

it clear enough that the lessors were bound to pay all "regular" and "ordinary" taxes and assessments, and it cannot be questioned that this increased valuation for assessment purposes comes under the class of "regular" and "ordinary." The lessors so interpreted this language when they paid the taxes on the \$1,000 valuation, and they bound themselves to pay such class of taxes "as heretofore." Now, unless we can find words in the lease which qualify the above, the conclusion is plain that the lessor must pay this increased taxation. The plaintiff relies on the words "or chargeable against the said premises by reason of the manner in which the same are used or occupied by the lessees hereafter." It is manifest that any such taxes, rates or assessments payable to the city "by reason of the use or occupation" of the lessees are not and could not be "regular" or "ordinary taxes," but extraordinary ones due to the manner of use or occupation. Then the rule of *ejusdem generis* applies here with full force. The kind or class of taxes which defendants bind themselves to pay are "all license fees, taxes, or other rates or assessments chargeable by reason of the manner in which they are used or occupied. Regular or ordinary taxes cannot be placed under such a category and are moreover expressly excluded.

I have said nothing about the fact that the increased taxation was owing to the increased revenue plaintiff society received, because, in my view, the reasons for the increase have no bearing on the question. The city assessors, except in so far as the building was exempt, were bound to assess it at the cash value which is the basis of the regular and ordinary taxation which under this lease, as I have already said, the plaintiff was bound to pay.

The appeal should be dismissed with costs.

GRAHAM, E.J.:—I concur.

DRYSDALE, J.:—I concur with the Chief Justice.

LAURENCE, J.:—The parties to this action entered into a lease dated September 14th, 1907, of the "main hall" of the building or premises owned by plaintiffs, Nos. 26, 28 and 30, Barrington Street, in the City of Halifax, with certain appurtenances belonging to said hall mentioned in the said lease.

The lease contained the following provision:

"The lessees will well and truly pay or cause to be paid any and all license fees, taxes or other rates or assessments