

It is, however, urged that as to the companies named in the Act under consideration sub-s. 9 of s. 2 has been repealed by implication. Such a construction of sub-s. 4 would be so unjust and inequitable and so contrary to the principles underlying the Assessment Act that it requires for its support the clearest authority, and the most cogent reasons. The Legislature has expressed its mind clearly in sub-s. 9 of s. 2 of the Assessment Act that land, real property and real estate respectively shall include all buildings or other things erected upon or affixed to the land, and all machinery or other things so fixed to any building as to form in law part of the realty.

Further by s. 7 of the Assessment Act it is said, that all property in this province shall be liable to assessment. The Act also defines the word property as including both real and personal property, as defined in sub-ss. 9 and 10 of s. 2 of the Act. The language of every subsequent enactment affecting assessment must, therefore, be construed as far as possible giving due effect to the language of the foregoing sections, unless the language of such latter enactments in express terms modifies or repeals them.

The law will not allow the revocation or alteration of a statute by construction when the words may have their proper operation without it. *Kutner v. Phillips* (1891) 2 Q.B. 267, per A. L. Smith, J. It is said in Maxwell, 3rd edition, 277, that a sense of the possible injustice of an interpretation ought not to induce judges to do violence to well settled rules of construction, but it may properly lead to the selection of one rather than the other of two possible interpretations whenever the language of the Legislature admits of two constructions, and if construed in one way would lead to obvious injustice, the courts will act upon the view that such a result could not have been intended unless the intention had been manifested in express words.

Now, it is quite clear that sub-s. 4 refers to its immediate antecedent clause, sub-s. 3. Sub-s. 3 enumerates certain specified portions of plant and appliances used or placed on the public streets; all the plant and appliances used or placed on the street are not enumerated. "Rolling stock," for instance, which is part of the plant and appliances on the street, is not included in the enumerated articles. The exception reads, "Save as aforesaid rolling stock, etc., etc., shall not be land within the meaning of the Assessment Act." Here clearly the first exception or exemption relates to the class of property on the street declared to be liable to assessment as land, but express words are used for greater precision, and to indicate clearly that the omission was advisedly made, and that "rolling stock" is intended to be freed from assessment or taxation, the particular words "rolling stock" are followed by general words "plant and appliances." It is in accordance with a well known principle of law that general words following particular words will not include anything of a class superior to that to which the particular words belong (Hardcastle 3rd ed. 192). General words which follow particular words and specific words of the same nature as itself take their meaning from them, and are presumed to be restricted