assumed that the Legislature ever contemplated for a moment putting the named companies upon a better footing than other companies in reference to their assessment liability? On the contrary the effort was to get legislation that would subject their street plant and appliances to assessment upon the same basis as their other plant, and the Act of 1902 was intended to accomplish this. With reference to the rolling stock part of their plant and appliances different considerations prevailed. Street cars were first assessed in 1901; the rolling stock of no other railway company save electric railways had ever been assessed or sought to be made liable; their cars were always considered personal property and like the personal property of all such companies were not liable to assessment or taxation. The rolling stock of steam railways was not liable to assessment, and it was felt that electric railways should fairly be put upon the same basis; hence the exemption in sub-s. 4. Therefore, looking to the whole history of the legislation it is reasonably plain that with the exception as to rolling stock it was intended to make the outside plant of the companies named liable to assessment at its cash value, and to remove the alleged injustice of the scrap iron method of valuation. If the saving clause has the meaning argued for it by the appellants, $1,176,000 (as appears by the figures on the assessment rolls) will be added to the assessment on the one hand, while by the same Act $1,385,000, the value of the plant heretofore assessed, will become exempt—this effect of the legislation thus shewing a net decrease to the municipality of $209,000 of assessment value. If the scrap iron basis of value had not been disturbed at all the municipality would have been the gainer to the extent of $209,000 in assessment value. It would require distinct and unmistakeable language to warrant such a conclusion. To my mind the meaning of the clause is to be arrived at by considering the language of sub-s. 3, which is its antecedent. That sub-s. deals with street equipment only. It must also be read in the light of its initial word "rolling stock," a portion of the plant solely used on the public streets, and the words following, "plant and appliances" would upon this view be restricted to "plant and appliances" on the street, that is to say, rolling stock and all other plant and appliances upon the streets and not enumerated in sub-s. 3 are not to be considered land or liable to assessment or taxation. This is the only reasonable view of its meaning consistent with the chief object that the Legislature had in view, namely, to remove the alleged scrap iron grievance, a grievance existing only in regard to street plant and appliances. To apply the construction contended for by the appellants would produce a result and discrimination so unjust and inequitable as to shock the conscience of every ratepayer. The words "rolling stock, plant and appliances" construed as above indicated, are given an intelligent meaning, consistent with what I believe was the true intention of the Legislature. "A general later law does not abrogate an earlier special one by mere implication. Generalia specialibus non derogant; the law does not allow an exposition to revoke or alter by construction of