

regard. Indeed, it does not even indicate whether there ought to be any degree of consistency in the treatment of the various bridges.

Generally speaking, if a bridge is not operated as a toll facility, it is difficult to see why it should be taxed when the road system, of which it forms a part, is not. However, in the case of Ontario international bridges, the only toll-free structure is the Pigeon River Bridge. Tolls are levied on all other bridges, and therefore, as revenue-producing structures, it is difficult to see why they should not pay some form of tax to the local community. Whether such local communities benefit or suffer from the presence of a bridge is open to question, but there is no doubt that some of them have come to depend on their local bridge for a proportion of their income and it could be politically embarrassing to attempt to change the situation at this point. It also seems desirable that all communities adjacent to bridges should be treated in a consistent fashion and consequently, it would be preferable if all bridge authorities were required to pay local taxes. Obviously, if either level of government directly owns and operates a bridge, only a grant in lieu of taxes can be paid. In the case of a public authority, however, taxes could be paid on a normal basis.

- f) Where appropriate, provisions governing regulation of the toll structure for the use of the bridge before and after the indebtedness of the bridge authority has been retired shall be clearly stated.

This guideline was probably aimed at a specific problem, namely the conflict between the U.S. policy of toll-free bridges on reversion and the Canadian policy of imposing tolls. The prime example is the Blue Water Bridge where the Government of Ontario had the reversionary interest and made an agreement with the U.S.A. that no tolls would