municipal expenditure in the counties, and is not supplemented by any township expenditure within the county, as in Ontario. It represents the total county or rural taxation.

The expenditure of the County of Pictou, with a population of 35,535, is $32,849, of which $10,660 is for schools, and nothing for roads and bridges. Included in this county are two town municipalities, Pictou and New Glasgow, the local assessments of which, apart from the county, I have not been able to ascertain. If we assume these as $10,000, we have $42,849 as the total municipal expenditure in this county.

The County of Lunenburg, in N. S., having a population of 28,583, gives a total county expenditure of $12,249, of which $6,780 is for schools, and $232 for roads. This county contains one minor municipality, the district of Chester, with a population of 2,974. I do not know what its municipal expenditure is, but I see in the county statement, Chester credited with its proportion of the county expenditure for administration of justice, as $149 out of $798, and I should therefore suppose $4,000 a liberal allowance for its local taxation. This would give a total for that county of $16,249.

My information from the County of Inverness, N. S., merely gives the total municipal expenditure as $18,248, with no other detail. Its population is 25,651.

Now, taking the County of Kent, in N. B., as illustrative of the municipalities in that province, it would indicate a municipal expenditure of 54 cents per head of the population, outside of city expenditure, which I eliminate from my comparisons.

The three counties in Nova Scotia, in the same way, would indicate a total municipal expenditure, outside of cities, of 86 cents per head, and the average expenditure for each county would be $25,782.

Let us see, now, what the municipal statistics of Ontario show, and for this I take the municipal returns of 1883, as we have no tabulated returns of a later date.

Our total municipal expenditure foots up $14,325,000, equal to $7.50 per head of our population, but this includes cities. Deducting city expenditure, $4,679,000, leaves $9,646,000 as the expenditure in the counties, which gives an average municipal expenditure to each county of $219,227, equal to $5.94 per head. But as our counties are larger in Ontario, averaging a population of 38,000, while those in Nova Scotia and New Brunswick, with which we are making comparisons, average about 30,000, the comparison would give $170,000 as the municipal expenditure for a county of the same size as those in these provinces, against their expenditure of $25,000 for a similar county, and a rate per head of only 86 cents against ours of $5.94.

The two largest items of municipal expenditure in Ontario are for schools and roads and bridges. It may be instructive to see the expenditure for these two services relatively in Ontario and the Lower Provinces, both by the Provincial Government and by the people through local municipal taxation.

First as to roads and bridges. The municipal expenditure in Ontario for these, not including city expenditure is $1,176,878, equal to an expenditure in each County of $29,000, or 61 cents per head of the population. I think from the information already given as gathered from the statements received from the Maritime Provinces, it may safely be said they have practically no municipal expenditure for this purpose. The only apparant local contribution to roads and bridges is by statute labour, but as we in Ontario have a statute labour system outside of the municipal taxation above referred to, quite as onorous as in the other Provinces, I do not include that in the comparison.

Secondly, let us see what is the Government expenditure for roads and bridges in the several Provinces.

In Ontario the expenditure is confined exclusively to colonization roads in new and unorganized districts, and was last year $123,000. In Quebec, the last public accounts shews an expenditure by Government of $161,205 mainly for colonization roads but not confined to these wholly, but embracing expenditure on roads in old settled parts of the Province.

In Nova Scotia the expenditure by the Provincial Government in 1886 was $243,803, which apparently covers all road and bridges expenditure in rural parts of the Province both for construction and repairs.

In New Brunswick the Government expenditure was $165,509 for local roads and bridges.