

high; but there are no navigable rivers of any length to keep down the rates by competition. Some compensation is found, as also in Prince Edward Island, in the deep indentations of the coast line, which bring the most remote spot in Nova Scotia within sixty miles of the sea, and in Prince Edward Island bring almost every locality within sound of the roar of the waves. New Brunswick has a fairly unbroken coast line, but is blessed with three magnificent rivers, besides a number of smaller streams navigable for some distance.

In 1904 New Brunswick exchanged the wasteful system of statute labour for the less popular road tax. The tax is lower than the statute labour at the old value of 50 cents for a day's work; but it is a money tax and many of the poorer people find it easier to give three days' work to the roads than \$1.00. The tax is collected like other parish rates. The county treasurer credits each parish and each division with its returns, and places these at the disposal of the provincial commissioner of works. Local interests are protected by the provision requiring the money collected within a parish to be expended within that parish. The control of the expenditure by the provincial authorities is here an important innovation. In a sense the Highways Act of 1904 was foreshadowed as early as 1816, when the Assembly laid out certain Great Roads and made their up-keep principally a provincial charge. The Governor-in-Council appointed supervisors with powers similar to those of the superintendents of 1904. The funds, however, were derived principally from provincial grants.

In addition to these main arteries of traffic there were By-Roads supported largely by statute labour. These were under the control of the local authorities, the sessions at first, later the councils. From 1796 to 1835 the statute labour was practically a

companies were assessed at \$1.15 for each \$100 of income. In 1906 stock brokers were assessed at 1½ per cent. of the value of the real estate occupied by them. In 1891 the general company tax was based on realty and personalty, but it must reach a minimum of \$100. The burden of taxation upon merchandise was lessened by assessing at three-fourths value in 1895. Ships were assessed at one-fourth value in the same year. Exemptions to new manufacturing industries for ten years were provided for in 1906. From 1849 to 1883 the real estate tax was levied on the occupant, and the value of the estate was based on rental, being ten times a fair rental. When the lien law was passed in 1883 the owners became liable. The poll tax was nominally \$2, but practically uncollected until it was repealed shortly before 1891. In 1906 it was again required by law.