

upon which to levy rates. This estimate has proved correct, the figures falling below rather than reaching that sum. This year (1881) the total of the revised roll, subject, however, to the reductions made by the Court of Revision, &c., was as follows:—

	Real Property.	Income.	Personal.	Total.
Victoria Ward.....	\$1,375,200	\$25,250.	\$107,100	\$1,508,555
Wellington Ward	4,254,850	170,250	278,250	4,704,000
St George's Ward.....	2,048,325	16,650	68,450	2,133,425
By Ward.....	1,138,850	3,750	24,500	1,167,100
Ottawa Ward	857,500	4,400	18,300	880,200
	\$9,675,725	\$220,950	\$496,600	\$10,393,275

With the reductions on appeal and percentage for losses in collection and non-resident lands, the amount will not exceed \$9,700,000. Hence it must be apparent that unless policy of scrupulous economy is maintained and strictly carried out, it will be impossible to devote such sums to necessary improvements as the public interest demands. You will agree with me that when a municipality is reduced to the necessity of voting in favor of debenture by-laws for the purpose of applying the proceeds towards the payment of floating cheques and liabilities, or in other words covering deficits, that moment ratepayers may rest assured that there is either a careless administration of affairs or else wilful extravagance and that moment they may also rest assured that the foundation of future civic depression is laid. Those who wish to select a permanent place of residence, those who are looking for a business location, usually consider the rate of taxation, ere adopting a final policy; hence a heavily taxed city, too often means a city whose really necessary public improvements cannot be performed, and whose municipal service requires such close financiering, that those acting as the governing body of the Corporation feel that they cannot do justice to themselves or justice to the Corporation by reason of the stringent economy necessitated under the circumstances. The vast public improvements made in Ottawa during past years, require large outlays to keep them in any kind of respectable condition, and it is incumbent on the representatives of the people, either to allow such improvements to fall into decay—thereby sacrificing large sums already expended—or to maintain them by levying such taxes as will meet all requirements. There can be little doubt that much money might have been saved in the past had there been less sectionalism and manifestation of true zeal for the public welfare. It must therefore be a source of gratification to all sensible people to find a more harmonious feeling animating all classes, and consequently a marked diminution, during the past few years, in such services as create the larger share of expenditure out of local rates and revenue. To illustrate this, allow me to submit a comparative statement of