ST. JOHN, N. B., TUESDAY, FEBRUARY 6, 1912.

CIVIC FINANCES.

alone, who are in default, but the number is usually about fifty per cent. of the whole. The legislation of a few years ago which fixed the poll tax at five dollars on all who were assessed on incomes of \$300 or under, has not helped collections any, as they are no better from this blass of ratepayers than they ever were. Common sense would indicate to any ordinary person the uselessness of encumbering the assessment roll with a long list of names from which it is impossible to collect a single dollar. It is now proposed to obtain legislation reducing the poll tax to two dollars. Such a move is in the right direction at large percentage of the anall ratepayers.

The water department with the receipts of \$182, 737.17, the largest in the history of the city, closed the year with a credit bilance of \$8,000. Whereas the balance for 1910 was over \$20,000. Probably there is no department in the city which is more recklessly managed from a financial standpoint than the water department. It has been a matter of comment for some years past that there are at least three men doing one man's work in this department, and that a large sum of money is being spont summally to demonstrate that the Loch Lomond extension was a very imperfect job. The necessity for this is hardly apparent, as everybody who knows anything at all about it is prepared to admit that some gigantic and very expensive blunders, which have already cost the city a lot of money, were made by someone in constructing this work. It is not necessary to inform the public annually by means of long bills that the blunders were not made by the present executive of the water department, would greatly benefit the taxpayers.

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the rentals of this building, which accupies one of the best sites, from a commercial standpoint, in the whole city. But if the market has been well managed from a financial standpoint, the city can hardly be congratulated on the financial management of the ferry service, its other utility. In addition to a large capital expenditure the city was called upon in 1911 to make good a deficit of \$11,143.11, between the actual revenue of the ferry and the cost of its maintenance. The ferry question a very live one at the present time.

The report of the Comptroller on the expenditures of the year shows that the cost of maintaining the public services of the city is about the same as shown by the following table:

owing table:	1910.	1911.
Fire Department	\$58,198.76	\$63,831.70
Police Department	48,721.16	45,994.45
Lamp Department	30,287.60	26,111.64
Street Department	74,602.19	74,931.64

NICKEL'S FEATURE

Thackeray's Masterpiece Won derfully Depicted in Motion Photography— Large Audience Delighted Yesterday.

GIVIC FINANCES.

CIVIC FINANCES.

The report of the City Chamberlin, which was against the fame of the city to be in a statistical or neutrally needing the common variety of the common Causal, the city to be in a statistical production of the common Causal, the city to be in a statistical production of the common Causal, the city to be in a statistical production. The city to be in a statistical production in the handed olds of Model. The city of the city to be in a statistical production. The city of the city to be in a statistical production. The city of the city to be in a statistical production. The city of the city to be in a statistical production. The city of the city to be in a statistical production. The city of the cit

dramatic reading.

This unusual attraction will be presented at the Opera House beginnin Wednesday, and continuing for the balance of the week, with a matine daily. The performance is over two

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