

The defendant also was not liable in damages for the consequences of his subsequent acts. What he did was done in good faith, and in ignorance of the legal consequences. The defendant exercised reasonable care and diligence in all of the circumstances of the case, and the mere fact that his judgment was mistaken, and his acts prejudicial to the plaintiffs was not enough to render him liable.

Aylesworth, K.C., and *Barry*, for plaintiff. *Hogg*, K.C., and *Magee*, for defendant.

Full Court.] CITY OF TORONTO ASSESSMENT APPEALS. [June 29.
Assessment Act—Street railway companies—"Rolling stock, plant and appliances"—Construction of statute.

Held, that 2 Edw. VII., c. 31, s. 1, sub-s. 4, O., substituting a new section (18) in the Assessment Act, and providing that "Save as aforesaid, rolling stock, plant and appliances mentioned in sub-s. 2 hereof, shall not be land within the meaning of the Assessment Act, and shall not be assessable," does not exempt the appellant companies from assessment in respect of their plant and appliances (though otherwise land within the meaning of sub-s. 9, s. 2, of the Assessment Act), which is not upon the streets, roads, highways, etc., as mentioned in sub-s. 3 of that section.

The object of sub-s. 4 is to make it clear that rolling stock, etc., of the railway companies which is found and used in the streets shall not, save as mentioned in sub-s. 3, be, by reason merely of the wide words "substructure and superstructure" used in sub-s. 3, be liable to taxation as land. The words "plant and appliances" following the specific term "rolling stock" are to be read as restricted to the same genus as the latter, the whole having the meaning of rolling stock, rolling plant and appliances, such as tools in connection with or belonging to such stock; and the reference is to "rolling stock, plant and appliances" of such companies mentioned in sub-s. 2, as have such rolling stock.

O'Brien, K.C., *Bicknell*, K.C., *J. Bain*, *J. S. Lundy*, and *G. E. Henderson*, for various appellants. *Aylesworth*, K.C., *Fullerton*, K.C., and *Chisholm*, for the City of Toronto, respondents.

Full Court.] *REX v. LEWIS.* [June 29.
Criminal law—Necessaries—Medical treatment—Christian scientist—Crim. Code s.s. 209, 210.

The word "Necessaries" in s. 209 of the Crim. Code which enacts that everyone who has charge of any other person unable by reason of detention, age, sickness, insanity, or any other cause, to withdraw himself from such charge, is under a legal duty to supply that person with the necessities of life,—includes proper medical aid, assistance, care and treatment. And therefore where the jury found that the prisoner, a Christian scientist