Meredith, C.J.C.P., MacMahon, J., Teetzel, J.] [Nov. 12, 1907.

BELLEVILLE BRIDGE CO. *v.* TOWNSHIP OF AMELIASBURG.

Assessment—Toll bridge over navigable waters—Liability to assessment—Real property—Easement—Exemptions — Interest of Crown—Bridge forming part of toll road—Public road or way.

A toll bridge across the waters of the Bay of Quinté, and its approaches, erected by a company incorporated by 50 & 51 Vict. c. 97(D.), and acquired by the plaintiffs, who were incorporated by 62 & 63 Vict. c. 95 (D.), was held to be liable to assessment, as regards the part situate in the township of Ameliasburg, as real property, within the meaning of the Ontario Assessment Act, 4 Edw. VII. c. 23.

The effect of the two Dominion statutes referred to is to confer a perpetual right in the nature of an easement to construct and maintain the bridge across the navigable waters of the Bay of Quinté; the words "real property," in s. 2 (7), of the Assessment Act, by virtue of s. 2 (8), of the Municipal Act, 1903, include an easement; and the bridge comes within none of the exemptions mentioned in the Assessment Act. The interest of the Crown, liable under the general words of the statute; and the plaintiffs were not agents or trustees for the Crown. Sec. 37 of the Act applies only to a bridge forming part of a toll road, and not to this bridge; nor is this bridge a public road or way, within the meaning of s. 5 (5) of the Assessment Act.

Niagara Falls Suspension Bridge Co. v. *Gardner* (1869) 29 U.C.R.94; *In re Queenston Heights Bridge Assessment* (1901) 1 O.L.R. 114, and *International Bridge Co.* v. *Village of Bridgeburg* (1906) 12 O.L.R. 314 followed.

Judgment of BOYD, C., affirmed.

E. G. Porter, for plaintiffs. *W. S. Morden*, for defendants.

Divisional Court, Ch.D.] [Nov. 18, 1907.

REX *v.* BRISBOIS.

Liquor License Act—Selling liquor without a license—Absence of evidence to shew sale by defendant.

Where defendant was convicted and imprisoned for the sale of liquor without a license, but the evidence returned in re-