

The appellants' contention that the buildings are not the proper subject of assessment is supported by the judgment of a Divisional Court, reversing that of the Chancellor, in *Canadian Oil Fields Co. v. Village of Oil Springs*, 13 O. L. R. 405; but, having regard to all the circumstances, I incline to agree with the construction placed upon sec. 36 by the learned Chancellor rather than with that arrived at by the Divisional Court. Nothing in that case turns, I think, upon the fact that the property there in question is called "plant" rather than "buildings," for the "plant" was, as pointed out by the Chancellor, within the definition of "land" in the Assessment Act: see sec. 2, sub-sec. 7. . . .

It is, I think, the plain intention of the Assessment Act, as a whole, that all land and all buildings upon land not expressly declared to be exempt shall be assessed. The assessor's duty in making the assessment is prescribed in sec. 22 et seq. . . . Section 36 . . . makes provision for the nature of the valuation to be placed upon lands and buildings. Sub-section 1 provides that, except in the case of mineral lands, real property (which includes buildings) shall be assessed at its actual value. Sub-section 2 provides that, in assessing land having buildings thereon, the value of the land and buildings shall be ascertained and stated separately, and the assessment shall be the sum of such values; and the value of the buildings shall be the amount by which the value of the land is thereby increased. Sub-section 3 provides that in estimating the value of mineral lands such lands *and the buildings thereon* shall be valued and estimated at the value of the other lands in the neighbourhood for agricultural purposes, but the income derived from any mine or mineral work shall be subject to taxation in the same manner as other incomes under the Act. Sub-section 3 has been in the statutes unchanged for about 40 years; but sub-sec. 2 was introduced only in the year 1904, as were also the provisions for separate columns and valuations for land and buildings. And both of these new provisions, in my opinion, apply to all lands, including mineral lands, notwithstanding the continued and apparently unnecessary presence in sub-sec. 3 of the words "and the buildings thereon." The new provisions certainly apply to agricultural lands, the buildings upon which must be separately valued as the Act directs. And this would include buildings upon agricultural lands not useful only for agricultural purposes. . . . And I am quite at a loss to see any reasonable ground for a different construction in the case of mineral lands.

There is nothing in the Act to indicate that such lands were intended to be specially favoured. There is, indeed, at least as