

In another case a question arose as to whether the respondent was owner or tenant of certain premises. He claimed to be the owner under an alleged purchase, which, as the judge remarked, was adorned with numerous badges of insincerity and deception. No money was paid, and there was no registration of the deed and mortgage. There was in the mortgage a covenant to pay a certain sum in less than six months, which covenant was given by the alleged owner, who was shown to be insolvent, to the knowledge of the vendor, and the actual payment to be made under the mortgage during its currency, was the exact rental value of the property assessed; it also appeared that the alleged purchase was made to enable the respondent to qualify for municipal honours. The learned judge on the evidence held that the real transaction was a rental of the premises, and not a purchase, and that the so-called purchaser was not at the time of the assessment, or at the date of the appeal, the owner of the premises in question, but should be rated as tenant.

A contribution was made to the mountain of decisions on the subject of fixtures. There seems to be no possibility of arriving at any rule, or set of rules, to guide as to what articles are to be considered as fixtures. In this appeal it was held that the wires, switchboards and instruments of a telegraph company are assessable as real estate. The city was not successful, however, in sustaining the assessment of either the patent of the Luxfer Prism Co. or its supposed value.

The appeals also brought out various defects and oversights in the Assessment Act. We can only at present refer to a few of the many which need careful attention at the hands of the legislature. The present practice as to appeals from the Court of Revision is cumbersome and expensive. An appellant who desires to be in a position to obtain the opinion of the Court of Appeal can only do so as a matter of right by first demanding an appeal to a Board consisting of three county judges, who must first hear and decide the case. An appeal to a single judge gives no such right. This procedure entails considerable expense, and is of no value whatever, if it is the desire to have a final decision from the Court