to the same genus as those words, or in other words, as comprehending only things of the same kind as those designated by them, unless, of course, there be something to shew a wider sense was intended (Maxwell, 3rd ed. 469). In *Seward* v. *Vera Cruz*, L.R. 10 A.C. 69, Earl Selburne uses the following language: "Now, if anything is certain it is this, that where there are general words in a later Act capable of a reasonable and sensible application without extending them to subjects specially dealt with by earlier legislation, you are not to hold that earlier and special legislation indirectly repealed, altered or derogated from merely by force of such general words without any indication of a particular intention to do so." And again, "It cannot be contended that a subsequent Act of Parliament will not control the provision of a prior statute if it were intended to have that operation, but there are several cases in the books to shew that when the intention of the Legislature was apparent that the subsequent Act should not have that operation, even though the words of such statute taken strictly and grammatically would repeal a former Act, the courts of law judging for the benefit of the subject have held that they ought not to receive such a construction."

Now, the object of the legislation in question here was to put an end to what was known as the scrap iron method of valuing plant and appliances of certain companies occupying the public streets of the municipality. One of the grounds assigned by the Court of Appeal for deciding that the so called scrap iron basis of valuation was correct in principle was that the assessment of the outside plant of certain companies was directed by the Assessment Act to be made separately in each ward, and that, therefore, the plant could not be valued as a whole. The legislation of 1901 abolished separate assessment in wards, and made the whole plant on the streets assessable as if the entire system was in one ward only. This amendment, it was held, did not have the effect of abolishing the scrap iron basis of valuation. In the Act of 1902 all difficulties of assessing the plant of the named companies situate on the streets was done away with. This portion of the plant was taken out of the operation of s. 28 of the Assessment Act as to the method of its valuation; a new basis was established in which it was directed that certain enumerated portions of this plant should be assessed "at their actual cash value as the same would be appraised upon a sale to another company possessing similar powers, rights and franchises in and from the municipality." Now, the whole scope and object of the Act of 1902 was to clear away the separate assessments in wards, and also to end the scrap iron theory. No one was complaining or had ever complained of the assessment against the companies of the portion of their machinery, plant and appliances fixed or situate in the companies' buildings on land not forming a part of the public street or highway. No exemption, no special scrap iron theory, had ever been sought to be applied to such portions of the plant and appliances. The contest had been over the street portion of their property. Can it be