Kelly, J., agreed in the result, for reasons stated in writing.

RIDDELL, J. (dissenting):—. . . I cannot convince myself that the Legislature, by the very general language employed, intended to render mine-owners liable for an accident under such circumstances as are disclosed in the present case. It seems to me that something in the nature of definite negligence resulting in an accident must be brought home to the defendants; and that we are not to indulge in conjectures in such more than in other cases. . . .

Appeal dismissed; RIDDELL, J., dissenting.

APRIL 19TH, 1915.

RE ONTARIO AND MINNESOTA POWER CO. AND TOWN OF FORT FRANÇES.

Assessment and Taxes—Appeal from Decision of Ontario Railway and Municipal Board—Questions of Law—Assessment Act, R.S.O. 1914 ch. 195, sec. 80(6), (7)—Ontario Railway and Municipal Board Act, R.S.O. 1914 ch. 186, sec. 48(3)—Opinion of Court—Form of Judgment—Res Adjudicata.

Motion by the Corporation of the Town of Fort Frances to vary the "minutes of judgment" as settled. The reasons for the opinion of the Court are noted ante 216.

The motion was heard by Falconbridge, C.J.K.B., RIDDELL, LATCHFORD, and KELLY, JJ.

G. H. Watson, K.C., for the applicant corporation. Glyn Osler, for the company.

The judgment of the Court was delivered by RIDDELL, J.:— The ground taken is that the only appeal given being on a question of law, the form of the judgment (or opinion) is wrong.

(1) The Board had fixed the "actual value" of the land assessed at \$1,000,000, and the only question of law (Assessment Act, R.S.O. 1914 ch. 195, sec. 80(6)) in respect of the land which was in question was, whether the Board should have fixed the "actual value" at \$550,000 or \$95,000. On the facts as disclosed