

SECTION 10. Any person or persons not being duly licensed as provided in this act who, on his or their own account, or on account of any other person or persons, copartnership or corporation not so licensed, shall engage in or carry on, directly or indirectly, either separately or in connection with or as part of any other business, the business of making loans to which the provisions of this act apply, shall be punished by a fine of not more than three hundred dollars, or by imprisonment in the house of correction not more than sixty days, or by both such fine and imprisonment.

Penalty for doing business without license.

SECTION 11. Chapter three hundred and eighty-eight of the acts of the year eighteen hundred and eighty-eight and chapter four hundred and twenty-eight of the acts of the year eighteen hundred and ninety-two, shall not apply to any loan of less than two hundred dollars made by any person holding a license under this act, nor shall this act affect any right of action which has accrued under either of said acts prior to the passage of this act. Nothing in this act shall be construed to apply to licensed pawnbrokers, or to repeal or affect section thirty-four of chapter one hundred and two, or section six of chapter one hundred and ninety-two of the Public Statutes, chapter four hundred and ninety-seven of the acts of the year eighteen hundred and ninety-five, chapter one hundred and eighty-three of the acts of the year eighteen hundred and ninety-six, or so much of section three of chapter seventy-seven of the Public Statutes as provides that when there is no agreement for a different rate the interest of money shall be at the rate of six dollars upon each hundred dollars for a year.

Certain provisions of law not to apply, etc.

SECTION 12. This act shall take effect on the first day of September in the year eighteen hundred and ninety-eight.

When to take effect.

Approved June 23, 1898.

AN ACT RELATIVE TO STREET RAILWAYS.

Chap. 578

Be it enacted, etc., as follows:

SECTION 1. In the construction of this act, unless such meaning would be repugnant to the context, "street railways" and "railways" shall mean all railways, including tracks, poles, wires and other appliances and equipments connected therewith, which are constructed on, in, under or above the public highways or streets,

Certain terms defined.

and operated by any motive power other than steam, except such as are at the present time owned or operated by or leased to the Boston Elevated Railway Company. "Street railway companies" and "companies" shall mean all corporations, persons, partnerships or associations, constructing, maintaining or operating street railways, but shall not include said Boston Elevated Railway Company, or companies whose railways are at the present time leased or operated by said company. "Location" shall mean the grant to a street railway company by vote or order of a board of aldermen of a city or selectmen of a town, when duly accepted by such company, of the right to construct, maintain and operate a street railway in a public highway or street in such city or town. An "original location" of a company in any city or town shall mean the first location granted to it in such city or town.

Returns to contain statement of certain facts under oath.

SECTION 2. In the case of street railway companies the return to the tax commissioner under the provisions of section thirty-eight of chapter thirteen of the Public Statutes shall also contain a statement under the oath of the treasurer of every such company, giving the length of the track operated by it in each city and town in the Commonwealth on the thirtieth day of September next preceding the date of the return, which length shall be determined by measuring as single track the total length of all track operated by such company, including sidings and turn-outs, whether owned or leased by it, or over which it has trackage rights only; and said return shall also contain a statement under the oath of the treasurer of every such company showing the amount of the capital stock of the company and of the dividends paid thereon during the year ending on the thirtieth day of September last preceding, and during each and every year from the organization of the company.

Street railway companies paying dividends exceeding eight per cent. to pay a certain tax.

SECTION 3. Whenever an operating street railway company has paid during the year ending on the thirtieth day of September next preceding the date of the return referred to in section two of this act, dividends exceeding in the aggregate eight per cent. upon its capital stock, said company shall, for every such year, in addition to the tax upon its corporate franchise for which it is liable under the provisions of chapter thirteen of the Public Statutes, pay to the treasurer of the Commonwealth a tax equal to the amount of such excess: *provided, however,*

Proviso.

that no company shall be liable to pay such additional tax which has not from the date when it commenced to operate its road paid dividends equivalent in the aggregate to at least six per cent. per annum upon its capital stock from year to year. Said tax shall be determined and paid in the manner provided in said chapter thirteen in relation to taxes upon the corporate franchises of street railways.

SECTION 4. Prior to the first day of November in each year the tax commissioner shall apportion the amount of the tax for which each street railway company is liable under the provisions of chapter thirteen of the Public Statutes, and under the provisions of section three of this act, among the several cities and towns in proportion to the length of tracks operated by such company in said cities and towns, respectively, subject to appeal to the board of appeal constituted by sections sixty-one and sixty-two of said chapter thirteen. The tax commissioner shall notify the treasurers of every such city and town of the share of said tax so apportioned to each city and town, and he shall also certify to the treasurer of the Commonwealth the shares thus apportioned as finally determined in case of appeal.

Tax commissioner to apportion amount of tax, etc.

SECTION 5. As soon as practicable after the receipt of said tax, and of the certificate of apportionment thereof by the tax commissioner, the treasurer of the Commonwealth shall credit and pay over to the treasurers of the several cities and towns the shares of said tax apportioned to them respectively as aforesaid.

Treasurer to pay to cities and towns their shares of amount of tax.

SECTION 6. Every street railway company shall on or before the fifteenth day of October in each year make and file in the office of the board of assessors of every city and town in which any portion of the railway operated by it is situated, a return signed and sworn to by its president and treasurer, stating the length of track operated by it in public ways in such city or town, and also the total length of track operated by it in public ways, determined as provided in section two of this act, and also the amount of its gross receipts during the year ending on the thirtieth day of September next preceding, which gross receipts shall include all amounts received by it from the operation of its railway, but shall not include income derived from sale of power, rental of tracks or other sources.

Return to be made to assessors of cities and towns.

Assessors to
assess an
excise tax.

SECTION 7. On or before the first day of November in each year the assessors of every city and town in which any street railways are operated shall assess on each company operating such railways therein, an excise tax of an amount equal to such proportion of the following percentages of the gross receipts of such company as the length of tracks operated by it in public ways of such city or town bears to the total length of tracks operated by it in public ways, to wit:—

Rate of excise
tax to be
assessed.

In case of companies whose annual gross receipts per mile of track operated are four thousand dollars or less, one per cent. of the total annual gross receipts; in case of companies whose annual gross receipts per mile of track operated are more than four thousand dollars and less than seven thousand dollars, two per cent. of the total annual gross receipts; in case of companies whose annual gross receipts per mile of track operated are more than seven thousand dollars and less than fourteen thousand dollars, two and one quarter per cent. of the total annual gross receipts; in case of companies whose annual gross receipts per mile of track operated are more than fourteen thousand dollars and less than twenty-one thousand dollars, two and one half per cent. of the total annual gross receipts; in case of companies whose annual gross receipts per mile of track operated are more than twenty-one thousand dollars and less than twenty-eight thousand dollars, two and three quarters per cent. of the total annual gross receipts; and in case of companies whose annual gross receipts per mile of track operated are twenty-eight thousand dollars or more, three per cent. of the total annual gross receipts. The excise tax provided by this section shall be in addition to the taxes now provided by law.

Cities and
towns may
petition board
of railroad
commissioners
for revision of
excise tax, etc.

SECTION 8. At any time after the end of three years from the first day of October in the year eighteen hundred and ninety-eight the selectmen of any town, or the aldermen of any city, or any street railway company operating in such town or city, may petition the board of railroad commissioners for a revision of the amount of the excise tax to be thereafter paid by said company under the preceding section; and said board shall thereupon proceed to investigate and determine, after public notice, and a hearing at which said selectmen or aldermen and said company may submit such evidence as may be per-

inent, the average annual cost to said town or city of the work done by it during the preceding three years under the provisions of this act which by law it was not previously required to do, and also the average annual payments made by said company to said town or city under and pursuant to said section during said three years; and having ascertained and determined said average annual cost and average annual payments, said board shall thereupon determine and fix the proportion of the percentage of the gross receipts which shall be paid as an excise tax under said section by the company to said town or city annually thereafter, said proportion to be fixed at such a rate as will be necessary to yield to said town or city annually thereafter an amount equal to the average annual cost to said town or city of the work done by it during the preceding three years under the provisions of this act and which it was not by law previously required to do, as determined as aforesaid; and the proportion of the percentage so fixed shall not be again changed for the period of three years and not except in the manner herein provided. Said board may at any time upon petition therefor by any city or town entitled to any part of the excise tax paid by any street railway company, after such notice as the board may order to all other cities and towns entitled to share in the excise tax paid by said company, and after a hearing, determine as to the distribution thereof among the several cities and towns in which such company operated any part of its railway, and fix the proportions thereof to which they shall respectively be entitled, which shall thereafter be the proportions of said excise tax to be assessed upon said company under the provisions of this act, instead of the proportion based upon length of tracks as hereinbefore provided.

SECTION 9. Prior to the fifteenth day of November in each year the assessors of every city and town shall notify the collector of taxes in such city or town of the amount of excise tax assessed therein on every street railway company under the provisions of section seven of this act, and the collector shall forthwith notify the treasurer of every such street railway of the amount of the excise tax so assessed on it. Said excise tax shall become due and payable to such city or town within thirty days from the receipt by such company of the notice of the amount of said excise tax.

Cities and towns may petition board of railroad commissioners for revision of excise tax, etc.

Collectors of taxes to be notified of amount of excise tax.

Provisions to apply.

All the provisions of law relating to the collection of taxes on property taxed locally, so far as the same are applicable, shall apply to the excise tax assessed under said section seven.

Amounts paid to be applied to construction, etc., of public ways.

SECTION 10. All amounts paid to cities and towns under the provisions of sections five, nine and twenty-eight of this act shall be applied towards the construction, repair and maintenance of the public ways, and removal of snow therefrom, within such cities and towns.

Street railway companies not required to keep streets, etc., in repair, etc.

SECTION 11. Street railway companies shall not be required to keep any portion of the surface material of streets, roads and bridges in repair, but they shall remain subject to all legal obligations imposed in original grants of locations, and may, as an incident to their corporate franchise, and without being subject to the payment of any fee or other condition precedent, open any street, road or bridge in which any part of their railway is located, for the purpose of making repairs or renewals of the railway, or any part thereof, the superintendent of streets or other officer exercising like authority, or the board of aldermen or selectmen, in any city or town where such are required, issuing the necessary permits therefor. Whenever, during the original construction or subsequent alteration or extension, or the making of any such repairs or renewals, of any railway or any part thereof, said surface material is disturbed, the company owning or operating such railway shall, at its own cost, except as otherwise provided in this act, replace to the reasonable satisfaction of the superintendent of streets, or other officer exercising like authority, said surface material with the same form of construction as that disturbed, or, by first obtaining the approval thereof by such officer, with a different material and form of construction, and shall restore said street, road or bridge to as good condition as existed at the time of such disturbance. Every street railway company shall be liable for any loss or injury suffered by any person in the management and use of its tracks and during the construction, alteration, extension, repair or renewal of its railway, or while replacing the surface of any street disturbed as aforesaid, and resulting from the carelessness, neglect or misconduct of its agents or servants engaged in the prosecution of such work, provided that notice of such loss or injury is given to the company and an action

Liability of street railway company for loss or injury.

therefor commenced in the manner provided by section nineteen of chapter fifty-two of the Public Statutes and acts in amendment thereof. Nothing in this section shall be construed to affect, enlarge or diminish the rights, duties or liabilities of any street railway corporation for or concerning the construction or maintenance of any bridge or bridges, or parts thereof, which any private person or corporation is now bound or legally liable, or may hereafter become bound or legally liable, in whole or in part, to construct or maintain.

SECTION 12. Street railway companies shall clear snow from their tracks in such a manner as may be approved by the superintendent of streets, or by any other officer exercising like powers in the city or town in which such tracks are situated.

Tracks to be kept clear of snow, etc.

SECTION 13. The board of aldermen of a city or the selectmen of a town, upon the petition for an original location of tracks in such city or town by a majority of the directors of a company in process of organization under the provisions of sections two to six inclusive of chapter one hundred and thirteen of the Public Statutes, or by the board of directors of a corporation organized under said chapter or under a special act, shall give written notice to all parties interested of the time and place at which they will consider such petition, at least fourteen days before the meeting of such board or selectmen for considering said petition, by publication in one or more newspapers published in said city or town, and if none such is published then by publication in one or more newspapers published in the county in which said city or town is located; and after hearing, if in their opinion public convenience and necessity require, they shall grant said location or any portion thereof. In granting said location they may prescribe the manner in which said tracks shall be laid, and the kind of rails, poles, wires and other appliances which shall be used, and they may also impose such other terms, conditions and obligations in addition to those applying to all street railways under the general provisions of law, as the public interest may in their judgment require; and the location thus granted shall be deemed and taken to be the true location of the tracks of the railway, if an acceptance thereof in writing by said directors is filed with said board of aldermen or with said selectmen within

Notice to be given upon petition for original location, etc.

thirty days after receiving notice of the granting of the location.

Owners of real estate on line of location may file protest, etc.

If either the majority in value as determined by the last preceding assessment for taxation, or not less than ten in number, of those owning real estate abutting on any public way in which a location of a street railway has been granted shall, within fifteen days after the granting of such location, file a written protest with the board of railroad commissioners, such location shall not be valid so far as such way is concerned until approved by the board of railroad commissioners after public notice and a hearing. No company shall commence construction under an order of a board of aldermen or of selectmen granting a location as aforesaid, until the expiration of the time in which such protest may be filed with said board of railroad commissioners, nor, in case such protest is so filed, until said board of railroad commissioners has taken final action thereon approving the same.

Locations heretofore granted confirmed.

All locations heretofore granted or in use are hereby ratified and confirmed, as if accepted under the provisions of this section, and shall continue in force, subject only to revocation as provided in section seventeen, and to all provisions, restrictions, regulations or conditions, applying to all street railways under the general law as now in force except so far as changed or modified by this act.

Petition for location to connect different cities and towns, etc.

SECTION 14. Any street railway company whose petition for an original location, made necessary in order to connect two towns or cities or a city and town, has in whole or in part been granted or refused, or has been neither granted nor refused in such connecting town or city within three months after the filing thereof, may, at any time within thirty days of such grant or refusal of a location, or of the expiration of said three months, apply to the board of railroad commissioners for such location. If it shall appear at a hearing on said application, after such notice to the aldermen or selectmen and to all persons owning real estate abutting upon any way in which such location was asked for, by publication or otherwise, as said board may order, that the company has already been granted and has duly accepted locations for a street railway in two towns or cities, or a town and city, adjoining the city or town in which such location has been asked for, and that a location is necessary to connect such existing locations, said board may, if it finds that pub-

lic necessity and convenience so require, enter a decree granting a connecting location. In granting the location said board may prescribe the appliances and impose the conditions and obligations which are specified or referred to in section thirteen of this act relative to the granting of original locations. No company shall commence construction under an order of a board of aldermen or of selectmen granting a location as aforesaid until the expiration of the time in which such application may be made to the board of railroad commissioners, nor, in case such application is made, until final action thereon has been had.

Conditions, etc., may be imposed.

SECTION 15. The board of aldermen of a city or the selectmen of a town, upon the petition of fifty legal voters or the board of directors of a street railway company whose tracks are located in said city or town, and after notice and hearing as provided in section thirteen of this act, may grant a location for the extension of the tracks of such company and prescribe the manner in which said tracks shall be laid and the kind of rails, poles, wires and other appliances which shall be used; but they shall not impose as terms or conditions of such grant any obligations other than or in addition to those applying to all street railways under the general law in force at the date of the passage of this act, or such as may have been imposed in the original grant of location to such company in such city or town subsequent to the passage hereof. The provisions of section thirteen of this act as to acceptance, and as to protest of abutters and approval by the board of railroad commissioners, shall apply to grants of extensions under this section.

Location may be granted for extension of tracks, etc.

SECTION 16. The board of aldermen of a city or the selectmen of a town, upon the petition of the board of directors of a street railway company whose tracks are located in said city or town, or upon the petition of any interested party, after notice and hearing as provided in section thirteen of this act, may alter the location of tracks of said company in the manner and subject to the provisions contained in section fifteen of this act. Such alterations shall be made by the company within such time, and the expense thereof shall be borne by such party or parties, and in such proportions, as the board of aldermen or selectmen may determine.

Location of tracks may be changed.

SECTION 17. The board of aldermen of a city or the selectmen of a town, after the expiration of one year

Location may be revoked, etc.

from the opening for use of a street railway in their city or town, and after notice as provided in section thirteen of this act and a hearing, if the public necessity and convenience in the use of the streets require, may, for good and sufficient reasons to be stated in the order therefor, order that the location of any street railway in any highway or street shall be revoked; but no revocation of a location of a street railway shall be valid until approved by the board of railroad commissioners after public notice and hearing, unless the company consent thereto in writing within thirty days after such order of revocation. Upon revocation approved as aforesaid, the company shall remove the railway in conformity with the order of revocation, and shall put the portion of the surface of streets disturbed by such removal in as good condition as the adjacent surface of said streets. If the company neglects to execute such order after thirty days' notice of such approval thereof, the board of aldermen or selectmen may cause the same to be executed and the work done at the expense of the company, to be recovered in an action of tort.

Cars may be provided for special service and at special rates.

SECTION 18. Street railway companies may provide cars for special service and may make special rates therefor; and may make special rates for working men and working women on week days between the hours of five and seven in the morning and five and seven in the evening, and for children attending school. They shall not give free tickets or passes to any state, county or municipal official or to any person in the employ of the Commonwealth or of any county, city or town, except policemen, firemen, and letter carriers, in uniform: *provided, however*, that free tickets or passes may be given by any street railway company to any person who is actually connected with it as a director or in any executive capacity. The violation of the provisions of this section by a company may be alleged as a misdemeanor in any hearing under the provisions of section seventeen of this act, upon appeal from an order of a board of aldermen or of selectmen revoking the location of such company, and if the board hearing the same in its discretion so decides shall constitute valid and sufficient ground upon which to approve of the revocation of such location or any portion thereof.

Free tickets or passes not to be given, except, etc.

Proviso.

When highway is widened for purpose of

SECTION 19. Whenever a street or highway in which there are no street railway tracks located is widened

under the provisions of chapter fifty-one of the Public Statutes, by an order declaring the widening to be rendered necessary for the public convenience for the purpose of granting a location of street railway tracks therein, as prayed for by a pending petition for such location, a proportionate share of the expense of such widening may be assessed upon a street railway company which has accepted a location in said street or highway so widened, provided the amount of such assessment, in addition to the amounts assessed on real estate, shall not exceed one half of the total cost of said widening.

locating tracks the street railway company may be assessed proportionate share of expense, etc.

SECTION 20. Whenever a street or highway in which the tracks of a street railway company have been located for a period of five years is altered, or the grade thereof changed, under the provisions of chapter fifty-one of the Public Statutes, said company shall pay such a proportionate share of the expense thereof, including as a part of such expense the necessary cost of changing its railway to conform to such alteration or change of grade, as may be assessed upon it, provided that no such assessment shall exceed the aggregate amount of all the betterments assessed upon real estate, and that no such assessment shall exceed one quarter of the total cost of such alteration or change of grade.

Company to pay proportionate share of expense of altering or changing grade of highway, etc.

SECTION 21. The provisions relating to notice, time of payment, interest, appeal by party aggrieved, and all other provisions of chapter fifty-one of the Public Statutes and of all laws relating to the assessment of betterments on real estate, so far as the same are applicable, shall apply to assessments made under the provisions of sections nineteen and twenty of this act. Said assessments shall be collected in the manner provided for the collection of taxes assessed locally.

Provisions of law to apply.

SECTION 22. A street railway company may issue capital stock to the amount which the board of railroad commissioners shall find to have been actually paid by, or to have become a legal liability of, such company under the provisions of sections fifteen, nineteen and twenty of this act.

Capital stock of street railway companies.

SECTION 23. The board of aldermen of a city, or the selectmen of a town, or fifty legal voters of a city or town in which a street railway is located, or a street railway company in any case when its fares have been revised under this section, may apply to the board of railroad commissioners, who, after due notice to the parties inter-

Revision and regulation of fares.

ested and a hearing, may revise and regulate the fares established by said company or by said board; but such fares shall not, without the consent of the company, be reduced below the average rate of fare charged for similar service by other street railway companies which, in the judgment of the board of railroad commissioners, are operated under substantially similar conditions. Said board in considering such petition shall take into account the effect upon the whole railway system of the company of any desired reduction. The report of the board shall be final and conclusive for one year.

Authority of
state highway
commission
over certain
highways, etc.

SECTION 24. Whenever a street, road, bridge or other public way in which a street railway location has been previously granted by the local authorities is laid out, taken charge of or constructed by or under authority of the state highway commission, said commission shall thereafter, so long as it has charge thereof, have and exercise with regard to the location and maintenance of street railways therein the same authority, in the same manner and subject to the same provisions, as is conferred by this act upon boards of aldermen and selectmen, such authority to be exercised in the same manner, subject to the same provisions, and subject to the same rights on the part of abutters and street railway companies, as are herein provided with respect to the relocation and maintenance of street railways in public ways not under the jurisdiction or charge of said commission.

Supervision of
courts.

SECTION 25. The supreme judicial court and the superior court shall have jurisdiction in equity to enforce the provisions of this act and to restrain the violation thereof, and to review the rulings of law of any state board or commission relative to street railways, and to annul, modify and amend the same as law and justice may require; and every such board shall keep a record of its proceedings in any matter considered by it under the authority of this act or of chapter one hundred and thirteen of the Public Statutes and of acts in amendment thereof, or other acts affecting street railways, in which it shall enter every request made by any party before it for a ruling of law and of its action upon such request, and the neglect to either grant or refuse such request shall be taken in any judicial review of such proceedings as a refusal.

Repeal.

SECTION 26. Sections fifty-seven and fifty-eight of chapter thirteen of the Public Statutes, so far as said sections relate to the distribution of taxes assessed and

collected upon the corporate franchise of street railway companies; section thirty-two of chapter one hundred and thirteen of the Public Statutes; so much of section twenty-seven of said chapter one hundred and thirteen as relates to the removal of snow and ice; sections seven, twenty-one, twenty-two, twenty-three, twenty-four, forty-four and forty-five of said chapter one hundred and thirteen; chapter five hundred and forty-one of the acts of the year eighteen hundred and ninety-six; and all other acts and parts of acts inconsistent herewith, are hereby repealed; subject to the exception contained in section twenty-eight.

SECTION 27. Section eight of chapter one hundred and thirteen of the Public Statutes is hereby amended by striking out the word "so", in the second line, and by inserting after the word "located", in the same line, the words: — in the manner provided by law, — so as to read as follows: — *Section 8.* When the track or tracks of the proposed company have been located in the manner provided by law, the corporation may be established, and the first meeting shall be called, under the conditions and in the manner provided for railroad corporations in sections forty-three, forty-four, and the first clause of section forty-five, of chapter one hundred and twelve, which provisions shall apply to street railway companies as far as applicable: *provided*, that so much of said section forty-four as requires any payment to be made to the treasurer in excess of ten per cent. of the capital stock or any bond or assurance, shall not apply to street railway companies.

P. S. 113, § 8,
amended.

Corporations,
how established
in certain
cases.

Proviso.

SECTION 28. This act shall take effect on the first day of October in the year eighteen hundred and ninety-eight, except as to sections six and seven, and, as to those sections, this act shall take effect on the first day of October in the year eighteen hundred and ninety-nine, but for the term of twenty-five years from the tenth day of June in the year eighteen hundred and ninety-seven this act shall not apply to or affect the Boston Elevated Railway Company or any railways now owned, leased, or operated by it, or the opening, widening or paving, or the altering or changing of any grade, of any street or highway in which it operates such railway, nor shall it apply to snow in such street or highway, and the acts and parts of acts repealed by section twenty-six hereof shall continue during said term in full force so far as they relate thereto: *provided*, *however*, that the taxes now or hereafter imposed by gen-

When to take
effect, etc.

Proviso.

Provisos.

eral law consistently with the provisions of section ten of chapter five hundred of the acts of the year eighteen hundred and ninety-seven upon the Boston Elevated Railway Company, as therein provided, and the taxes or excises in fact imposed upon the West End Street Railway Company at the date of the passage of said act, except taxes locally assessed upon the real estate and machinery of said corporations consistently with said section, shall be paid and distributed as the compensation tax imposed by said section ten upon said elevated railway company is paid and distributed; and *provided, further*, that the return by the Boston Elevated Railway Company to the tax commissioner under the provisions of section thirty-eight of chapter thirteen of the Public Statutes shall also contain a statement under the oath of the treasurer of said company giving the length of the track operated by it in each city and town in the Commonwealth on the thirtieth day of September next preceding the date of the return, which length shall be determined by measuring as single track the total length of all track operated by said company, including sidings and turn-outs, and specifying the length of such track in each city and town which is owned by it, and the length of such track operated by or leased to it in each city or town which is owned by any other company, with the name of the company and the length of track in each city or town owned by every such company, and *provided, further*, that, prior to the first day of November in each year, the tax commissioner shall apportion the amount of the tax for which the Boston Elevated Railway Company and any other street railway company whose railways are now owned, leased or operated by it, are liable under the provisions of chapter thirteen of the Public Statutes, among the several cities and towns, in proportion to the length of tracks owned by said Boston Elevated Railway Company and by each of said other street railway companies in said cities and towns respectively, subject to appeal to the board of appeal constituted by sections sixty-one and sixty-two of said chapter thirteen. The tax commissioner shall notify the treasurers of every such city and town of the share of said tax so apportioned to each city and town, and he shall also certify to the treasurer of the Commonwealth the shares thus apportioned as finally determined in case of appeal.

Approved June 23, 1898.