

DIARY FOR MAY.

2. Thursday.....J. A. Boyd, 4th Chancellor, 1881. Battle of Cut Knife Creek, 1885.
3. Friday.....Ascension Day.
4. Saturday.....Wm. A. Henry, J. of Supreme Court, died, 1888.
5. Sunday.....3rd Sunday after Easter.
6. Monday.....Law School closes. Lord Brougham died, 1868, aged 90.
7. Tuesday.....Supreme Court of Canada sits.
12. Sunday.....4th Sunday after Easter. Battle of Batoche, 1885.
14. Tuesday.....Court of Appeal sits. County Court Jury and non-Jury Sittings in York.
18. Saturday.....Montreal founded, 1642.
19. Sunday.....Rogation Sunday.
20. Monday.....EASTER TERM begins. Q. B. and C. P. Div. Courts sit. Convocation meets.
21. Tuesday.....Confederation proclaimed, 1867.
22. Wednesday....Earl of Dufferin, Gov.-Gen., 1872.
23. Thursday.....Ascension Day.
24. Friday.....Queen's Birthday, born 1819. Convocation meets.
25. Saturday.....Princess Helena born, 1846.
26. Sunday.....Sunday after Ascension.
27. Monday.....Chan. Div'l Court sits. Habeas Corpus Act passed, 1679.
28. Tuesday.....Hon. G. A. Kirkpatrick, Lieut.-Gov. of Ontario, 1892.
29. Wednesday....Battle of Sackett's Harbour, 1813.
31. Friday.....Convocation meets.

Reports.

ASSESSMENT CASES.

IN THE SUPREME COURT OF THE NORTHWEST TERRITORIES.

IN RE CALGARY GAS AND WATERWORKS CO.

Assessment—Gas and water pipes.

Held, that gas and water pipes and mains laid under the street are not liable to assessment as land or real estate.

[CALGARY, March 28.—SCOTT, J.]

This is an appeal from the decision of the Court of Revision for the city of Calgary in respect of the assessment of the appellant's property for the year 1895.

It was admitted on the argument that the buildings and improvements which were assessed at \$38,500 included the water pipes and mains of the appellant's waterworks system, which are laid under various streets of the city, and the evidence shows that there are about nine miles of pipes and mains so laid.

Muir, Q.C., for the appellants.

Sifton for the city of Calgary.

SCOTT, J.: If these pipes and mains are rateable property, and are properly rated upon the assessment roll, I would have no difficulty in arriving at the conclusion that the appellants' assessment should remain as amended by the Court of Revision. The appellants, however, contend that these pipes and