

C.S.C., to lay pipes in the streets, etc., and held that an aqueduct laid as that was, was an immovable by its nature and that the pipes were taxable.

This view seems to accord with the law in the United States. Cooley on Taxation, p. 368.

The mains of a gas light company are appurtenant to its lots, and only taxable therewith unless otherwise provided by statute. The word "machinery" has been held to include gas pipes laid under the streets, and gas meters. See note 6, p. 368, and cases there cited. Dillon, sec. 789, p. 967, (4th edition) says: "So the property of gas companies and of water companies within the municipality is, ordinarily, taxable by it." See also note 2 where cases are stated as holding that pipes laid in the streets of a city by a gas company, under a grant in their charter, are fixtures, and taxable as real estate; and that a lessee and proprietor of city water works for a term of years, whose contract of lease did not stipulate for exemption from city taxation, was held taxable in respect of such works, they being treated as real estate. I am therefore, of opinion that the respondents had a right to tax these mains and pipes as part of the real estate belonging to appellants in the city of Sherbrooke, and that the petition must be, as it is, dismissed with costs.

The judgment is as follows:—

"Considering that appellants are incorporated for the purpose (amongst other things) of furnishing gas and water to the city of Sherbrooke and certain neighboring municipalities, with power to lay down mains and pipes in the streets, squares and highways, and lanes thereof, to conduct the gas and water to the consumers thereof;

"Considering that appellants have constructed their gas works upon said part of lot one thousand two hundred and thirty nine and their water works upon said part of lot five hundred and seventy one, and have respectively connected therewith and attached thereto the mains and pipes which they are so authorized to lay by their act of incorporation for the purpose of supplying gas and water to the consumers thereof;

"Considering that respondents are duly authorized to levy taxes upon all lots and parts of lots of land in said City with all buildings and erections thereon, and for the purpose of said taxation they have placed a value of thirty-six thousand dollars on the land, buildings and appurtenances constituting said gas works, and of seventy eight thousand dollars on the land, construc-