(d) All buildings, or any part of any building and all structures, machinery and fixtures, erected or placed upon, in, over, under, or affixed to, land ;

(e) All structures and fixtures erected or placed upon, in, over, under, or affixed to any highway, road, street, lane or public place or water ; but not the rolling stock of any railway, electric railway, tramway or street railway. See R. S. O., 1897, c. 224, s. 2, par. 9 ; 3 Ed. VII., c. 21, s. 7 (1). (a)

"Income."

8. "Income" shall mean the annual profit or gain or gratuity (whether ascertained and capable of computation as being wages, salary or other fixed amount or unascertained as being fees or emoluments, or as being profits from a trade or commercial or financial or other business or calling (directly or indirectly received by a person from any office or employment, or from any profession or calling, or from any trade, manufacture or business, as the case may be ; and shall include the interest, dividends or profits directly or indirectly received from money at interest upon any security or without security, or from stocks, or from any other investment ; and also profit or gain from any other source whatever. New.

(a) It is often difficult to determine when things are so affixed to land or buildings as to form in law part of realty. The Suspension Bridge, between Ontario and the State of New York, across the Niagara Falls at Clifton, has been held "land." Niagara Falls Suspension Bridge Co. v. Gardner, 29 U. C. Q. B., 194-197. (As to the method of assessing international and inter-municipal bridges, see section 43).

It was held by the Court of Appeal in Toronto Street Railway Co. v. Fleming, 37 U. C. Q. B. 116, reversing the Court of Queen's Bench in 35, U. C. Q. B. 264, that the Toronto Street Railway was not assessable for those portions of the streets occupied by them for the purposes of their railway, as being land within the meaning of The Assessment Act, 32 Vic., c. 36. But this case has been overruled by the Supreme Court in Consumers' Gas Co. v. Toronto, 27 S. C. R., 453, which held that the rails, poles and wires of the Toronto Railway Co., used by them in operating their electric railway, and laid and erected in and upon the public highways of the City of Toronto, were subject to assessment under The Consolidated Assessment Act, 1892, as real estate.

It was also held in re Calgary Gas and Waterworks Co., 17 C. L. T. (Oct. N) 309, following Consumers' Gas Co. v. Toronto, that the water mains and pipes of the Calgary Gas and Waterworks Co., laid within the City of Calgary, were assessable as "land."

As to the assessment of Telephone and Telegraph Companies under the present Act, see section 14.