

not only the land itself, but all buildings, fixtures, improvements, rights and privileges appertaining thereto."

The Supreme Court decides in *Fond du Lac Water Company v. Fond du Lac*, 82 Wis. 322, that the entire plant and works are an entirety within *Yellow River Improvement Co. v. Wood County*, 51 N.W. 1,004, 1,005.

Except in Kansas, it is held that improvements upon public lands of the United States, as well as the right to possess and occupy them, may be taxed by the State; and the possessory right to a mining claim may be made taxable without infringing on the rights of the United States: *Forbes v. Gracy*, 94 U.S. 762; and the Arizona Supreme Court held that the superstructure of a railway is taxable, although the right of way is expressly exempted from taxation by Act of Congress (14 U.S. Statutes at Large 292): *Atlantic and Pacific Railway v. Le Sueur*, 1 L.R.A. 244; 2 Interstate Com. Rep. 189.

A pipe line for oil is real estate: *State v. Berry*, 53 N.J.L. 212, affirming 32 N.J.L. 308. A street railway track is assessable as real estate in New York: *People v. Cassity*, 46 N.Y. 46; in California, *N. Beach and M.C. Co.'s Appeal*, 32 Cal. 499; in Maryland, *Appeal Tax Ct. v. W. Maryland*, 50 Md. 274; in Illinois, *Chicago v. Bac*, 41 Ill. 306; and in Connecticut, *New Haven v. Fair Haven and W.C. Co.*, 38 Conn. 422. A telegraph line is taxable as realty, *W.U. Tel. Co. v. State*, 9 Baxter (Tenn.) 509. Gas pipes are taxable as real estate, *Providence Gas Co. v. Thurber*, 2 R.I. 15. Pipes of natural gas company laid in city streets are not taxable as land: *Pittsburg's Appeal*, 123 Pa. 374. Pipes laid through the streets do not become property of the city or part of the realty. They are the personal property of the company: *Memphis Gaslight Company v. State*, 6 Coldwell (Tenn.) 310. Chapter 120 of the Revised Statutes of Illinois, s. 16, declares gas mains and pipes laid in roads, streets, etc., personal property. Although no similar provision is made in regard to water mains and electric poles and wires, yet they were held to be personal property: *Shelbyville Water Co. v. People*, 140 Ill. 545.

A contract giving a party the exclusive right to dig ore in certain lands, no estate or interest in the land being granted, is a license, and not a grant or lease: *E. Jersey Iron Co. v. Wright*, 32 N.J. Eq. 248.