

tructed, but unused, as well as from those constructed hereafter, which would bear equitably on all interested, and after providing for the interest on the cost of works immediately or hereafter required, would contribute a considerable amount annually towards the burden inflicted on the general revenue by the cost of those works already in existence, and therefore in abatement of the taxes.

The amount of rental which should be imposed by the contemplated By-Law has also engaged the attention of the Board, and it is of opinion that while it would be unjust to make property abutting on main sewers, which may be considered as having a general value to the whole City, bear the whole cost of those works, yet, in all other cases the rental should be made to represent the interest, together with a sufficient sinking fund for renewal and repairs of such a capital as will represent the average value of the whole system of sewage.

It is a matter of regret with the Board that this important question has not been dealt with in a practical manner during the year now brought to a close, but as the question of levying this rate is so intimately connected with the financial arrangements of the City it would not have been consistent with the duties imposed on this Board to introduce the necessary measures without obtaining the co-operation of the Finance Committee, it therefore remains to be dealt with by a future Council, and it is strongly urged that a satisfactory adjustment of it should be at once taken up as a matter of very great consequence to a large number of ratepayers.

In connection with these sewers, the Board would recommend that the survey and maps so necessary to an adjustment of the question should be completed without unnecessary delay, and it may also be mentioned that as many encroachments on streets and other city property, have been made, the extension of the survey of the sewers, with a view to settling those other matters of boundary would be productive of the most beneficial results.

Fourthly ;—The Board would direct the attention of its successor to the recommendations of its 4th, and 21st Reports in relation to subsidiary drainage, which have been concurred in by the Council, and especially to that portion of them which urges the necessity of providing for the drainage of the back lanes and alleys, where the accumulation of the excreta of animals and other filth is annually creating serious cause for alarm in connexion with the health of the City, especially of that portion of the industrial population whose circumstances compel them to reside in the vicinity of those receptacles of filth.