

from the Court of Revision to the Board. When said appeal came up for hearing, the Chairman stated that the Board was without jurisdiction, and the parties joined in a consent to its being heard as if an appeal from the County Court Judge. The Board then heard the appeal, and gave judgment dismissing it. The companies applied for and obtained leave to appeal from said judgment to the Appellate Division, which reversed it. On appeal from the last-mentioned judgment to the Supreme Court of Canada,

*Held*, Fitzpatrick, C.J., and Idington, J., dissenting, that the case was not adjudicated upon by the Board *extra curiam*; that it came before the Appellate Division and was heard and decided in the ordinary way; an appeal would, therefore, lie to the Supreme Court of Canada under sec. 41 of the Supreme Court Act.

A railway company, under the authority of the Parliament of Canada, built an international bridge over the St. Lawrence River at Cornwall, and have since run trains over it.

*Held* that such superstructure, supported by piers resting on Crown soil and licensed for railway purposes, was not included in the railway property assessable under sec. 47 of the Ontario Assessment Act (R.S.O., 1914, ch. 195); if it is included, it is exempt from taxation under sub-sec. 3 of sec. 47.

Judgment appealed from, 34 Ont. L.R. 55, affirmed.

*Watson*, K.C., and *Gogo*, for appellant. *Ewart*, K.C., and *W. L. Scott*, for respondents.

Alta.]

[Feb. 21.]

THE NORTH-WEST THEATRE CO. v. MACKINNON.

*Construction of statute—Alberta "Assignments Act"—Assignment for benefit of creditors—Occupation of leased premises—Liability of official assignee.*

The Alberta Assignments Act, as amended by the Alberta Statutes, ch. 4, sec. 14, of 1909, and ch. 2, sec. 12, of 1912, provides that assignments for the general benefit of creditors must be made to an official assignee appointed under the Act, and that the assignment shall vest in such assignee all the assignor's real and personal property, credits and effects which may be seized and sold under execution. The lessee of premises held under a lease from the plaintiffs made an assignment to the defendant who took possession thereof and, on threat of distress, agreed that he would guarantee the rent so long as he remained in occupation. After three months the defendant quitted the premises and notified the landlord that