

Is not the Association in taking that position fighting the battle of all farmers? Should it not have the support of all farmers in the position taken?

In the United States railways are taxed. In that country about \$50,000,000 is collected in local taxation on railways. In Maine the average annual taxation per mile is \$167.77; in Michigan, \$167.80; in New York, \$552.51. Taking the average of all the States, the average annual taxation per mile of railway is \$261.36.

The Grand Trunk Railway, as shown by an article contributed to the Canadian Magazine by Mr. Pettypiece, paid \$186,036 in 1901 in taxes on 335 miles of road in Illinois, Indiana, and Michigan; on 2,653 miles of line in this Province the same company paid \$50,000 less taxes than it paid in the United States. One-eighth the mileage in the United States that there is here, and still \$50,000 more paid in taxes in the United States than is paid in Ontario.

On 172 miles of track in the poverty-stricken States of Vermont, New Hampshire, and Maine, the Grand Trunk paid \$449,000 on 172 miles of track, as compared with \$8,600 on a like mileage in this Province.

Prince Edward County has given some \$85,000 in the form of bonus to a local line of railway, and yet when J. W. Hyatt went to look up the taxes paid by that railway on three miles of track in one township in the county he found this amounted to \$8 per year. When J. F. Beam enquired into the railway taxation in the Township of Bertie, in Welland County, he discovered that the Grand Trunk was paying \$3.23 per mile and the Michigan Central \$3.33.

Two particularly striking illustrations of the difference between the United States and Canadian systems, in regard to railway taxation, are mentioned by Mr. Pettypiece in the Canadian Magazine for February, and the facts concerning which had previously been given in The Weekly Sun.

Down at Cornwall there is an international bridge across the St. Lawrence River, and connecting Canada and the United States. One end of the bridge is in New York, the other end in Ontario. The American end of the bridge is assessed by the local authorities of New York at \$40,000, and taxes are paid on this assessment; the Ontario end of the bridge is neither assessed nor taxed. And yet the Ontario and Dominion Governments paid out of funds contributed by the taxpayers of this country \$125,000 towards building the Ontario end of the bridge, while not a dollar was paid by the United States or New York Governments towards the American end!

The other case is found in the international tunnel, beneath the St. Clair River, and connecting Ontario and Michigan. The same mileage of tunnel is found on the Canadian as on the American side; and yet the American end of the tunnel pays taxes to the amount of \$6,362 (while the Canadian end pays \$753!

Surely the demand for equalization of taxation is irresistible. And surely the Farmers' Association should have the united support of all farmers in presenting that demand.

Two other railway questions of special importance to farmers were dealt with in this resolution:

The Association will help by every available means the passage of legislation in accordance with the Cowan Drainage Bill and the original Lancaster Cattle-Guard Bill.

The need of the legislation herein referred to is so urgent, and farmers generally are so familiar with the facts, that little requires to be said on these subjects.

What is demanded under the Cattle Guard bill, in brief, is this: That the railways shall be made responsible for all cattle killed on their tracks where the killing is the result of animals getting over the guards at crossings. Force the railways either to put down a guard that cattle cannot cross, or else compel them to pay for all animals killed as a result of stock passing over defective guards. That is what the Association demands, and it confidently appeals to all farmers to support that demand.