

much more helpful to me than a case decided in another country, under very different circumstances, involving a different question; indeed, it may possibly be that, if the question in this case, with all its differences of circumstances, were, whether the owner of a building upon the lot in question could be taxed for a sidewalk in front and at the side of his property, the meaning of he had, equally, in connection with that property, the meaning of the words "in front" might be stretched to include the sidewalk on both sides; but I must say that I would not care to be the first to take such liberty with the words. In that case—*Justices of Bedfordshire v. Commissioners for the Improvement of Bedford*, 7 Ex. 656, 658—it was said that in England the words "in front," as used in the enactment there in question, were ambiguous—here, under the *Surveys Act*, and the thoroughly-understood meaning of the words "front," "rear," and "side-lines," of almost all lots of land, it could never be well said that there was any ambiguity in any one of these words as applied to lots of land; in that case, under its special circumstances, the word "fronting" seems to have been treated as if having the same meaning as "abutting," which, of course, could not be here; land abuts upon all adjoining land, whether in front, at the rear, or at the sides, but almost invariably here fronts upon one highway, and residential buildings as a rule are altogether within the limits of the lot, and do not abut upon other lands at all; though, of course, buildings often abut upon one or two highways, and in some cases upon the surrounding lands on all sides. And, while referring to that case, it should be mentioned that in the next following like case—*Governors of the Bedford General Infirmary v. Commissioners for the Improvement of Bedford*, 7 Ex. 768—between the like parties, considered by the same Court in the next following term, *Martin, B.*, who sat in each, referring to the former case, used these words: "With respect to the other point we are bound by the decision of last term; though I own that, in my opinion, the judgment might have been correct if it had been the other way, for we were called upon to construe an Act of Parliament, with regard to a state of circumstances which the framers never thought of." So that, all things considered, I cannot think either of the cases to be very, if at all, helpful to the respondents.

That either the municipal council or the draftsman of the by-law in question, or perhaps both, was or were well aware of these things, the by-law itself plainly proves; in order to enlarge the scope of the legislation, and possibly bring in such a case as this, the words "or abutting" are added to the word "fronting,"