Wards "One," "Two," "Three" and "Four" in Portland had a population in 1881 of 14,226, averaging 3,556 people in each ward.

The average population of these wards being so nearly equal, and believing that it would be difficult to make a better apportionment than at present, your Commissioners accept the wards as they now exist.

The population of Saint John (West) in 1881 was 4,564, an average of 1,521 to each of the three wards. Your Commissioners recommend a reduction to two wards to occupy the territories formerly known as Guys and Brooks Wards before the erection of Albert Ward.

Although the "Fifth Ward" in Portland contained but 1,000 people in 1881, its immense territory seems to warrant its continuation as one ward.

The new City will therefore be divided into thirteen (13) wards, eleven (11) of which will be on the eastern and northern sides of the Harbor and two on the western side.

DEPARTMENTS.

Instead of transacting the City business through a number of committees, your Commissioners propose the introduction of the departmental system by the organization of four (4) departments. to be known as the departments of "Public Works," "Public Safety," "Harbor," and "Finance."

FIFTH WARD, PORTLAND.

The "Fifth ward" in Portland is outside of the populated portions of the City and cannot without great expense receive the same protection from the services of Light, Fire and Police, nor the benefits of the water and sewerage systems which are enjoyed by other portions of the City. Reasonable expenditures must be made for road purposes and to sustain efficient schools.

Your Commissioners deem it wise to provide for a taxation which may be considered reasonable. They therefore provide that the value of the real and personal estate and income within said ward shall be ascertained in the usual manner by the assessors, and in making up the assessment all such properties shall be entered on the assessment lists at one-half of their ascertained value, with