This large rating on St. John compared with Portland, comes of the property rate, for water purposes, being the same in both places, and Portland having for its population a greatly smaller amount of rateable property—the average amounts per family, as already shown, being as \$3522,99 to \$1464.47; or in other words 79.83 per cent, of the rateable property is in St. John and 20.17 per cent, in Portland; while

to 37.8 per cent, fully. This inequality in the relative amounts contributed annually by St, John and Portland must necessarily exist as long as the Tariff rates remain the same for both places and the relative amounts of taxable property continue as at present.

the number of families in each place is as 62.2 per cent, nearly

Respectfully submitted,

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Sup't Severage and Water Works.