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TEETZEL, J.

MARCH 26TH, 1906.

TRIAL.

OTTAWA ELECTRIC CO. v. CITY OF OTTAWA.

Assessment and Taxes—Street Railway—Exemptions—Land Leased from Crown — Agreement with Municipality—Construction—Storage Battery—Real or Personal Property—Ejusdem Generis Rule—Fixture.

Action to recover \$5,000 paid by plaintiffs to defendants for taxes in 1904, in respect of an assessment made in 1903, and for a declaration that the assessment was illegal and void.

F. H. Chrysler, K.C., for plaintiffs.

T. McVeity, Ottawa, for defendants.

TEETZEL, J.:—Plaintiffs are lessees from the Crown of 3 hydraulic lots, upon one of which is erected a building containing a storage battery, which consists of 288 cells, being wooden boxes lined with lead, each containing a number of leaden and glass plates. The cells are all connected by soldering or lead burning, and the total weight is several tons. The battery rests by its own weight on insulators, and is in no way fastened to the floor. The building was specially put up for it, and the items for its construction were put together in the building. It is connected with plaintiffs' railway