly assessed.

The interpretation clause at the end of the ordinance referred to provides that: "Unless otherwise declared or indicated by the context, whenever any of the following words occur in this ordinance the meaning hereinafter expressed shall attach to the same, namely, (2) The words 'land,' 'lands,' 'real estate,' 'real property,' respectively, include lands, tenements, hereditaments, and all rights thereto, and interests therein."

Section 31 of the ordinance referred to provides that "land," "real property," and "real estate," shall include all buildings and other things erected upon or affixed to the lands, and all machinery and other things so fixed to any building as to form part of the realty, and all mines, minerals, and quarries in and upon the same."

Section 31 is one of the sections of the ordinance collocated under the head of "assessment," and it therefore appears that, for the purposes of assessment, the meaning attached to the words "land," "real property," and "real estate," by the interpretation clause, is not applicable.

The words "buildings and other things erected upon or affixed to the lands, and all machinery and other things so fixed to any building as to form part of the realty, and all mines, minerals, and quarries in and upon the same," used in section 31, refer only to things which form part of "land" and "real estate," in the ordinary acceptation of those terms, and which would be included in those terms apart from the enactments. I, therefore, see no reason for the enactments other than to show the intention that all other things which are usually included in the terms "land" and "real estate" are not to be included therein, so far as the provisions relating to assessment are concerned. Now, the pipes and mains of the appellants laid under the streets of the city are not, in my view, things erected upon or affixed to the lands assessed to the appellants, ncr machinery or things so fixed to any buildings thereon as to form part of the realty.

But it was admitted on the argument that the buildings and pumping machinery of the appellants' waterworks system are situated upon some portion of lots 26 to 32 in block 11 assessed to them, and it was contended on behalf of the respondents that, as it is by means of such pumping machinery that water is forced through the pipes and mains under the streets and thus furnished to the appellants' customers, such pipes and mains are an easement or something appurtenant to the lands on which the pumping machinery is situated and enjoyed therewith, and should be rated as part thereof.

In *Chelsea Waterworks* v. *Bowley*, 20 L.J. Rep. Q.B. 520, it was held that the right to lay pipes in the streets and use them for conveying water was an easement. In that case the waterworks company was assessed for the land occupied by the mains and pipes, and it was held that it was not liable for a land tax in respect of such occupation. Although it was held in this case that the right referred to was an easement, it was not shown or held to be an easement enjoyed with or appurtenant to any lands owned by the company.