on the basis of other business real estate it would be paying \$1,309,086 and if computed on assessments against residential property it would amount to \$1,078,071. These amounts are based on a total value of \$30,802,040.

The general concensus of opinion here of the business interests and the thinking and analytical minds is exceedingly critical of the Federal Government in its attitude to Halifax during this war period. I have encountered it on numerous occasions in the last eighteen months and generally am in full accord with their viewpoint for the reason that every public service has been strained far beyond its capacity. On account of the taxation situation the administrative officials are not in a position to adequately provide for this greatly increased load, almost entirely attributable to the war effort and it is for that reason that I respectfully suggest that Halifax should be considered as a national city insofar as war efforts are concerned and provision made by the Federal Government to contribute for the duration, at least \$200,000 per annum and for two years thereafter in order that they may be able to readjust matters after the cessation of hostilities. The disbursement of this money by the City administration should be subject to the approval of an appointee of the Government to properly allocate these federal monies and as a safeguard that the money will be properly used for the provision and maintenance of the public services which are under constant strain due to the war activities in Halifax.

Yours very truly,

"E.L. Cousins"
E. L. Cousins
Wartime Administrator
Canadian Atlantic Ports.

ELCAVB

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