

much ground for the view that the statutory comparison of such lands with neighbouring agricultural lands was intended to prevent them from being assessed too low, as for the opposite opinion.

Sub-section 3, even as it stands, expressly says the land *and the buildings* are to be assessed. This must mean all buildings which add to the value of the land for any purpose, and not merely buildings which add to its agricultural value. That is the sole statutory test, applicable, in my opinion, to all lands and to all buildings thereon.

For these reasons, I agree with the Board that the buildings in question were properly assessable. With the amount we have nothing to do, that being a pure question of fact.

MOSS, C.J.O., OSLER and MACLAREN, J.J.A., concurred.

MEREDITH, J.A., agreed in dismissing the appeal, for reasons stated in writing.

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JANUARY 17TH, 1910.

RE CONIAGAS MINES LIMITED AND TOWN OF COBALT.

*Assessment and Taxes—Properties Assessed at over \$20,000—Reduction by Court of Revision to Less than \$20,000—Right of Appeal to Ontario Railway and Municipal Board—Buildings on Mineral Lands—Value—Question of Fact—Leave to Appeal to Court of Appeal.*

Motion by the Coniagas Mines Limited for leave to appeal to the Court of Appeal from a decision of the Ontario Railway and Municipal Board, pronounced upon an appeal from the ruling of the Court of Revision of the town of Cobalt, in respect of the assessment of certain properties belonging to the applicants.

The motion was heard by MOSS, C.J.O., OSLER, GARROW, MACLAREN, and MEREDITH, J.J.A.,

H. H. Collier, K.C., for the applicants.

W. J. Clark, for the town corporation.

Moss, C.J.O.:—The properties consist of a number of lots laid out upon the town-site of Cobalt, some being vacant and some having dwelling-houses and other erections thereon. They are laid out on part of mining locations J.B.6. The applicants