year. The council appoints three revisers to revise the electoral lists.

The provisions of the Towns Incorporation Act of New Brunswick differ but slightly from those of Nova Scotia. For instance, the Act expressly provided that the services of mayor and aldermen shall be honorary. This is the practice in Nova Scotia, and I believe everywhere in the Maritime Provinces except in St. John, where both mayor and aldermen receive allowances, and in Halifax, where the mayor receives \$1,000 a year. The Act further requires the election of the aldermen by the entire town and not by wards, each elector having the right to vote for two aldermen in each ward. This practice has recently been adopted in the cities of St. John and Fredericton. The innovation has not proved to be the success hoped for, and many hold that the ward system gave as good or better results.

In New Brunswick the town councillors hold office for one year and consequently all retire simultaneously. In Nova Scotia the practice of administrative hodies, such as directorates, has been followed and only one-half (in Halifax city one-third) of

the council retires each year.

The financial relation of the town to the municipality within which it is situated has always been a source of trouble. The relative amounts of the contributions of town and municipality towards the support of courts, court house and jail, and in some cases the support of the poor and in nearly every case the county school fund, have always been difficult to adjust. This is explained partly by the shifting of population from the country to the town and partly by the tendency in the towns to assess property up to its current market value in order to keep the rate low. Two plans of adjustment have been followed. The arbitration plan is favoured in Nova Scotia. A joint board of arbitrators appointed by town and municipality agrees upon the proportion of the expense which is to be borne by each. In New Brunswick the city and county of St. John form one municipality and the city alone is another. This plan was suggested by New York and was adopted from the first. The Towns Incorporation Act has applied the same principle to other municipalities. In St. John the mayor and fifteen aldermen selected by the city council, with eleven councillors chosen