

interpretation clause was a definition *ex abundanti cautela*; for, had the words used in that clause been omitted, every estate or interest so set out would have fallen within the natural meaning of some one of the terms naturally used, viz., "land," "real property," or "real estate."

In commenting upon the terms used in the Land Tax Act, 38 George III., c. 5, s. 4, in the case before referred to, the *Metropolitan R.R. Co. v. Fowler*, Lord Herschell, dealing with a somewhat similar difficulty of construction, uses the following language: "It is obvious upon reading the terms of the section to which I have just called your lordship's attention that, for some reason or other, there is very considerable repetition; that some of the expressions—wide expressions—which are used are sufficient to cover some of the narrower and more limited descriptions of property referred to in the later part of the section. Why some such subjects are specially mentioned and others left unmentioned, it is needless to conjecture; but it is quite certain, when one reads the whole of these words, that there is no principle which would justify cutting down the general words used, and warrant the conclusion that property which comes within the description of the more general words is to be exempt from taxation because it is not specifically mentioned."

If these words, "real property," as used in the Assessment Act, are to be interpreted as including the natural and usual meaning of the words, what is that meaning? The words "real property" and "real estate" are said, in Stroud's Judicial Dictionary, to be probably synonymous. They are apparently treated as synonymous in the Assessment Act; the words "real estate" are used in several sections of the Act. Section 5 uses the expression "real estate" speaking of the land of railways; but in s. 29, s-s. 3, lands are referred to as "real property." Section 29 (a) uses the words "real estate" referring to land. Real estate, according to Williams on Real Property, comprises all a person's freehold and copyhold lands, tenements, and hereditaments, including therein titles of honour and dignity, and also incorporeal hereditaments, *e.g.*, rights of light, air, and way, but not including leaseholds for years.

There can be no estate or interest covered by the expression "real property" that would not be embraced in the words "real estate." An easement would, therefore, clearly be included in the words "real property" or "real estate." But is not the interest or estate of the Gas Company in their mains and in their land through which they are laid something more than an easement? The Act of incorporation of the Consumers' Gas Company, 11 Vict., c. 14, s. 13, authorizes that company, after two days' notice to the mayor, aldermen, etc., of Toronto, to break up, dig, and trench so much or so many of streets squares, and public places in the city of Toronto as may be necessary for the laying of their mains or pipes to conduct the gas, etc., to their customers. Section 19 makes it a misdemeanour for any person or persons (which word, of course, by the Interpretation Act means corporations, civic or otherwise) "to wilfully or maliciously break up, etc., etc., any main, etc., the appurtenances or dependencies thereof." In other words, it is made a crime to interfere with their mains as laid in the highways or roads. Section 20 reserves to the Legislature the right of repealing, altering, or modifying the powers and privileges or authorities granted; and the Act, by its last section, is declared to be a public Act. By