

An easement of a reservoir company of flowing lands, without ownership of the lands or drain, is not taxable: *Fall River v. Bristol County Commissioners*, 125 Mass. 567. Water pipes are personal property: *Dudley v. Jamaica Pond Aqueduct Co.*, 100 Mass. 183. Gas pipes are machinery, and hence personal property: *Com. v. Lowell Gaslight Co.*, 94 Mass (12 Allen) 75.

The right to lay an aqueduct to a spring of water is a right in the realty, together with an easement from the spring through defendant's land to her own land: *Clark v. Gliddon*, 50 Vt. 702.

An easement is an interest in lands: *Huyck v. Andrews*, 113 N.Y. 81. It is real property: Washburn, "Easements," 5. It is an estate or interest in lands, within the Statute of Frauds, requiring contracts to be in writing: *North Beach & Mich. Co.'s Appeal*, 32 Cal. 506; *Foster v. Browning*, 4 R.I. 51; *Rice v. Roberts*, 24 Wis. 465; *Cayuga Ry. Co. v. Miles*, 13 Hunt. 173; *Day N.Y. Cent. Ry. Co.*, 31 Barb. 548. Easement is only an appurtenance when necessary to enjoyment of thing granted: *Mirthicum v. Ray*, 76 U.S. (9 Wall.) 243.

From all of which it may be inferred that the question of taxing gas and water mains, poles and wires of telegraph, telephone, and electric railway companies, and the tracks of street and other railways, is somewhat perplexing.

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CURRENT ENGLISH CASES.

WILL—CONSTRUCTION—ILLEGITIMATE CHILDREN—GIFT TO "CHILDREN" OF PERSON DESCRIBED AS "WIFE."

In re Harrison, Harrison v. Higson, (1894) 1 Ch. 561, a testator whose daughter had gone through a form of marriage with a man named Higson, who had been previously married to her aunt, who had died in the testator's lifetime, made his will, bequeathing certain property in trust for his four children, including the daughter in question, who was described as "the wife of John Higson," for life, and, as to her share, after her death in trust "for the child or children of the said A. J. Higson." At the time of the will she had a child by Higson, and after the death of the testator she had two other children by him. The question Kekewich, J., had to decide was whether any of these children could take, under the will, as children of A. J. Higson,