

the term defined can be applied, shall extend to any Act which relates to municipalities." I take this to mean that the interpretation clause of the Municipal Acts to affect not only Acts amending the Municipal Act itself (since all such Acts would be read into the Municipal Act, and so become subject to the interpretation clause thereof), but also all Acts which apply to municipalities, the provisions of which affect or purport to deal with the internal economy and affairs of municipal organizations in any of their multiplied relations with the community. The Assessment Act would clearly be an Act of this character. In subsection 7, section 2, of the Consolidated Municipal Act, 1892, "land" is interpreted as follows: "Land, lands, real estate, real property, shall respectively include lands, tenements, and hereditaments, and, except in actions now pending, shall include any interest or estate therein, or right of easement affecting the same." The result of combining this clause with the interpretation clause of the Assessment Act would be to give a very broad and comprehensive meaning to the word "land"; and if this reading of the two clauses together is a correct construction of the intention of the Legislature, every possible interest or estate in lands, including an easement, is brought within the scope of the Assessment Act.

Since the decision in the *Toronto Street Railway Co. v. Fleming*, 37 U.C.R. 116, the language of the Assessment Act itself has been altered. Section 7, instead of reading, "all lands and personal property in the Province of Ontario shall be liable to taxation," now reads, "all property in this Province shall be liable to taxation." Subsection 8 of the interpretation clause of the Assessment Act declares that "'property' shall include both real and personal property, as hereinafter defined."

If the above definition is intended to be restrictive of the broad meaning which might otherwise be attributed to the word "property," then section 7, read in the light of the interpretation clause, would be, "all real and personal property shall be liable to taxation"; and if the words "real property" are to be confined strictly to the definition given in subsection 9, viz., to include only "all buildings or other things erected upon or fixed to the land, and all machinery or other things so fixed to any building as to form in law part of the realty, and all trees or underwood growing upon the land, and land covered with water, and all mines, etc.," "real property," so interpreted, would not include land itself (except land covered with water). The word "land," in fact, has been dropped out in section 7 by the amendment in the Act of 1892, and unless real estate be held to be synonymous with the word "land" as used in subsection 9, section 2 of the Assessment Act, land *ex vi termini* is not taxable. Mr. Justice Patterson, in *Toronto Street Railway Co. v. Fleming*, held that land was taxable because the words "land" and "personal estate" were used in section 9 of the Act of 1868-9. In other words, in addition to the apparently limited meaning attributed to the word "land" in subsection 9, section 2, of the interpretation clause, land should also have its natural primary and obvious meaning. This was the only construction which did not lead to an absurd conclusion.

Now, if the same common sense construction is applied to the word "property," we will attribute to these words their natural, primary, and obvious meaning, and conclude that the amplification set out in subsection 9 of the