

of Appeal, 9 R., Jan., 172; Lord Esher, M.R., holding, at page 173, that the Local Board, having the exclusive right of laying down mains and pipes, they have by virtue of the Act of Parliament a right to the possession of them, and it follows that they are the owners and occupiers of the land filled with those pipes. See also *Beaver v. London Portland Cement Co.*, 3 R. 47.

Legislation in the United States has been, as a rule, more comprehensive than with us. The Revised Statutes of Maine, c. 6, s. 9, defines that "'real estate,' for the purposes of taxation, includes all lands ... and all buildings erected on or affixed to same," and that "'lands' includes all tenements and hereditaments connected therewith, and all rights therein and interests therein." Under this statute the Supreme Court has held that water mains, pipes, etc., are to be considered real estate, and are taxable: *Inhabitants of Paris v. Norway*, 27 Atl. 143; 21 L.R.A. 525. 'Haskel, J., delivering the opinion of the court, says that his court gives very wide scope to the definition of real estate for the purposes of taxation, and cites *Hail v. Burton*, 69 Me. 346, which decides that a boom across the Kennebec river, fastened to permanent piers in the river, and to the shores by chains, was real estate for the purposes of taxation. Aqueducts, pipes, conduits, and hydrants have been held in Maine to be real estate: *Rockland v. Rockland Water Co.*, 82 Me. 188; *Kittery v. Portsmouth Bridge Co.*, 78 Me. 93.

Subdivision 8, s. 45 of Iowa Code, defines that "'lands' and the phrases 'real estate' and 'real property' include lands, tenements, and hereditaments, and all rights thereto and interest therein, equitable as well as legal." Under this statute, gas mains are held to be real estate, and taxable as such: *Capital City Gas-light Company v. Charter Oak Insurance Co.*, 51 Iowa 31; and as easements appurtenant to the lots owned by company, and to waterworks, they were held to be real estate: *Appeal of Des Moines Water Co.*, 48 Iowa 324; and buildings, machinery, and mains which constitute a system of waterworks are real estate for the purposes of taxation: *Oskaloosa Water Co. v. Board of Equalization of Oskaloosa City*, 84 Iowa 407. The last case was not one of mains under streets, but under land leased from a private owner. Nothing turned on this, however.

Section 1,035 of the Revised Statutes of Wisconsin declares that "real property," "real estate," and "land" "shall include