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Assistance re Objects Canadian Patriotic Fund.

estate employed in any business or industry which may be exempted from taxation by any general or special act, or by any resolution of any city, town or municipality made thereunder. In making up the total valuation for assessment, the said assessors shall add to the valuation assessed against each person five per cent. thereof, where such valuation exceeds five thousand dollars and does not exceed ten thousand dollars; ten per cent. thereof where such valuation exceeds ten thousand dollars and does not exceed twenty thousand dollars; fifteen per cent. thereof where such valuation exceeds twenty thousand dollars and does not exceed thirty thousand dollars, and so on adding an additional five per cent. for each additional ten thousand dollars of valuation. The rate of taxation shall be such as is necessary, when applied to the total valuation made up as aforesaid, to produce the sum to be raised.

Notwithstanding anything in this section contained, the Lieutenant-Governor-in-Council may adopt and bring into force by proclamation, any modification or alteration of the system of progressive taxation hereinbefore set forth and may limit the progressive taxation to one or more subjects of taxation or otherwise deal with the subject as may be deemed most advisable for the purpose of distributing in the most equitable manner the burden of taxation for the purposes of this Act.

The Council of any city, town or municipality may decide, by vote, to raise by a poll tax such portion of the amount to be raised by such city, town or municipality, as it shall deem expedient, and may fix the amount of such poll tax and the class or classes of persons to whom it shall apply.

8. Should it be made to appear to the satisfaction of

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