

the Supplementary Revenues act, which levied tribute for provincial purposes upon a number of corporations, including the railway companies, who were called upon to pay \$5 per mile. Here was a source of revenue which could, and would, be gradually increased as the necessities of the province might require. Last session, largely as a result of the agitation of Mr. Pettypiece, and the information brought out by him, it was decided to place additional taxation at once upon the railroad companies. The method in which that was to be done was not the work of the government merely, but was first endorsed by the special committee on Municipal Taxation, of which Mr. Whitney, Mr. Foy, and other leading Conservatives were members, and of which the Attorney-General was chairman. In fact, up to the closing days of the session, when the chance seemed to present itself to the Opposition of making some political capital, there was not only no hostile criticism of the plan for taxing corporations which the House afterwards adopted, but tacit or expressed approval from members of both parties. The recom-

mendation, of the Municipal Taxation committee had been that a commission for the taxation of railroad and kindred corporations was not necessary. It had provided machinery for reaching telegraph and telephone companies, to which he would refer later, and it had left the government to reach the railway companies by the old method. The new scale for the taxation of railways was as follows, and, as the Premier figured it out, it meant that these corporations would pay some 3 per cent. interest on the provincial subsidies which had been voted to them:

Organized districts—		
Single track, per mile		\$30
Double track, each additional		10
Unorganized districts—		
Single track, per mile		\$20
Double track, each additional		5
Under 100 miles, per mile		15
Double track, each additional		5
Under this plan		

The Railways Would Pay Increased Taxation.
as follows:

RAILWAY	MILES	OLD RATE	NEW BASIS
Bay of Quinte Railway.....	71	\$356.12	\$ 1,065
Thousand Islands Railway.....	6	31.65	90
Kingston and Pembroke.....	103	515.50	3,090
Brockville, Westport & Sault Ste Marie.....	45	225.00	675
Central Ontario.....	135	673.00	\$4,050
Canada Southern.....	382	1,910.00	11,460
Ottawa & New York.....	55	275.00	825
Niagara, St. Catharines & Toronto.....	19	95.00	285
Tilsonburg, Lake Erie & Detroit.....	20	98.75	300
Toronto, Hamilton & Buffalo.....	84	418.35	1,260
Lake Erie & Detroit River.....	222	1,111.75	6,660
Canadian Northern.....	353	1,767.50	7,060
Grand Trunk (single).....	2,507	13,275.95	75,210
Grand Trunk (for double).....	481	4,810
Grand Trunk (unorganized).....	148	2,960
Canadian Pacific.....	1,215	12,020.50	36,450
Canadian Pacific (unorganized).....	1,189	23,780
Canada Atlantic.....	250	1,947.50	7,500
Canada Atlantic (unorganized).....	140	2,800
Nosbonsing & Nipissing.....	5	27.50	75
		\$34,749.07	\$190,405

The municipal taxation would remain practically as at present, save that railway property on highways would hereafter be assessable. What this would mean would be made apparent from the following letter which

he had received from Mr. Hutton, assessment commissioner of the city of Hamilton:

"In reply to your letter re the assessment of railway lands, it does not appear to me that there will be any-