

passenger, while the average cost per passenger was 4.64c. For this year the commission will have to provide \$1,000,000 additional for wages. The accounts are being audited, and as soon as this work is completed the commission will be able to fix the fare to be charged.

Guelph Refuses to Lease Guelph Radial Railway to the Grand River Ry. Co.

Guelph, Ont., ratepayers on Aug. 11, by a vote of 1,285 to 437, refused to sanction the bylaw to lease the Guelph Radial Ry. to the Grand River Ry. Co. on the terms, detailed in Canadian Railway and Marine World for Aug., pg. 442.

The vote was the end of a short but exciting campaign. When the city council first approved of the agreement on July 15, its action was apparently generally approved by the citizens. The agreement contained a clause to the effect that it was not to become operative until approved by the Hydro Electric Power Commission of Ontario, with which the city has an agreement for the construction of an electric railway line from Toronto to London, etc. It was principally in connection with this point that the campaign was carried on. Sir Adam Beck, chairman of the commission, spoke at two meetings in opposition to the bylaw, and a great deal of work was done in the same direction by representatives of the municipalities of the district which are members of the Hydro Electric Railway Association of Ontario.

A press report of Aug. 15 stated that, as a result of the Guelph vote, a proposal to have a meeting of representatives of municipalities in Wellington County at Arthur at the end of the month had been called off. The meeting was to have been held to confer with C.P.R. officers as to the building of an electric railway from Guelph through Elora, Fergus, Drayton, Palmerston, Arthur and Mount Forest.

Change in Ontario Law Respecting Assessment of Electric Railway Structures, Etc.

An act to amend the Assessment Act, and other acts in connection therewith, passed at the Ontario Legislature's last session, contains the following sections:

"12. Section 44 of The Assessment Act is amended by adding the following as subsection 4:—

"(4) Notwithstanding anything contained in this section or any other section of this act the structures, substructures, superstructures, rails, ties, poles and wires of such an electric railway, shall be liable to assessment and taxation in the same manner and to the same extent as those of a steam railway are under the provisions of section 47 and not otherwise.

"13. Section 45a of The Assessment Act, as enacted by 8 Geo. V., cap. 20, sec. 39, is amended by adding at the beginning of subsection (2) the words "Subject to the provisions of subsection (3)" and by adding the following as subsection (3):

"(3) Notwithstanding anything contained in this section or in paragraph 7 of section 5, any restaurants, merry-go-rounds and switch-back railways carried on in connection with an electric railway owned, leased or operated by or for a municipal corporation or vested

in or controlled by a commission on behalf of a municipal corporation, shall be assessable."

The Assessment Act, R.S.O. 1914, chap. 195, provides as follows in sec. 47.

"(2) The assessor shall assess the land and property aforesaid as follows:

"(a) The roadway or right of way at the actual value thereof according to the average value of land in the locality; but not including the structures, substructures and superstructures, rails, ties, poles, and other property thereon:

"(b) The said vacant land, at its value as other vacant lands are assessed under this act:

"(c) The structures, substructures, superstructures, rails, ties, poles and other property belonging to or used by the company (not including rolling stock and not including tunnels or bridges in, over, under, or forming part of any highway) upon, in, over, under or affixed to any highway, street or road (not being a highway, street or road merely crossed by the line of railway) at their actual cash value as the same would be appraised upon a sale to another company possessing similar powers, rights and franchises, regard being had to all circumstances adversely affecting the value including the non-user of such property, and

"(d) The real property not designated in clauses (a), (b) and (c) of this subsection in actual use and occupation by the company, at its actual cash value as the same would be appraised upon a sale to another company possessing similar powers, rights and franchises. 4 Edw. VII, c. 23, s. 44 (2):

"(3) Notwithstanding anything in this section, superstructures, rails, ties, poles, act contained, the structures, substructures and other property on railway lands and used exclusively for railway purposes or incidental thereto (except stations, freight sheds, offices, warehouses, elevator, hotels, roundhouses and machine, repair and other shops) shall not be assessed.

"(5) A railway company assessed under this section shall be exempt from assessment in any other manner for municipal purposes except for local improvements."

Heretofore, while steam railways in Ontario were exempt from assessment and taxation on structures, substructures, superstructures, rails, ties, poles and wires on railway lands, electric railways were not exempt. The amendment given above exempts electric railways also and puts them in exactly the same position as steam railways.

The Ontario West Shore Railway's Funds.

In connection with the winding up of the Ontario West Shore Ry's affairs, T. Strothers, the trustee appointed by chap. 135 of the Ontario statutes of 1915, has on deposit with certain branch corporations \$139,360.92 derived from the sale of rails and other material of this unfortunate uncompleted electric railway. Under the terms of an act passed by the Ontario Legislature at its recent session, the trustee is entitled to purchase \$20,000 of the company's unsecured bonds, outstanding, and in the event of being unable to do so to pay interest thereon, until the fund is distributed. The fund is to be invested, subject to the Ontario Railway and Municipal Board's approval, and the interest arising from the securities purchased is to be paid

over half yearly, in pro-rata proportion to the municipalities of Goderich, Ashfield, Huron and Kincardine, and the holders of the \$20,000 of unsecured bonds if unpurchased, until maturity, when the fund will be distributed between them. The municipalities named guaranteed bonds for \$400,000 in aid of the construction of the railway.

Application was made to the Ontario Railway and Municipal Board, Aug. 12, by the Mayor of Goderich as representing the municipalities interested to have the fund invested for the next five years in the projected issue of Dominion war bonds. Counsel for the trustee asked that the investment of the fund be left in the Toronto General Trusts Corporation's hands provided that there would be no brokerage expenses in connection with the handling of the fund. The corporation promised interest at the rate of 5½ per cent. under the arrangement. Decision was adjourned pending further consideration by the municipalities.

The Montreal Tramways Co.'s Commissioners Street Line.

The Montreal Tramways Co.'s tracks on Commissioners St., Montreal, are about to be removed, and a press report states that they will not be replaced. Some years ago certain property rights on the street were taken to the courts, and the Supreme Court decided that the Montreal Harbor Commission's contention was correct. The chairman of the Montreal Tramways Commission is reported to have stated Aug. 19, that the court decision, having been given against the Montreal Tramways Co., there is nothing to be done but to remove the tracks, now that the Harbor Commission wants to deal with the property and the work of removing the tracks will be undertaken very shortly.

The Commissioners St. car line was closed to traffic, Aug. 25. It has never been a busy one, the busiest time being during the navigation season. The lines affected by the closing of Commissioners St. are the Outremont and Delorimer routes. The first line swings off McGill St. to Commissioners St. for only a very short distance so as to make the turn, and the effect of the removal of the tracks will not seriously affect this service. The Delorimer line, however, runs right along the harbor front from Berri St. to McGill St., and gives the navigation service. The public will now have to use the Notre Dame St. line, and make their way to the water front.

It was reported recently that the Montreal Tramways Co. had been asked to remove its lines to the opposite side of Commissioners St., but the report of Aug. 24, states the company will not relay the tracks, as to do so would cost at least \$90,000.

The Harbor Commission proposes to lay some additional freight tracks on Commissioners St.

Poles on Quebec Streets—The question of poles carrying electric wires on the streets has again been brought forward in Quebec. W. J. Lynch, General Manager, Q.R.L. & P. Co., is reported to have said the company is willing and anxious to do everything in its power to avert accidents. All the companies interested, he said, should get together and discuss the matter with the city authorities.