DIARY FOR MARCH.

1. Tuesday.....St. David.
4. Sunday......*4th Sunday in Lent.*
5. Monday.....York changed to Toronto, 1834.
6. Tuesday.....Court of Appeal sits. General Sessions and County Court Jury Sittings for Trial in York.
10. Saturday.....Prince of Wales married, 1863.
11. Sunday......*5th Sunday in Lent.*
13. Tuesday.....Lord Mansfield born, 1704.
16. Friday.....Queen Victoria made Empress of India, 1876.
17. Saturday....St. Patrick. Sir John Robinson, C.J. Court of Appeal, 1862.
18. Sunday......*6th Sunday in Lent.* Arch. McLean, 8th C.J. of Q.B.
19. Monday.....P.M.S. VanKoughnet, 2nd Chancellor of U.C., 1862.
23. Friday......Good Friday. Sir George Arthur, Lieut.-Gov. of U.C., 1838.
25. Sunday.....*Easter Sunday.*
26. Monday.....Easter Monday. Bank of England incorporated, 1694.
28. Wednesday..Canada ceded to France, 1632.
30. Friday......B.N.A. Act assented to, 1867. Lord Metcalf, Gov.-Gen., 1843.
31. Saturday.....Slave trade abolished by Great Britain, 1807.

Reports.

ASSESSMENT CASES.

IN THE MATTER OF THE APPEAL FROM THE COURT OF REVISION OF THE CITY OF TORONTO BY THE CONSUMERS' GAS COMPANY.

Assessment—Gas Company's property, plant, machinery, and mains—Taxable interest in land—Easement or hereditament—Gas mains on highway.

On appeal from the Court of Revision of the City of Toronto to the County Judge, it was

Held: 1. Gas mains are assessable as machinery forming an indivisible part of their plant, and appurtenant to the land actually owned.

2. Subsection 7 of the interpretation clause of the Municipal Act is to be read in the Assessment Act, and in that case an easement is expressly named as a taxable interest; and if the Gas Company's interest in their mains is only an easement, it is expressly assessable.

3. Even if the above clause is not read into the Assessment Act, the words "real property" and "real estate" in the Assessment Act cover and include an easement.

4. The interest or estate of a gas company in the mains and soil in which they are laid is a hereditament rather than an easement, and as such taxable as land.

5. Gas mains are not exempt from taxation because laid on a public highway.

6. Exemptions of highways and streets from taxation should be directly construed and confined to the interest of the Crown and municipality therein.

[TORONTO, Dec. 19th, 1893. McDOUGALL, Co. J.

This was an appeal by the Gas Company from the Court of Revision of the City of Toronto, which had confirmed the assessment for the year 1894 of the property of the appellants, The Consumers' Gas Company, as follows: Land,