

or to apportion the assessment among two or more of the wards, as he may deem it convenient. It merely removes one of the difficulties pointed out in the cases before decided, but does not extend the principle on which the value of such property, apart from the franchise of the company or its use to a going concern, is to be ascertained by the application of the rule provided by sec. 28 of the Assessment Act for ascertaining its value. It is now to be valued as if it were all in one ward. That is to say, as a whole or as an integral part of a whole, but still without reference to its connection with a franchise or its use as the property of a going concern. The learned chairman of the board (McDougall, Co. J.) has given a very full and satisfactory exposition of the new section, to which nothing can be added, except that the decisions by which the Court of Appeal is bound require much more comprehensive legislation to remove their effect than anything which is found in that clause.

ARMOUR, C.J.O., and MOSS, J.A., wrote opinions to the same effect.

MACLENNAN, J.A. (dissenting)—The injunction to assess all property at its actual cash value still remains. So does the mode of appraisal, as if in payment of a just debt from a solvent debtor. But the obligation to assess in several wards is swept away, and it may be assessed all together in any one ward, or it may be apportioned amongst two or more wards, and in either case it shall be valued as a whole, or as an integral part of a whole. Each of the companies owns, and is assessed for, freehold land in the ordinary sense, as well as for their rails, poles, wires, etc., upon the public streets, and the two kinds of real estate are connected, both in construction and in use, and, taken together, answer the description in the sub-section "real property belonging to . . . any . . . incorporated company, and extending over more than one ward in any city," and what the section says is, that it may be assessed together in any one of such wards. That is what has been done here. It has been valued as a whole, that is, as if the company, being solvent, were conveying the whole to a creditor in payment of a just debt. In valuing the land of the company extending over several wards *as a whole*, the value of the rails, poles, wires, etc., must be included as a part of the whole. But, even if it becomes necessary to value a part of the company's real property separately, as in the case of that part which may be in a township outside of a