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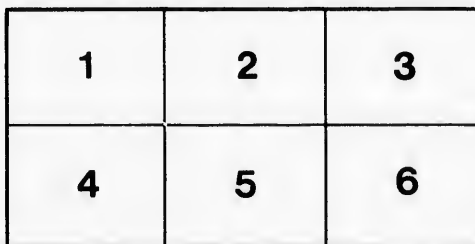
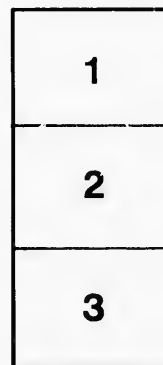
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REPORT OF THE COMMISSIONERS

ON

THE UNION

OF

THE CITIES OF SAINT JOHN  
AND OF PORTLAND,

IN THE

CITY AND COUNTY OF SAINT JOHN.

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SAINT JOHN, N. B.:  
BARNES & COMPANY, PRINTERS.  
1889.

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REPORT OF COMMISSIONERS  
ON THE  
UNION OF SAINT JOHN AND PORTLAND.

To the <sup>a</sup> Common Council of the City of St. John, and the City  
" Council of the City of Portland.

The Commissioners appointed under the Act of Assembly 51  
Victoria, Chapter 52—intituled "An Act to provide for a Commis-  
sion to enquire and report with a view to the union of the cities  
t of Saint John and of Portland, in the City and County of Saint  
John," respectfully report:

That they have deemed it advisable in order to a more equit-  
ble arrangement of the terms, to enquire into the condition of the  
fiscal, prudential, municipal and governmental affairs of the  
respective cities, for which purpose a number of officials and many  
prominent citizens have been examined under oath, as authorized  
by the above recited Act. The Charter of the City of Saint John and  
Acts of Assembly in amendment thereof; the Act of Incorporation  
of the City of Portland and various public accounts and documents  
touching the affairs of each City have received their careful con-  
sideration. As the result of their inquiry they submit the follow-  
ing statements and also the basis on which they recommend the  
union of the two Cities.

CITY OF SAINT JOHN.

The City of Saint John occupies the territory described in the  
Charter and is divided into nine (9) wards—six (6) of which are  
situate on the Eastern side of the Harbor and three (3) on the  
Western side thereof, each ward having a representation of two  
Aldermen in the Common Council.



## ADMINISTRATION.

The administration of the affairs of the City is vested in the Common Council, in which body lies the appointment of all civic officers excepting the Recorder, the Police Magistrate and Chief of Police (who are appointed by the Executive of the Province). The Common Council also appoint two of the Commissioners of Sewerage and Water Supply for Saint John (East) and Portland (including the Chairman), the Carleton Water Commissioners and a portion of the City School Board. The departmental affairs of the City are managed by *Standing Committees* composed of aldermen, who are appointed by and are under the control of the Common Council.

## EAST AND WEST SIDES OF THE HARBOR.

By the provisions of the Charter, certain distinctions were made between the public properties on the two sides of the Harbor.

By a subsequent Act of the Legislature further distinctions were created. Your Commissioners will make extended statements in reference to these provisions when presenting the financial positions of the two sections of the City.

## SEWERAGE AND WATER SUPPLY.

In the year 1855, the Act of Assembly (18 Victoria, Chapter 38) intituled "An Act to provide for an improved system of Sewerage and Water Supply of part of the City of Saint John and Parish of Portland, in the County of Saint John," came into operation.

The Commission is composed of three members, two of whom (including the Chairman) are appointed by the Common Council of the City of Saint John and one by the City Council of the City of Portland.

## WATER.

By authority of the Act, the Commissioners issue debentures to meet the cost of supplying water for the use of the inhabitants of Saint John (East) and Portland, and for protection purposes. These debentures are a charge upon the property and income of the inhabitants of Saint John (East) and Portland.

## SEWERAGE.

The Commissioners also issue Debentures for Sewerage purposes within the City of Saint John (East). These Debentures are a charge upon the property and income of the inhabitants of Saint John (East).

The Water and Sewerage Debentures are required to be countersigned by the Chamberlain of the City of Saint John.

## WATER DEBT.

Your Commissioners have ascertained that the amount of revenue collected for water consumption, interest and management from each City, is about *three-quarters* from Saint John (East) and *one-quarter* from Portland, and they have therefore divided the debt and assets in that proportion, in the financial statements presented in the report.

## CARLETON SEWERAGE AND WATER SUPPLY.

The Carleton Water Commissioners control the water supply in Carleton, and have contracted a Bonded Debt, which bears upon the City of Saint John (West).

## CITY SCHOOLS.

Under the School Law the Saint John School Board has issued Bonds which are a charge upon the property, and income, of the whole City.

No Sinking Fund is provided. Assessments are annually made by the Common Council on requisition of the School Trustees to meet the School expenses, interest and management for the year.

## CITY OF PORTLAND.

The City of Portland was incorporated by the Act of Assembly 34 Victoria, Chapter 11, and occupies the territory described in said Act.

It is bounded on the South by the City of Saint John and is divided into five wards.

The City Council is composed of the Mayor and three Aldermen from each ward. The authority of the Council to make appointments and exercise civic authority differs little from that of the City of Saint John.

The Police Magistrate is appointed by the Executive of the Province.

## REPORT OF COMMISSIONERS

## WATER SUPPLY.

The water supply of the City of Portland is included in the water supply of Saint John (East).

The statements already made need not be here repeated.

## SEWERAGE.

The sewerage is in the charge of a Commission appointed by the City Council.

Under authority of law, the Council have issued sewerage debentures, which form a large proportion of the City debt.

## SCHOOLS.

The Public Schools are managed and supported, and School Debts contracted, under circumstances similar to those of the City of Saint John.

## STREETS IN SAINT JOHN AND PORTLAND.

The Streets of both Cities will be considered at another stage in this Report.

## CIVIC FINANCES.

With a view of ascertaining the financial condition of each of the two Cities, your Commissioners have carefully examined the accounts of both Cities for a period of five years, ending December 31st, 1887.

With the same object in view they have made themselves acquainted with the operations of the Water and Sewerage Commissioners for Saint John (East) and Portland—the Water and Sewerage Commissioners for Carleton, and the School Boards of Saint John and Portland, with the following results:

## WATER COMMISSIONERS SAINT JOHN (EAST) AND PORTLAND.

On 31st December, 1882, there were outstanding:

|                             |      |              |                |
|-----------------------------|------|--------------|----------------|
| Water Supply Debentures, .. | .... | \$987,471 50 |                |
| Sewerage Debentures, ....   | .... | 295,650 00   |                |
|                             |      |              | \$1,283,121 50 |

And the Sinking Funds on hand were:

|                    |      |            |                       |
|--------------------|------|------------|-----------------------|
| Water Supply, .... | .... | \$8,000 00 |                       |
| Sewerage, .. ....  | .... | 6,500 00   |                       |
|                    |      |            | 14,500 00             |
| Net, .. ....       | .... |            | <u>\$1,268,621 50</u> |

On the 31st December, 1887, the issue of Debentures had been increased to:—

|                                  |                |                       |
|----------------------------------|----------------|-----------------------|
| Water Supply Debentures, . . . . | \$1,002,471 50 |                       |
| Sewerage " . . . .               | 315,850 00     |                       |
|                                  |                | <u>\$1,318,321 50</u> |

And the Sinking Funds to:—

|                         |             |                       |
|-------------------------|-------------|-----------------------|
| Water Supply, . . . . . | \$17,000 00 |                       |
| Sewerage, . . . . .     | 17,070 00   |                       |
|                         |             | <u>\$34,070 00</u>    |
| Net, . . . . .          |             | <u>\$1,284,251 50</u> |

Showing a net increase in *five years*, of—

|                       |            |                    |
|-----------------------|------------|--------------------|
| Water Debt, . . . . . | \$6,000 00 |                    |
| Sewerage " . . . . .  | 9,630 00   |                    |
|                       |            | <u>\$15,630 00</u> |

The Debt contracted by the Water and Sewerage Commissioners for Water Supply is a charge upon both Cities (not including Carleton).

The revenue collected to meet maintenance and interest being in the proportion of three-quarters from Saint John and one-quarter from Portland, your Commissioners have assumed that the Debt is fairly chargeable in the same proportions, namely:

After deducting Water Sinking Fund:

|                       |                     |
|-----------------------|---------------------|
| Saint John, . . . . . | \$739,051 12        |
| Portland, . . . . .   | 246,350 38          |
|                       | <u>\$985,401 50</u> |

The Debt contracted by the Water and Sewerage Commissioners for *Sewerage purposes*, is a Debt chargeable *only* on the City of Saint John, on the Eastern side of the Harbor.

Deducting the Sinking Fund, it stood, on the 31st December, 1887, at \$298,780.00.

#### WATER COMMISSIONERS, CARLETON.

The Water Debt is chargeable upon the inhabitants residing in Carleton, and amounted on December 31st, 1882, to \$131,000.00. There has since been no increase or decrease. No Sinking Fund is provided.

## SAINT JOHN SCHOOLS.

The Debt was as follows:

|  |      |                    |
|--|------|--------------------|
| December 31st, 1882, School Debentures, .. | .... | \$173,959 00       |
| " " 1887, " " ..                           | .... | 200,000 00         |
| Increase in five years, ....               | .... | <u>\$26,041 00</u> |

## PORTLAND SCHOOLS.

The Debt stood as follows:

|  |      |                   |
|--|------|-------------------|
| December 31st, 1882, School Debentures, .... | .... | \$43,525 00       |
| " " 1887, " " ....                           | .... | 41,525 00         |
| Increase in five years, ....                 | .... | <u>\$1,000 00</u> |

## CITY DEBTS.

In addition to the Debentures issued by the Water and Sewerage Commissioners, and by the School Boards, Bonds have been issued by both Cities for City purposes.

In the City of Saint John, the Debts which were contracted previous to the settlement between the East and West sides of the harbor, are known as the "Old City Debt." The Debentures since issued will be described by your Commissioners, as "other Debentures."

The following is a statement of these Debts as they appeared on the 31st December, 1882 and 31st December, 1887:

## CITY OF SAINT JOHN.

|                            | Dec. 31st, 1882.      | Dec. 31st, 1887.      |
|----------------------------|-----------------------|-----------------------|
| Old City Debt, ....        | .... \$460,306 38     | \$413,000 68          |
| Other Debentures, ....     | .... 781,997 00       | 732,817 52            |
|                            | <u>\$1,242,303 38</u> | <u>\$1,145,818 20</u> |
| Deduct Sinking Funds, .... | .... 185,126 40       | 250,279 73            |
|                            | <u>\$1,057,176 98</u> | <u>\$895,538 47</u>   |
| Add: City Schools, ....    | .... 173,959 00       | 200,000 00            |
| Carleton Water, ....       | .. 131,000 00         | 131,000 00            |
| Sewerage (East) Net, ....  | .... 289,150 00       | 298,780 00            |
| Water (East) Net, ....     | .... 734,603 63       | 739,051 12            |
|                            | <u>\$2,385,889 61</u> | <u>\$2,264,369 59</u> |

## CITY OF PORTLAND.

|                                  | Dec. 31st, 1882.    | Dec. 31st, 1887.    |
|----------------------------------|---------------------|---------------------|
| City Debentures, ....            | \$49,020,00         | \$116,820 00        |
| School Debentures, ..            | 43,525 00           | 44,525 00           |
|                                  | <u>\$92,545 00</u>  | <u>\$161,345 00</u> |
| Less Sinking Funds, ..           | 2,300 00            | 3,215 00            |
|                                  | <u>\$90,245 00</u>  | <u>\$158,130 00</u> |
| Add : Water Debenture, Net, .... | 244,867 87          | 246,350 38          |
|                                  | <u>\$355,112 87</u> | <u>\$404,480 38</u> |

## LIABILITIES OF BOTH CITIES.

|                          | St. John.      | Portland.    |
|--------------------------|----------------|--------------|
| December 31st, 1882, ... | \$2,385,889 61 | \$335,112 87 |
| " " 1883, ....           | 2,370,200 57   | 349,087 88   |
| " " 1884, ....           | 2,360,485 91   | 389,287 88   |
| " " 1885, ....           | 2,351,313 05   | 396,312 88   |
| " " 1886, ....           | 2,293,709 47   | 402,247 88   |
| " " 1887, ...            | 2,264,369 59   | 404,480 38   |

## CITY ASSETS.

The statements which are annually made by the City authorities; the School Boards, and the Commissioners of Sewerage and Water Supply; contain valuations of the properties held by them. A portion of these properties, such as lands, buildings, and harbor rights and improvements, might be made available towards reducing the City Debts. The other properties are exceedingly valuable to the citizens for their uses, but could not be used in liquidation of the City Debts.

Your Commissioners have accepted the values which have been placed upon them, as already stated.

## REPORT OF COMMISSIONERS

## CITY OF SAINT JOHN.

*Assets. December 31st, 1887 :*

|  |              |
|--|--------------|
| Occupied City lands, .....                   | \$343,804 83 |
| Unoccupied City lands, .....                 | 250,500 00   |
| Lancaster lands and properties, .....        | 100,589 50   |
| Public buildings and other properties, ..... | 290,400 00   |
| Harbor rights and properties, .....          | 468,613 33   |
| School properties, .....                     | 160,000 00   |
| Carleton Water Supply properties, .....      | 139,981 36   |
| East side do. do. do. ....                   | 758,848 02   |
| East side sewerage do. ....                  | 310,203 16   |
| City plant, .....                            | 78,200 00    |

\$2,901,140 20

## CITY OF PORTLAND.

*Assets. December 31st, 1887 :*

|                                 |            |
|---------------------------------|------------|
| Police building, .....          | \$8,000 00 |
| School properties, .....        | 52,325 00  |
| Indiantown harbor, .....        | 3,000 00   |
| Thompson's slip, .....          | 2,000 00   |
| City plant, .....               | 37,096 00  |
| Sewerage properties, .....      | 65,444 91  |
| Water Supply properties, ... .. | 252,949 34 |

\$425 815 25

## LIABILITIES AND ASSETS.

*December 31st, 1887 :*

|                         | Saint John.         | Portland.          |
|-------------------------|---------------------|--------------------|
| Liabilities, .....      | \$2,264,369 59      | \$404,480 38       |
| Assets, .....           | 2,901,140 20        | 425,815 25         |
| Surplus of assets, .... | <u>\$636,770 61</u> | <u>\$21,334 87</u> |

## ANNUAL RECEIPTS AND EXPENDITURES.

Your Commissioners have deemed it desirable to place before you a financial statement, which will show the civic receipts and expenditures of an ordinary year.



The Chamberlain of Saint John has furnished the materials from which we have prepared the statement for the year 1887.

The Chamberlain of Portland has given us the average receipts and expenditures for the past five years.

## CITY OF SAINT JOHN.

## Receipts and expenditures in 1887:

*Income.*

|                                 |              |                     |
|---------------------------------|--------------|---------------------|
| Assessments city warrants, .... | \$177,712 98 |                     |
| do. county do. ....             | 49,955 39    |                     |
| do. sewerage do. ....           | 27,421 00    |                     |
|                                 |              | <u>\$255,089 37</u> |

|  |            |
|--|------------|
| General revenues, including all receipts<br>not from assessments, .... | 102,356 22 |
|--|------------|

\$357,445 59

*Expenditures.*

|                                 |             |                     |
|---------------------------------|-------------|---------------------|
| City Departments (East), ....   | \$65,532 96 |                     |
| do. do. (West), ....            | 4,866 31    |                     |
|                                 |             | <u>\$70,399 27</u>  |
| Other city services, ....       | 57,010 58   |                     |
|                                 |             | <u>\$127,409 85</u> |
| General revenues' account, .... | 104,536 71  |                     |
| County, ....                    | 48,576 10   |                     |
| Sewerage ....                   | 26,384 80   |                     |
| Schools, ...                    | 50,251 03   |                     |
|                                 |             | <u>\$357,158 49</u> |

*Interest.*

Included in the above expenditure is the interest on the City Debt.

\$343,804 83  
250,500 00  
100,589 50  
290,400 00  
468,613 33  
160,000 00  
139,981 36  
758,848 02  
310,203 16  
78,200 00  
\$2,901,140 20

\$8,000 00  
52,325 00  
3,000 00  
2,000 00  
37,096 00  
65,444 91  
252,949 34  
\$425 815 25

Portland.  
\$404,480 38  
425,815 25  
\$21,334 87

ES.

ace before  
ceipts and

## REPORT OF COMMISSIONERS

The total interest required was \$77,284.50, and it was borne by the following accounts:

|                            |      |                    |
|----------------------------|------|--------------------|
| City departments (East),   | .... | \$ 7,716 00        |
| East side fund,            | .... | 20,457 86          |
| Market House account,      | .... | 7,200 00           |
| City Hall account,         | .... | 1,854 00           |
| Lancaster lands,           | .... | 1,500 00           |
| Widening streets,          | .... | 2,936 82           |
| Canterbury street,         | .... | 234 00             |
| Salvage Corps,             | .... | 180 00             |
| Western Extension Railway, | .... | 3,600 00           |
| Carleton Common lands,     | .... | 4,800 00           |
| Carleton public wharves,   | .... | 258 00             |
| Carleton Water Scrip,      | .... | 7,860 00           |
| Sinking funds (East),      | .... | 15,239 82          |
| Sinking funds (West),      | .... | 3,448 00           |
|                            |      | <u>\$77,284 50</u> |

*Salaries and Wages.*

Included in the expenditures for 1887 are the payments made to the employees of the city.

The amount required for that purpose was \$60,315.60, and was paid out of the following funds:

*East.*

|                     |                    |
|---------------------|--------------------|
| East side fund,.... | \$10,846 25        |
| Expense account,    | 4,800 00           |
| Police,....         | 17,144 50          |
| Fire, ....          | 10,224 00          |
| Streets,            | 2,013 00           |
| Salvage Corps, .... | 400 00             |
| Ferry, ....         | 11,036 00          |
| Market,             | 2,494 35           |
| Fisheries,          | 40 00              |
|                     | <u>\$58,968 10</u> |

*West.*

|          |      |                    |
|----------|------|--------------------|
| Expense, | .... | \$400 00           |
| Police,  | .... | 797 50             |
| Lands,   | .... | 150 00             |
|          |      | <u>1,347 50</u>    |
|          |      | <u>\$60,315 60</u> |

50, and it was borne by

7,716 00  
0,457 86  
7,200 00  
1,854 00  
5,500 00  
9,936 82  
234 00  
180 00  
600 00  
800 00  
258 00  
360 00  
239 82  
48 00  
\$77,284 50

the payments made  
60,315.60, and was

10

\$60,315 60

*Sinking Funds.*

The following is a statement of the movements of the Sinking Fund during the year :

|                                    |                  |                     |
|------------------------------------|------------------|---------------------|
| December 31st, 1886—               |                  |                     |
| Cash and investments, ....         | ....             | \$257,194 35        |
| December 31st, 1887—               |                  |                     |
| Assessments and general revenue,   | 26,863 04        |                     |
| Interest on investments, ....      | 10,274 34        |                     |
|                                    | <u>44,052 00</u> | \$294,331 73        |
| <i>Paid.</i>                       |                  |                     |
| Bonds cancelled during the year.   | \$48,852 00      |                     |
| Less bonds issued, ....            | 4,800 00         |                     |
|                                    | <u>44,052 00</u> |                     |
| In Sinking Funds, Dec. 31st, 1887, |                  | <u>\$250,279 73</u> |

CITY OF PORTLAND.

Receipts and expenditures, average year 1883-1887.

*Revenues.*

|                        |      |                    |  |
|------------------------|------|--------------------|--|
| Assessments, ....      | .... | \$60,679 43        |  |
| General revenues, ...  | ...  | 5,864 78           |  |
| Government grant, .... | .... | 1,031 33           |  |
|                        |      | <u>\$67,575 54</u> |  |

*Expenditures.*

|                                  |      |                    |  |
|----------------------------------|------|--------------------|--|
| City departments, ....           | .... | \$22,603 84        |  |
| Salaries and contingencies, .... | .... | 6,119 98           |  |
| Interest, ....                   | .... | 4,917 52           |  |
| Schools, ....                    | .... | 16,727 61          |  |
| Water, ....                      | .... | 446 71             |  |
| County Treasurer, ....           | .... | 6,065 68           |  |
|                                  |      | <u>\$56,881 34</u> |  |

This statement does not show the actual income, as the Chamberlain states that the excess of revenue over expenditures, is in the shape of unpaid taxes.

## REPORT OF COMMISSIONERS

## TAX DEFAULT.

The Chamberlain of Saint John shows uncollected taxes from 1876 to 1887,

The default in Portland is from 1880 to 1887.

More than half the default in each city is for the year 1887. This occurs every year, as more than half the year has expired before the assessment books can be ready for the collector.

|                         | Saint John.        | Portland.          |
|-------------------------|--------------------|--------------------|
| Total tax default, .... | <u>\$95,128 17</u> | <u>\$93,603 44</u> |

## VALUATIONS FOR ASSESSMENT.

After a careful investigation, your Commissioners have reached the conclusion, that the valuations of properties and income for assessment purposes, are near enough in both Cities to enable them to prepare a reliable comparative statement.

## ASSESSMENT RATES.

The following is a statement of the Saint John and Portland assessments for six years—1883 to 1888; the amount collected from polls; the percentage borne in each city on the real estate, personal estate and income; and the rate per cent., which would have been charged had the combined taxes been assessed on the combined properties of both cities.

1883.

|   |      |              |                     |
|---|------|--------------|---------------------|
| Saint John (East),                              | .... | \$248,378 70 |                     |
| " (West),                                       | .... | 13,212 55    |                     |
| Less 5,477 polls, ....                          | .... |              | \$261,591 25        |
|   |      |              | 12,323 25           |
|   |      |              | <u>\$249,268 00</u> |
| Portland,                                       | .... |              |                     |
| Less 2,863 polls, ....                          | .... | \$53,589 59  |                     |
|   |      | 6,928 46     |                     |
|   |      |              | <u>\$46,661 13</u>  |
| Rate per hundred dollars, Saint John (east), .. |      | \$1 20       |                     |
| " " (west), ..                                  |      | 82           |                     |
| " " whole city, ..                              |      | 1 18         |                     |
| " " Portland, ..                                |      | 1 30½        |                     |
| " " if united, ..                               |      | 1 19½        |                     |

s uncollected taxes from  
to 1887.  
city is for the year 1887.  
half the year has expired  
r the collector.

int John.  
128 17  
Portland.  
\$93,603 44

SMENT.

missioners have reached  
properties and income for  
Cities to enable them

John and Portland  
amount collected from  
real estate, personal  
ph would have been  
ed on the combined

8 70  
2 55  
\$261,591 25  
.... 12,323 25  
\$249,268 00

9 59  
46  
\$46,661 13

... \$1 20  
... 82  
... 1 18  
... 1 30½  
... 1 19½

ON UNION OF SAINT JOHN AND PORTLAND.

15

|  |      |             |                     |
|--|------|-------------|---------------------|
| 1884.  |      |             |                     |
| Saint John (east),                             | .... | ....        | \$233,940 12        |
| " (west),                                      | .... | ....        | 13,020 51           |
|  |      |             | <u>\$246,960 63</u> |
| Less 5,525 polls,....                          | .... | ....        | 12,431 25           |
|  |      |             | <u>\$234,529 38</u> |
| Portland, ....                                 | .... | ....        | \$56,724 35         |
| Less 2,821 polls,                              | .... | ....        | \$6,911 45          |
|  |      |             | <u>\$49,812 90</u>  |
| Rate per hundred dollars, Saint John (east),.. |      |             |                     |
| "  | "    | " (west),.. | \$1 13              |
| "  | "    | whole city, | 82                  |
| "  | "    | Portland,   | 1 11                |
| "  | "    | if united,  | 1 38                |
|  |      |             | 1 15                |
| 1885.  |      |             |                     |
| Saint John (east),....                         | .... | ....        | \$242,193 90        |
| " (west),....                                  | .... | ....        | 13,991 49           |
|  |      |             | <u>\$256,185 39</u> |
| Less 5,291 polls,                              | .... | ....        | 12,415 25           |
|  |      |             | <u>\$243,770 14</u> |
| Portland, ...                                  | .... | ....        | \$59,694 49         |
| Less 2,726 polls,                              | ...  | ....        | 6,133 50            |
|  |      |             | <u>\$53,560 99</u>  |
| Rate per hundred dollars, Saint John (east),.. |      |             |                     |
| "  | "    | " (west),.. | \$1 20              |
| "  | "    | whole city, | 89                  |
| "  | "    | Portland,   | 1 18                |
| "  | "    | if united,  | 1 30½               |
|  |      |             | 1 20                |
| 1886.  |      |             |                     |
| Saint John (east),....                         | .... | ....        | \$240,187 65        |
| " (west),....                                  | .... | ....        | 14,177 35           |
|  |      |             | <u>\$254,365 00</u> |
| Less 5,226 polls,                              | .... | ....        | 12,253 00           |
|  |      |             | <u>\$242,112 00</u> |
| Portland, ....                                 | .... | ....        | \$67,929 25         |
| Less 2,857 polls,                              | .... | ....        | 6,428 25            |
|  |      |             | <u>\$61,501 00</u>  |

|  |      |                  |              |                     |
|--|------|------------------|--------------|---------------------|
| Rate per hundred dollars, Saint John (east),.. |      |                  |              | \$1 20              |
| "  | "    | "                | (west),..    | 96                  |
| "  | "    | whole city,      | ..           | 1 18½               |
| "  | "    | Portland,        | ..           | 1 47                |
| "  | "    | if united,       | ..           | 1 23½               |
| 1887.  |      |                  |              |                     |
| Saint John (east), ..                          | .... | ....             | \$238,656    | 75                  |
| " (west), ..                                   | .... | ....             | 14,255       | 75                  |
|  |      |                  |              | <hr/>               |
| Less 5,247 polls,                              | .... | ....             | ....         | \$252,882 50        |
|  |      |                  |              | 12,290 25           |
|  |      |                  |              | <hr/>               |
|  |      |                  |              | <u>\$240,592 25</u> |
|  |      |                  |              |                     |
| Portland, ....                                 | .... | ....             | \$69,789     | 44                  |
| Less 2,819 polls,                              | .... | ....             | 6,342        | 75                  |
|  |      |                  |              | <hr/>               |
|  |      |                  |              | <u>\$63,446 69</u>  |
|  |      |                  |              |                     |
| Rate per hundred dollars, Saint John (east),.. |      |                  |              | \$1 25              |
| "  | "    | "                | (west), .... | 1 00                |
| "  | "    | whole city, .... | 1 23½        |                     |
| "  |      | Portland, ....   | 1 44         |                     |
| "  |      | if united, ....  | 1 27         |                     |
| 1888.  |      |                  |              |                     |
| Saint John (east), ..                          | .... | ....             | \$242,127    | 20                  |
| " (west), ..                                   | .... | ....             | 14,206       | 89                  |
|  |      |                  |              | <hr/>               |
| Less * 5,091 polls,....                        | .... | ....             | ....         | \$256,334 08        |
|  |      |                  |              | 11,912 25           |
|  |      |                  |              | <hr/>               |
|  |      |                  |              | <u>\$244,421 83</u> |
|  |      |                  |              |                     |
| Portland, ..                                   | .... | ....             | \$72,095     | 33                  |
| Less 2,953 polls,                              | .... | ....             | 6,644        | 25                  |
|  |      |                  |              | <hr/>               |
|  |      |                  |              | <u>\$65,451 08</u>  |
|  |      |                  |              |                     |
| Rate per hundred dollars, Saint John (east),   |      |                  |              | \$1 30              |
| "  | "    | (west), ....     | 1 04         |                     |
| "  | "    | whole city,      | 1 28½        |                     |
| "  | "    | Portland, ....   | 1 42         |                     |
| "  | "    | if united, ....  | 1 31         |                     |

\* Corrected to 5,275 polls.

## THE CITY OF SAINT JOHN.

## EAST AND WEST SIDES.

The original City Charter provided that all benefits arising out of the use of the Common Lands granted to the City of Saint John and lying on the Eastern side of the Harbor, should be for the benefit of the inhabitants residing on the Eastern side of the Harbor, and that the Common Lands lying on the Western side of the Harbor, should be solely for the benefit of the inhabitants residing on the Western side of the Harbor, and all the other revenues were for the common benefit of the inhabitants of the whole City.

The more rapid growth of the Eastern part of the City necessitated the larger expenditure to provide street and other accommodations for the use of the inhabitants.

Dissatisfaction arose on the Western side and this led to a settlement which took the form of an Act of Assembly passed in April, 1853, (16 Vic., Chap. 10), commonly known as the Act of Settlement.

Under this Act an apportionment was made of the public debt now known as the "Old City Debt."

The sum of £20,000 or \$80,000 was made a charge upon, and payable out of the Common Lands on the West side of the Harbor; the Chamberlain being directed to take annually from the revenue of the said Common Lands, a sum sufficient to pay the interest on that portion of the debt, and to continue doing so until the principal sum was paid, the residue of the said income was then to be applied to the sole use and benefit of the inhabitants on the West side of the Harbor.

The residue of the public debt was made a charge upon and payable out of the revenues of the Common Lands on the East side of the Harbor, and all other the revenue and income of the City except special grants of the Legislature and funds specially raised and appropriated by Law; the payment of the salaries of the public officers of the City as then established, and all requisite contingencies and expenses of management, and all expenditures necessary to the maintaining and keeping in repair of the public property of the City, and all other usual and proper exigencies of the public service, being made a first charge.

Since the passing of this Act, separate assessments have been made annually upon the rate-payers of the East and West sides of the Harbor for their public services and other liabilities respectively.

|     |                  |           |
|-----|------------------|-----------|
| ..  | \$1              | 20        |
| ..  |                  | 96        |
| ..  | 1                | 18½       |
| ..  | 1                | 47        |
| ..  | 1                | 23½       |
| 5   |                  |           |
| 5   |                  |           |
| —   | \$252,882        | 50        |
|     | 12,290           | 25        |
|     | <u>\$240,592</u> | <u>25</u> |
| 44  |                  |           |
| 75  |                  |           |
| —   | \$63,446         | 69        |
|     | <u>\$1</u>       | <u>25</u> |
| .   | 1                | 00        |
| .   | 1                | 23½       |
| .   | 1                | 44        |
| .   | 1                | 27        |
|     | <u>\$256,334</u> | <u>08</u> |
|     | 11,912           | 25        |
|     | <u>\$244,421</u> | <u>83</u> |
|     | <u>\$65,451</u>  | <u>08</u> |
| \$1 | 30               |           |
| 1   | 04               |           |
| 1   | 28½              |           |
| 1   | 42               |           |
| 1   | 31               |           |



## REMARKS.

## WEST.

In the following financial statements it will be seen that a considerable saving from taxation has been the result of the use by the people of Carleton, of the residue of the income from the Western Common Lands.

## EAST.

It will also be observed that the Eastern balance has materially aided the residents on the Eastern side to reduce their debt, or add to the Sinking Funds for the reduction of debt.

## STATEMENTS.

Showing relative financial positions of the two sections of the City of Saint John.

## ASSETS AND LIABILITIES.

|                               |      |      |                |
|-------------------------------|------|------|----------------|
| Saint John (East)             |      |      |                |
| Liabilities—                  |      |      |                |
| City Debt,                    | .... | .... | \$333,000 68   |
| Other Debentures,             | .... | .... | 670,117 52     |
| Sewerage “                    | .... | .... | 315,850 00     |
| Water “                       | .... | .... | 751,853 63     |
| Proportion of School Debt     |      |      |                |
| based on assessments,         | .... |      | 188,235 00     |
|                               |      |      | <hr/>          |
|                               |      |      | \$2,259,056 83 |
| Less Sinking Funds,           | .... |      | 235,143 65     |
|                               |      |      | <hr/>          |
|                               |      |      | \$2,023,913 18 |
| Assets—                       |      |      |                |
| Lands, Buildings and Harbor   |      |      |                |
| properties,                   | ...  | ..   | \$1,129,407 66 |
| City Plant,                   | .... | .... | 72,700 00      |
| Sewerage properties,          | .... | .... | 310,203 16     |
| Water “                       | .... | .... | 750,848 02     |
| Proportion School properties, | ...  |      | 150,588 24     |
|                               |      |      | <hr/>          |
|                               |      |      | \$2,421,747 08 |
|                               |      |      | <hr/>          |
| Surplus,                      | .... | .... | \$397,833 90   |
|                               |      |      | <hr/>          |

## Saint John (West) Carleton.

## Liabilities—

|                              |             |
|------------------------------|-------------|
| City Debt, ....              | \$80,000 00 |
| Other Debentures, ....       | 62,700 00   |
| Water “ . . .                | 131,000 00  |
| Proportion School Debt, .... | 11,765 00   |

---

\$285,465 00

Less Sinking Funds, .... 44,958 08

---

\$240,508 92

## Assets—

|  |              |
|--|--------------|
| Lands, Buildings and Harbor properties, .... | \$324,500 00 |
| Water Supply, ....                           | 139,981 36   |
| City Plant ....                              | 5,500 00     |
| Proportion of School property, ...           | 9,411 76     |

---

\$479,393 12

Surplus, .... \$238,884 20

## INCOME AND EXPENDITURES.

## FROM CARLETON COMMON LANDS AND FISHERIES FIVE YEARS.

## Income—

|                      |             |
|----------------------|-------------|
| 1883. Lands, .. .... | \$11,217 67 |
| Fisheries, ....      | 2,126 21    |

---

\$13,343 88

Less maintenance and management, 1,211 08

---

12,132 80

1884. Lands, .... \$10,640 21

Fisheries, .... 4,300 08

---

\$14,940 29

Less maintenance and management, 1,458 95

---

13,481 34

1885. Lands, .... \$10,542 74

Fisheries, .... 3,308 23

---

\$13,850 97

Less maintenance and management, 3,098 27

---

10,752 70

*Carried forward,* .... \$36,366 84

|                                  |      |                   |                   |
|----------------------------------|------|-------------------|-------------------|
| <i>Brought forward,</i>          | .... | ....              | ...\$36,366 84    |
| 1886. Lands,..                   | .... | \$10,092 48       |                   |
| Fisheries,                       | .... | 3,324 23          |                   |
|                                  |      | <u>          </u> | \$13,416 71       |
| Less maintenance and management, |      |                   | 1,076 43          |
|                                  |      |                   | <u>          </u> |
|                                  |      |                   | 12,340 28         |
| 1887. Lands, ..                  | .... | \$9,122 94        |                   |
| Fisheries,                       | .... | 2,142 84          |                   |
|                                  |      | <u>          </u> | \$11,265 78       |
| Less maintenance and management, |      |                   | 650 02            |
|                                  |      |                   | <u>          </u> |
|                                  |      |                   | 10,615 76         |
|                                  |      |                   | <u>          </u> |
|                                  |      |                   | \$59,322 88       |

## Expenditures—

|                           |             |                   |
|---------------------------|-------------|-------------------|
| Interest on City Debt, .. | \$24,000 00 |                   |
| “ Branch R’y,             | 2,000 00    |                   |
| “ Street Deben.           | 500 00      |                   |
| “ Water Scrip,            | 25,035 26   |                   |
| Principal and interest on |             |                   |
| Public Hall,              | ....        | 2,811 26          |
|                           |             | <u>          </u> |
|                           |             | \$54,346 52       |
| Street Department,        | ....        | 2,300 00          |
| Light “                   | ....        | 1,800 00          |
|                           |             | <u>          </u> |
|                           |             | 4,100 00          |
| Aldermen’s services,      | ....        | 3,000 00          |
|                           |             | <u>          </u> |
|                           |             | \$61,446 50       |
| Over expended,            | ....        | ....              |
|                           |             | <u>          </u> |
|                           |             | \$2,123 64        |

## CARLETON.

## RECEIPTS AND EXPENDITURES OF YEAR 1887.

## Income—

|                                  |      |                   |                   |
|----------------------------------|------|-------------------|-------------------|
| Common Lands,                    | .... | \$9,122 94        |                   |
| Fisheries,†                      | .... | 2,142 84          |                   |
|                                  |      | <u>          </u> | \$11,265 78       |
| Less maintenance and management, |      |                   | 650 02            |
|                                  |      |                   | <u>          </u> |
|                                  |      |                   | \$10,615 76       |
| City and County Taxes,....       | .... | \$11,949 52       |                   |
| Less discount and services, ..   | .... | 938 06            |                   |
|                                  |      | <u>          </u> | 11,011 46         |
|                                  |      |                   | <u>          </u> |
| <i>Carried forward,</i>          | .... | ....              | ....\$21,627 22   |

## ON UNION OF SAINT JOHN AND PORTLAND.

21

...\$36,366 84

|                              |      |      |                   |
|------------------------------|------|------|-------------------|
| <i>Brought forward,</i>      | .... | .... | ....\$21,627 22   |
| Carleton Water Commissioners |      |      |                   |
| Assessment,                  | .... | .... | \$3,307 30        |
| Carleton Water Commissioners |      |      |                   |
| Supply,                      | .... | .... | 3,347 96          |
|                              |      |      | <hr/> 6,655 26    |
| Public Hall,                 | .... | .... | 374 94            |
| Dog Taxes,                   | .... | .... | 75 00             |
| Police Fines,                | .... | .... | 442 50            |
|                              |      |      | <hr/> \$29,174 92 |

## Liabilities—

|                              |      |             |                 |
|------------------------------|------|-------------|-----------------|
| Interest on debt,            | .... | \$17,099 90 |                 |
| Less Interest of Sinking     |      |             |                 |
| Funds, ....                  | .... | 1,760 00    |                 |
|                              |      | <hr/>       | \$15,339 90     |
| Street Department,           | .... | ....        | 2,559 59        |
| Light “                      | .... | ....        | 2,000 00        |
| Fire “                       | .... | ....        | 581 16          |
| Police “                     | .... | ....        | 812 50          |
| Contingent Account,          | .... | ....        | 58 32           |
| Expense Account,             | .... | ....        | 237 37          |
| Public Hall, ....            | .... | ..          | 453 39          |
| Aldermen's Fees,             | .... | ....        | 600 00          |
| Public Library and Sundries, | .... | ....        | 85 26           |
| Water Supply expenses,       | .... | ....        | 2,923 40        |
| County Treasurer,            | .... | ....        | 2,605 52        |
|                              |      |             | <hr/> 28,256 41 |
| Surplus,..                   | .... | ....        | <hr/> 918 51    |

RECEIPTS AND EXPENDITURES IN 1887 FROM  
GENERAL REVENUES.

## SAINT JOHN (EAST.)

## Receipts—

|                              |      |      |                   |
|------------------------------|------|------|-------------------|
| Rents of City Lands,         | .... | .... | \$5,994 64        |
| “ Lancaster Lands, ..        | .... | .... | 3,399 62          |
| “ Ferry House,               | .... | .... | 172 50            |
| Harbor Revenues,             | .... | .... | 27,932 66         |
| Market “                     | .... | .... | 12,094 10         |
| Ferry Steamers,              | .... | .... | 17,526 77         |
| City Licenses, etc.,         | .... | .... | 13,921 00         |
| <i>Carried forward,</i> .... | .... | .... | <hr/> \$81,041 29 |

6 71

6 43

12,340 28

5 78

0 02

10,615 76

\$59,322 88

52

00

00

\$61,446 50

\$2,123 64

887.

78

2

\$10,615 76

2

6

11,011 46

...\$21,627 22

|                               |             |                    |                  |
|-------------------------------|-------------|--------------------|------------------|
| <i>Brought forward, ...</i>   | ....        | ....               | \$81,041 29      |
| Payments (east side account)— |             |                    |                  |
| Harbor, .....                 | ....        | \$2,519 81         |                  |
| Wharves, ....                 | ....        | 1,233 26           |                  |
| City Lands, ....              | ....        | 581 99             |                  |
| Rentals, ....                 | ....        | 265 00             |                  |
| Insurance, ....               | ....        | 223 00             |                  |
| Fuel and Light, ..            | ....        | 458 64             |                  |
| Printing and Stationery,      | 1,410 39    |                    |                  |
| City Hall, ....               | ....        | 657 44             |                  |
| Com'srs. and Elections,       | 972 02      |                    |                  |
| Law costs, ....               | ....        | 225 10             |                  |
| Contingencies, ....           | ....        | 967 80             |                  |
| Salaries, ....                | ....        | 10,786 25          |                  |
| Interest on City Debt, ....   | 18,777 86   |                    |                  |
| "    Restoration              |             |                    |                  |
| Debentures, ...               | 1,680 00    |                    |                  |
|                               |             | <u>\$40,758 56</u> |                  |
| Less received from Taxes,     | 4,435 27    |                    |                  |
|                               |             |                    | <u>36,323 29</u> |
| Ferry Steamers Account—       |             |                    |                  |
| Wages and supplies, ....      | \$17,692 60 |                    |                  |
| Insurance, ....               | ....        | 332 00             |                  |
| Printing and Stationery,      | 69 80       |                    |                  |
| Law costs, ....               | ....        | 310 00             |                  |
| Sundries, ....                | ....        | 42 16              |                  |
| Interest on Loan, ....        | 200 00      |                    |                  |
|                               |             |                    | <u>18,646 56</u> |
| Ferry Improvement Account—    |             |                    |                  |
| Interest on Loan, ....        | \$150 00    |                    |                  |
| Sundries, ....                | ....        | 44 55              |                  |
|                               |             |                    | <u>\$194 55</u>  |
| City Hall Account—            |             |                    |                  |
| Interest, ....                | ..          | \$1,854 00         |                  |
| Sundries, ....                | ....        | 67 33              |                  |
|                               |             |                    | <u>1,921 33</u>  |
| Lancaster Lands Account—      |             |                    |                  |
| Insurance, ...                | ....        | \$226 00           |                  |
| Sundries, ....                | ....        | 1,327 15           |                  |
|                               |             |                    | <u>1,553 15</u>  |
| <i>Carried forward, ...</i>   | \$1,553 15  | \$57,085 73        | \$81,041 29      |

## ON UNION OF SAINT JOHN AND PORTLAND.

23

\$81,041 29

Brought forward, .... \$1,553 15 \$57,085 73 \$81,041 29  
 Interest, ... .. 1,500 00

\$3,053 15

Less received from Taxes, 1,453 60

1,599 55

## Market House Account—

Sal. &amp; Labor, .... \$2,515 50

Insurance, .... 335 68

Fuel &amp; Light, .... 778 39

Rent of ground, ... 800 00

Sundries, .... 930 95

Interest, ..... 7,200 00

\$12,560 52

Less received from Taxes, 4,399 79

8,160 73

1,200 00

Aldermen's services,

## Sinking Funds—

## Public Wharf and Pier

Interest, .... \$3,000 00

Less Interest on invest-  
 ments, ... .. 2,515 00

485 00

## Pettingell property in-

terest, ... .. \$1,421 40

Less interest on invest-  
 ments, .... 1,220 00

201 40

Market Wharves interest, \$1,200 00

Less interest in invest-  
 ments, .... 310 00

890 00

## Ferry improvement in-

terest, .... \$3,771 00

Less Taxes and interest  
 on investments, ... 3,771 00

## Adams' Wharf Account

interest, .... 143 50

\$69 765 91

Surplus. .... \$11,275 38

73 \$81,041 29

## SAINT JOHN (WEST) CARLETON.

## Receipts—

|                           |             |
|---------------------------|-------------|
| Rents of City lands, .... | \$7,571 12  |
| Harbor revenues, ...      | 3,730 66    |
| City Hall Rents, ...      | 374 94      |
| Dog Licenses, ....        | 75 00       |
|                           | <hr/>       |
|                           | \$11,751 72 |

## Payments—Common Lands—

|  |             |
|--|-------------|
| Wharves and Slips, \$215 84                    |             |
| Printing and Stationery, 45 05                 |             |
| Law costs, .... 170 20                         |             |
| Aldermen's services, .... 600 00               |             |
| Land Agent, .... 150 00                        |             |
| Sundries, .... 35 60                           |             |
| Interest on City Debt, .... 4,800 00           |             |
|  | <hr/>       |
|  | \$6,016 69  |
| Contingent Account, .... 43 97                 |             |
| Fishery " ... 35 33                            |             |
| City Hall, .... 447 70                         |             |
| Branch Railway Interest, \$2,400 00            |             |
| Less Interest on investments and received from |             |
| Taxes, .... 1,755 85                           |             |
|  | <hr/>       |
|  | 644 15      |
| Carleton Street Account, 100 00                |             |
| Light Account .... 1,000 00                    |             |
| Water Scrip Account—                           |             |
| Common Lands, .... \$2,000 00                  |             |
| Fisheries, .... 2,107 51                       |             |
|  | <hr/>       |
|  | 4,107 51    |
|  | <hr/>       |
|  | \$12,395 35 |

Over expended, .... \$643 63

These statements do not include receipts from the Police Court either side of the Harbor, as such receipts are included in the maintenance of the Police departments.

The rentals of certain properties are carried to the credit of the street department (East) and are not included in these statements. Amounts from Bank balances does not appear. All these amounts are



included in the statements of the City receipts and expenditures in 1887.

|  |      |      |      |                   |
|--|------|------|------|-------------------|
| The receipts of the year 1887 from General Revenues in Carleton amounted to    | .... | .... | .... | \$ 11,751 72      |
| From which was paid for expenses which are strictly chargeable to the account, | ..   | .... | .... | 7,187 84          |
| Leaving a balance of   | ..   | .... | ...  | <u>\$4,563 88</u> |

Under the provision of the Act of Settlement and specially provided by Law, additional payments were made:—

|                     |      |       |                   |
|---------------------|------|-------|-------------------|
| For Light purposes, | .... | ....  | \$1,000 00        |
| “ street “          | .... | ....  | 100 00            |
|                     |      | ----- | <u>\$1,100 00</u> |

relieving the annual Taxes on the inhabitants of Carleton to that extent.

Further sums were paid from the Lands Account to the Water Scrip Account:—

|                           |      |                   |
|---------------------------|------|-------------------|
| From Common Lands Account | .... | \$2,000 00        |
| “ Fisheries               | .... | 2,107 51          |
|                           |      | <u>\$4,107 51</u> |

thus reducing the cost of water supply to the Carleton consumers.

On the East side the balances of the General Revenue Accounts are, by law, applied to the reduction of the City debt.

### COMPARISON.

The special privileges which the inhabitants of Carleton enjoy of expending a portion of the receipts from the Common Lands and Fisheries, in reduction of their Taxes; and the greater value property which they hold in proportion to their population, seem to have made an impression that the ratepayers of that portion of the City are more favorably situated than are those of the East side.

A careful consideration of the whole subject and a comparison of the condition of the two sections of the City are needed to ascertain the correctness of these conclusions.

With this object in view your Commissioners will direct attention to the *Streets and Sewers*.

\$12,395 35

\$643 63

Police Court  
cluded in the

he credit of  
e statements.  
e amounts are

## EAST SIDE.

For many years the greater necessities of the inhabitants on the Eastern side of the Harbor, have caused the expenditure of large sums of money, to bring the streets to their present grades, and to place below the surface the means for thorough drainage.

That work may be considered as completed. The City Engineer knows of no change of grade which is likely to be required. The Engineer of the Sewerage and Water Commissioner's Department for the East side and Portland, has answered an inquiry of your Commissioners, in the following language.

"My estimate of the amount of money required to complete the sewerage of Saint John (East) is \$33,700.00, as follows:

|  |      |        |                    |
|--|------|--------|--------------------|
| "For New Sewers in streets and parts of streets that |      |        |                    |
| "are not drained,                                    | .... | ....   | \$14,200 00        |
| "For renewal of Old Sewers made of wood and now      |      |        |                    |
| in use   | .... | : .... | 19,500 00          |
|  |      |        | <u>\$33,700 00</u> |

"The 'New Sewers' include such streets and parts of streets (as Canterbury) that are yet without buildings, and for which no claim for drainage has yet been made, nor is likely to be for a long time to come.

"Some of the 'Old Sewers' estimated for renewal are in fair order, at present, and will probably answer with slight repairs, for a number of years. The above expenditure would extend therefore over a long series of years, probably from fifteen to twenty, unless a radical change takes place in the growth of the City.

"The above estimate is for 13,600 feet of new and old sewers.

## WEST SIDE.

A considerable expenditure has been made in cutting down and building up streets, notably on Union street, and streets connecting therewith; yet few of the streets of Carleton are in good condition. A large expenditure of money will be required to make them compare favorably with the streets on the East side.

In reference to sewerage the following statement was made by the Chairman of the Carleton Water and Sewerage Commission:

"The sewerage system of Carleton is very imperfect. There are quite a number of sewers in Carleton; but there is no regular "system."

#### RATE OF ASSESSMENTS.

In 1887 the assessments in Saint John, based on the valuation of real and personal estate and income, were :

|               |      |      |      |      |                  |
|---------------|------|------|------|------|------------------|
| On East side, | .... | .... | .... | .... | \$1 25 per cent. |
| " West "      | .... | .... | .... | .... | 1 00 per cent.   |

Had an assessment been made at the rate of \$1.25 on Carleton, and the whole of the extra assessment been collected and carried to the credit of the departments of streets, fire, light and police, it would have added to the receipts of these accounts the amount of \$2,890.25; making a total from assessments of \$7,756.56.

The actual departmental expenditures for the year, including the amounts carried to Interest and Sinking Funds, were \$6,152.21.

Your Commissioners are of opinion that an assessment in Carleton equal to the East side rate would not have produced a sum beyond the needs of the departments: and they may add that probably had there been no separate departmental accounts between the two sections of the City, a larger expenditure would have been made on the western side.

Every portion of the city should be in a condition to meet the necessities of the people.

Suitable expenditures have been made throughout the City on the eastern side.

The work in Carleton has not been equally well done. The territory is comparatively large, and the population somewhat scattered. To meet a reasonable demand for public improvements on the western side, would necessitate an expenditure, which we feel confident could not be easily borne by the tax-payers of that side.

## LIABILITIES AND ASSETS.

Reference to tables already presented show the liabilities and assets of the two sections of the City to have been on the 31st December, 1887, as follows :

## East Side—

|              |      |      |      |      |                     |
|--------------|------|------|------|------|---------------------|
| Assets,      | .... | .... | .... | .... | \$2,421,747 08      |
| Liabilities, | .... | .... | .... | .... | 2,023,913 18        |
| Surplus,     | ...  | .... | .... | .... | <u>\$397,833 90</u> |

## West Side—

|              |      |      |      |      |                     |
|--------------|------|------|------|------|---------------------|
| Assets,      | .... | .... | .... | .... | \$479,392 12        |
| Liabilities, | .... | .... | .... | .... | 240,508 92          |
| Surplus,     | .... | .... | .... | .... | <u>\$238,884 20</u> |

It has already been stated that no need exists for an increase in the East side City Debt to meet costs of street grading and sewerage. Such improvements as your Commissioners think should be made in Carleton would add materially to the western liabilities.

The valuations of the City properties on each side of the Harbor are assumed to be correct; but their present values to the tax-payers are best shown by the revenue derived from them for public purposes.

The following is a statement of the City Debt—less Sinking Funds—of each side of the Harbor, at the close of the years 1883 to 1887, not including water, sewerage and schools.

| Years. | East Side. |              | West Side. |              |
|--------|------------|--------------|------------|--------------|
| 1883,  | ....       | \$892,965 22 | ....       | \$140,397 73 |
| 1884,  | ....       | 871,756 72   | ....       | 137,791 56   |
| 1885,  | ....       | 856,062 12   | ....       | 137,167 31   |
| 1886,  | ....       | 835,143 97   | ....       | 97,531 98    |
| 1887,  | ....       | 797,794 55   | ....       | 97,743 92    |

The sale of the Carleton Branch Railway to the Dominion Government for \$40,000.00 caused a material reduction in the West side debt in 1886.

### ASSESSABLE PROPERTIES.

The value of the Real and Personal Estate and income of the Tax-payers of the City of Saint John, as ascertained by the Assessors, for assessment purposes, in the year 1887, was \$19,478.600, divided as follows :—

|                        |      |                        |
|------------------------|------|------------------------|
| Saint John (East) .... | .... | \$18,322,500 00        |
| “ (West) ....          | .... | 1,156,100 00           |
|                        |      | <u>\$19,478.600 00</u> |

The percentage being :

|                        |      |             |
|------------------------|------|-------------|
| Saint John (East) .... | .... | 94.065      |
| “ (West) ....          | .... | 5.935       |
|                        |      | <u>100.</u> |

### POPULATION.

The total population of the City of Saint John in 1881 was 26,127, divided as follows :—

|                        |      |               |
|------------------------|------|---------------|
| Saint John (East) .... | .... | 21,563        |
| “ (West) ....          | .... | 4,564         |
|                        |      | <u>26,127</u> |

The Percentage being:

|                        |      |             |
|------------------------|------|-------------|
| Saint John (East) .... | .... | 82.532      |
| “ (West) ....          | .... | 17.468      |
|                        |      | <u>100.</u> |

After a careful consideration of all the points which have been presented, your Commissioners have reached the conclusion, that the special privileges conferred upon the inhabitants of Carleton by the Charter and the subsequent Act of Settlement, do not compensate them for the loss of advantages which would accrue to them by a complete union of all their interests with the inhabitants of the East side.

In the judgment of your Commissioners it is better that all the public interests of the City should be united, so that all burdens should be equally borne, and all benefits equally enjoyed.

## REPORT OF COMMISSIONERS

## BOTH CITIES.

Although reference has already been made to the City works, your Commissioners will further direct your attention to the Public Departments in both Cities.

## THE STREETS.

## SAINT JOHN (EAST).

The site occupied by the City was originally very rocky and uneven, requiring much cutting and filling to bring the streets to their present grades. A large portion of the Old City Debt was incurred by this important work. The grading has been finished, and no further indebtedness need be made in that direction. The work of asphaltting the sidewalks is far advanced, and will be completed in a few years. The cost of that work is included in the annual assessments.

A portion of Prince William Street, and parts of Union and Charlotte Streets have had a surface finish of block pavement. Other important thoroughfares will probably be paved in the same way. Slight additions to the public debt may be made for this description of work.

## SAINT JOHN (WEST).

Your Commissioners need only repeat what they have already said, that in their judgment a considerable amount of money should be spent on the streets of Carleton.

## PORTLAND.

The Town Council was incorporated in 1871, and the City Council in 1883. Since its incorporation as a Town, large expenditures have been made on the more important highways, and the less important streets have received fair attention.

The work has been paid for by receipts from assessments and the proceeds of City bonds.

The total bonded debt for street purposes, including the building of retaining walls, was, on the 31st December, 1887, \$8,920.00.

The great thoroughfare leading from the Market Square, in the City of Saint John, to Indiantown, over which is carried much of the merchandise which passes up or down the Saint John River, as well as the traffic to and from the bridge across the Falls, needs a permanent pavement; not only that it may be in a better condition

for the uses to which it is put, but in the interests of economy, as the cost of keeping up the present unsatisfactory surface is very great.

Most of the roads which run in various directions through the territory comprising the "Fifth ward," are not in very good condition; nor is it desirable to incur greater expense upon them than is usual in the road repairs of the parishes, excepting in the limited portions of the ward that are fairly well inhabited or leading to important industries.

#### THE SEWERS.

##### SAINT JOHN (EAST).

The construction and care of the sewers have been entrusted to the Sewerage and Water Commissioners, who issue bonds for their construction, and annual warrants of assessment for their maintenance and management, and to provide for the interest and a sinking fund. The bonded debt was, on the 31st December, 1887, \$315,850.00. The amount held in the sinking fund was \$17,070.00.

A well considered system was adopted, and the sewers have been laid accordingly. They are well and durably constructed. The work of construction has been nearly completed.

##### SAINT JOHN (WEST)

The sewerage on the West side is in charge of the Carleton Water and Sewerage Commissioners.

Short sections have been laid down under some of the streets, but no regular system has been adopted.

Your Commissioners deem it important that sewerage should be provided simultaneously with the better construction of the streets, should a union of the cities be effected on the basis which will be proposed in this report.

##### PORTLAND.

The sewerage is in the hands of the City Council, through a commission appointed by that body. The construction of sewers has been continuous for a number of years, the work being completed under many of the leading thoroughfares.

Much remains to be done, however. No regular system of construction has been adopted.

Up to the 31st December, 1887, the bonded debt for sewerage purposes was \$64,300.00.



## FIRE.

The fire departments in both cities are provided with all the modern means for the protection of the property and lives of the citizens. Well organized fire companies and excellent officers are under the charge of efficient chief engineers.

An excellent Salvage Corps is attached to the Saint John department.

For fire department purposes the Portland Council has incurred a bonded debt of \$30,000.00.

## WATER.

## SAINT JOHN (EAST) AND PORTLAND.

It has already been stated that the water supply for Saint John (east) and Portland is entrusted to a board of commissioners, who have authority to issue bonds for the construction of the works necessary for procuring and distributing water for the use and protection of the inhabitants.

Water debentures amounting to \$1,002,471.50 were outstanding on the 31st December, 1887.

The property of Saint John and Portland is responsible for the payment of these debentures.

The maintenance is sustained by noneys collected from *Assessments, Agreement Customers, Building Purposes and Fire Hydrants*, which are levied directly upon the ratepayers by the Commissioners. The amount collected from these sources in 1887 was \$87,340.48, which amply met all requirements for maintenance, interest and sinking fund.

## SAINT JOHN (WEST).

The Carleton Sewerage and Water Commissioners expended the proceeds of their Bonds (\$131,000.00) many years ago, and completed their works. The supply is said to be ample for the wants of the present population.

By Act of Assembly the Commissioners annually receive from the Western Common Lands Fund the sum of \$2,000.00, and the net proceeds of the West Side Fisheries.

In 1887, they collected from :

|                                  |      |                   |
|----------------------------------|------|-------------------|
| Agreement Customers, ....        | .... | \$3,347 96        |
| Assessments on Rate-payers, .... | .... | 2,099 65          |
|                                  |      | <u>\$5,447 61</u> |

which, added to the amounts received from the Common Lands and Fisheries, enabled them to maintain the service and meet the interest on their debentures.

### PUBLIC DEBTS.—HOW BORNE.

#### SAINT JOHN.

On the 31st December, 1887, the City Bonds were :

|                     |      |                       |
|---------------------|------|-----------------------|
| Old City Debt, .... | .... | \$413,000 68          |
| Other Debentures,.. | .... | 732,817 52            |
|                     |      | <u>\$1,145,818 20</u> |

part of which was bearing interest at the rate of six per cent., and the balance at four per cent.

The total amount required for annual interest was

|                         |      |                    |
|-------------------------|------|--------------------|
| For Old City Debt, .... | .... | \$23,384 54        |
| “ Other Debentures,..   | .... | 43,846 64          |
|                         |      | <u>\$67,231 18</u> |

### GENERAL STATEMENT.

In the statement showing the receipts and expenditures for 1887 is included the receipts from general revenues. This includes city receipts from all sources, excepting that from assessments.

After payment of all claims—not including interest—there remains the sum of .... \$53,012 21  
The annual interest for present sinking funds is .... 10,274 34

Amounting to .... \$63,286 55

a sum nearly sufficient to meet the interest on the City debts above stated.

## REPORT OF COMMISSIONERS

## OLD CITY DEBT.

The interest on the Old City Debt is paid out of the general revenues and common land fund.

## WHARF DEBENTURES.

The interest is met by the revenues from the properties.

## OTHER DEBENTURES.

Interest not being otherwise provided is included in the general assessment.

## SEWERAGE (EAST).

Sewerage debentures are issued by the Water and Sewerage Commissioners. The yearly interest is about \$18,000.00—which amount, together with the annual expenses incident to the sewerage works carried on under the Acts of Assembly, authorizing the issue of such debentures, and the amount required for sinking fund, is included in the general assessment, each year, on the ratepayers of the eastern side of the Harbor.

## WATER (WEST).

The interest, amounting to \$7,860.00 on the Carleton Water Debt is met by appropriations from the Western Common Lands and Fisheries, collection from consumption customers, and an assessment of about \$3,000.00, on the ratepayers of Carleton.

## SCHOOLS.

The interest on the School Debt, together with the cost of school maintenance, is annually assessed upon the ratepayers of the whole City.

## SAINT JOHN AND PORTLAND.

## WATER SUPPLY.

The Commissioners of Sewerage and Water Supply for Saint John (East) and Portland, directly assess the properties of both Cities, for cost of water supply and maintenance, including interest on the water debt.

## PORTLAND.

The interest on all the Debentures issued by the City, including schools, is met by annual assessments on the ratepayers.

## THE HARBORS.

## SAINT JOHN.

The Saint John Harbor is under the control and management of the City of Saint John. The revenue in 1887, was \$31,663.32.

A number of officials and others well acquainted with Harbor matters gave evidence before your Commissioners, who have become impressed with the great importance of securing better accommodation for the trade and commerce, which should be secured to this Port on the completion of the Short Line Railway from the Upper Provinces, and which would require very liberal expenditures to be made in repairing and improving the wharves, and in dredging portions of the Harbor.

## PORTLAND.

The Harbor at Indiantown is controlled and managed by the City of Portland.

A large proportion of the tonnage doing business on the Saint John River loads and unloads at Indiantown. Throughout the open season the river steamers daily receive and discharge passengers and freight at the Indiantown wharves. From the evidence which has been given, your Commissioners are of the opinion that the accommodation is not equal to the demands of the trade.

## BRIDGING THE HARBOR.

The desirability of procuring better communication than now exists, between Carleton and the eastern side of the Harbor and Portland has received the consideration of your Commissioners.

From the evidence given by a large number of people residing on both sides of the Harbor, who have expressed their dissatisfaction with the present mode of transit, and who claim that it is insufficient to meet the wants of the people, your Commissioners are strongly of the opinion that steps should be taken by which a better and easier means of conveyance can be provided.

It has been proposed that a bridge should be constructed from Carleton, across Navy Island, to some convenient point on the Portland shore, and thence, by the shortest practicable route to Saint John.

Your Commissioners have also been informed that such a bridge can be built at a sufficient height above the high water level to permit vessels to pass under as easily as under the bridges at the Falls.

There seems to be no serious difficulty in constructing such a bridge. But as your Commissioners have had no plan laid before them showing exact location, nor a reliable estimate of the cost, they can only refer to the matter and express the hope, that, should the union of the cities be consummated, the subject will, at an early day, receive the consideration of the new City Council.

#### COMPARISONS.

The financial statements which have been presented show:

That the bonded debt of the City of Saint John is much in excess of that of the City of Portland.

That the Saint John assets are largely in excess of the debt, while Portland's assets barely cover her liabilities.

That the Saint John debt (East side) was largely contracted for streets, sewers, and other public improvements, which are nearly if not quite completed.

No increase but a large decrease has been made in the debt during the past five years.

That the public improvements continuously made in Portland for several years, have led to the increase shown in the debt from year to year.

That no extensive expenditures have been made in Saint John (West side) and therefore no increase has been made in the debt.

That much needed public improvements in Saint John (West) would increase the debt bearing on that part of the City.

That the continuation of public improvements in Portland must increase its liabilities.

That the income from the general revenues and Common Lands of Saint John is sufficient to meet the expenses of the City Government (including contingencies of public service) and to provide interest for the "Old City Debt."

That the Portland general revenues are sufficient to meet the interest on the City debt and a portion of the salaries of its officers.

That the Sewerage and Water Commissioners for Saint John (East) and Portland annually collect from the ratepayers of both Cities, a sum, sufficient to sustain the water supply and pay the interest on the Debentures.

That a portion of the cost of water supply in Saint John (West) is paid out of the revenues from the Western Common Lands and Fisheries, the balance being assessed upon the water consumers and the ratepayers.

That the cost of all other public services in both cities, including schools and sewerage, are provided for in the annual assessments.

That the rate of assessment in Portland is greater than in Saint John (East), and the rate in Saint John (East) exceeds that of Saint John (West). The rate in Saint John (West) is favorably affected by the right of the inhabitants to use a portion of the revenues from the Western Common Lands for departmental purposes.

That a rate of assessment only one cent on \$100 in excess of the assessment rate charged against the ratepayers of Saint John (East), if charged against the combined properties and income of the two cities, would secure a sum equal to the combined taxes of both cities in 1888. Such an assessment, would be a reduction of eleven cents on \$100 in Portland and an increase of twenty-seven cents on \$100 in Saint John (West).

That the increased rate of assessment on Saint John (West) which would result from merging all city properties and incomes, entitles the West side to special consideration, which your Commissioners suggest should take the form of large public improvements at the expense of the whole City.

#### CONSIDERATION OF THE BASIS OF UNION.

Your Commissioners invite your attention to some of the provisions which they have decided to include in the basis of union:

##### WARD DIVISIONS.

The City of Saint John (East) had a population in 1881 of 21,563, and is divided into six wards with an average population of 3,594.

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

a view to making the taxes on such property equal to one-half of the amount required for equally valuable properties in other wards of the City.

The income of the inhabitants of the Fifth ward, from employment within the ward to be treated in the same manner as the real and personal properties.

Whenever the departmental benefits are extended to a portion of the fifth ward; the Council shall direct the assessors to assess such portions at the full valuation.

## CARLETON.

To compensate the inhabitants and ratepayers of Saint John (West) for merging their properties and income in that of the whole City and assuming a debt in common; and for the purpose of placing the streets and sewerage of the west side in a condition which will compare favorably with the East side; your Commissioners provide for the expenditure of sixty thousand dollars (\$60,000.00) from the resources of the whole City upon the streets and sewers of Carleton.

## HIGHWAY TO INDIANTOWN.

Regarding the highway from the Market Square, in Saint John, to Indiantown, as one of the most important continuation of streets within the two cities, and believing, for reasons already given, that it should be put in first-class condition at the earliest possible period, your Commissioners include in the basis of union that the sum of sixty thousand dollars (\$60,000.00) be provided by the new City, and expended, in preparing for and block-paving the streets directly connecting the points named. For a number of years the Provincial Government has made an annual grant of one thousand dollars (\$1,000) to keep a portion of that roadway in good condition. As it is largely used by the inhabitants of the River Counties and is a provincial highway, your Commissioners entertain a hope that the grant will be continued.



## THE EFFECT OF UNION.

The effect of union on the ratepayers of both cities may be shown by presenting a statement of the values of real and personal estate and income of both cities, as prepared by the assessors, and the amount of taxation on each City for the year 1888, with the rates of assessment and the rates which would have been borne had the cities been united in that year, and the same amount of moneys collected.

The following is the statement:

## ASSESSORS' VALUATION, 1888.

The assessors valued the real and personal estate and income:

|                    |      |      |                 |                 |
|--------------------|------|------|-----------------|-----------------|
| Saint John (East), | .... | .... | \$17,902,400 00 |                 |
| " (West),          | .... | .... | 1,124,100 00    |                 |
|                    |      |      | <hr/>           | \$19,026,500 00 |
| Portland,          | .... | .... |                 | 4,600,575 00    |
|                    |      |      |                 | <hr/>           |
|                    |      |      |                 | \$23,627,075 00 |

The relative values being as follows :

|                    |      |      |      |        |        |
|--------------------|------|------|------|--------|--------|
| Saint John (East), | .... | .... | .... | 75 770 |        |
| " (West),          | .... | .... | .... | 4 758  |        |
|                    |      |      |      | <hr/>  | 80 528 |
| Portland,          | .... | .... | .... |        | 19 472 |
|                    |      |      |      |        | <hr/>  |
|                    |      |      |      |        | 100.   |

In 1888 the assessments were:

|                    |      |      |      |              |              |
|--------------------|------|------|------|--------------|--------------|
| Saint John (East), | .... | .... | .... | \$242,127 20 |              |
| " (West),          | .... | .... | .... | 14,206 89    |              |
| Portland,          | .... | .... | .... | 72,095 33    |              |
|                    |      |      |      | <hr/>        | \$328,429 42 |

Distributed as follows:

|                          |      |            |  |            |              |
|--------------------------|------|------------|--|------------|--------------|
| Saint John (East) polls, | \$   | 9,396 00   |  |            |              |
| " " rates,               |      | 232,731 20 |  |            |              |
|                          |      | <hr/>      |  | 242,127 20 |              |
| " (West) polls,          | \$   | 2,516 25   |  |            |              |
| " " rates,               |      | 11,690 64  |  |            |              |
|                          |      | <hr/>      |  | 14,206 89  |              |
| Portland polls,          | .    | 6,664 25   |  |            |              |
| " rates,                 | .... | 65,451 08  |  |            |              |
|                          |      | <hr/>      |  | 72,095 33  |              |
|                          |      |            |  | <hr/>      | \$328,429 42 |

The rates of assessment were:

|                    |      |      |      |                     |
|--------------------|------|------|------|---------------------|
| Saint John (East), | .... | .... | .... | \$1 30 per \$100 00 |
| " (West),          | .... | .... | .... | 1 04 per "          |
| Portland,          | .... | .... | .... | 1 42 per "          |

### ASSESSMENTS ON PROPOSED CITY.

Accepting the valuations, correcting and equalizing the polls and assessing the two cities at one assessment rate, the amount required in 1888 would be divided as follows:

|                           |      |      |            |              |
|---------------------------|------|------|------------|--------------|
| St. John (East) polls, .. | .... | .... | \$9,810 00 |              |
| " " rates, ..             | .... | .... | 234,823 67 |              |
|                           |      |      |            | \$244,633 67 |
| St. John (West) polls, .. | .... | .... | \$2,058 75 |              |
| " " rates, ..             | .... | .... | 14,745 82  |              |
|                           |      |      |            | 16,804 57    |
| Portland polls, ..        | .... | .... | \$6,644 25 |              |
| " rates, ..               | .... | .... | 60,346 93  |              |
|                           |      |      |            | 66,991 18    |
|                           |      |      |            | \$328,429 42 |

### BURDEN OF PROPOSED DEBT.

The proposed expenditure of *one hundred and twenty thousand dollars* (\$120,000.00) in Carleton *improvements* and on *Indiantown roadway*, will involve the addition of the interest to the annual assessment.

At *four per cent.* the interest would be *four thousand eight hundred dollars* (\$4,800.00), and would add to the assessment.

|                          |      |      |      |            |
|--------------------------|------|------|------|------------|
| On St. John (East), .... | .... | .... | .... | \$3,636 96 |
| " " (West), ....         | .... | .... | .... | 228 38     |
| " Portland, ....         | .... | .... | .... | 934 66     |
|                          |      |      |      | \$4,800 00 |

Your Commissioners therefore submit the following scheme for uniting the two Cities under one government in one City, and for consolidating all the interests of the two Cities.

## SCHEME.

The cities of Saint John and of Portland to be united under the name of the City of Saint John, and all assets and liabilities merged.

The City to be divided into thirteen (13) wards. The six (6) wards on the Eastern side of the Harbor of Saint John and the five (5) wards in the City of Portland to remain as at present. Carleton on the Western side of the Harbor of Saint John, to be divided into two (2) wards as originally defined in the Charter of the City of Saint John.

The wards to be designated by numbers instead of names.

The administration of the fiscal, prudential and municipal affairs, and the whole Government of the City, to be vested in the Council, which shall be composed of one principal officer who shall be called the Mayor, and two Aldermen elected for each ward.

The Mayor and Aldermen to be elected annually.

The qualification for Mayor and Aldermen, and the civic franchise, shall be the same as now existing in the City of Saint John.

There shall be one Police Magistrate to preside over the Police Court of the city, who, in addition to his duties as such magistrate, shall preside over the Civil Court of the City of Saint John.

There shall be one Chief of Police.

There shall be one Common Clerk, one Recorder and one Chamberlain and such other officers as the Council shall find necessary to carry on the business and affairs of the city.

The Police Magistrate and the Chief of Police shall be appointed by the Governor-in-Council.

All other officers and employees shall be appointed by the council.

There shall be a Police Court and a Civil Court.

The Civil Court shall have the same jurisdiction as is now given to the City Court of the City of Saint John by chapter 53 of the Consolidated Statutes. It shall be presided over by the Police Magistrate as hereinbefore mentioned, instead of by one Alderman and the Common Clerk as provided by law.

There shall be a "Treasury Department," a "Department of Public Works," a "Department of Public Safety" and a "Harbor Department," each of which departments shall consist of a board of

not less than five or more than thirteen members, to be presided over by a salaried officer appointed by the Council, outside of the members of the Council, (such officer or chairman shall devote his whole time exclusively to the business of the city), the other members of the boards to be chosen annually from the Council.

The Treasury Department shall be presided over by the Chamberlain of the City. All taxes and other rates, and all moneys from whatever source on account of the revenues of the city shall be paid into the department and disbursed by order of Council.

The Department of Public Works shall have control over Streets, Sewerage, Water and Light, and such other services as may be determined by the Council.

The Department of Public Safety shall have control over the Police, Fire Department, (including salvage corps) the Market and Health.

The Harbor Department shall have control over the Harbors, Wharves, Slips, Ferries, and all other matters appertaining thereto or connected therewith.

The Council shall appoint such Standing Committees as may be necessary for the management of other civic matters.

There shall be a Board of Assessors of Taxes, consisting of not less than three persons not being members of the Council, one of whom shall be Chairman, and shall, as well as the chief clerk to the board hold office during the will and pleasure of the Council; the other members of the board shall be appointed annually. The Board of Assessors of Taxes shall levy and assess all city rates and taxes and such other assessments as the law directs.

The salaries and wages of all civic officers and employees shall be fixed from time to time by the Council.

The real and personal estate in that portion of the present City of Portland, known as the "Fifth ward," and also income earned in that ward only, shall be rated on one-half of its assessed value (it being principally an agricultural district and not receiving much benefit from the fire, police, light, water and sewerage services). Income earned in any other portion of the City to be assessed full rates. The Council to have the right, however, to order the Board of Assessors to assess from time to time any portion or portions of the ward, whenever the benefits of those services are extended to such portion or portions.

The sum of Sixty thousand dollars (\$60,000.00) to be expended for the purpose of grading and paving the thoroughfare from the Market Square to Indiantown, the work to be commenced within one year and completed within three years from the going into force of the Act of Union.

The sum of Sixty thousand dollars (\$60,000.00) to be expended on that part of the present City of Saint John, lying on the western side of the harbor (called Carleton) for street and sewerage purposes. The surveys for such works to commence within one year from the going into force of the Act of Union. Twenty thousand dollars (\$20,000.00) of the above mentioned sum to be expended within three years, and the balance, Forty thousand dollars (\$40,000.00), within five years from the going into force of the said act.

For the purposes of the foregoing expenditures, debentures to the amount of One hundred and twenty thousand dollars (\$120,000.00), bearing interest at a rate not exceeding four per cent., shall be issued by the City from time to time as required.

That authority be given by the Act of Union to the Council, to issue Debentures for the redemption of bonds already issued by the two Cities, as they fall due, at a rate of interest not greater than they now bear.

That authority be also given by the Act of Union for the City to issue debentures from time to time in their discretion as occasion may arise for City works and other improvements, provided always that thirty days notice of motion to issue such debentures be first given, and also that the consent by vote of at least two-thirds of the members of the whole Council be first had and obtained.

Respectfully submitted,

(Signed),

W. WILSON,

*Chairman,*

CHAS. A. EVERETT,  
JOHN A. CHESLEY,

} *Commissioners.*

January 28th, 1889.

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