

assessed on the property-owners of Toronto is worth considering. One can scarcely deny the justice of the proposal or deny that such a scheme would put an end to the system of unnecessarily spending public funds in constituencies where proper support is given to the party in power or where the issue of an election is doubtful. It would have provided the revenue to defray a very large part of the increased expenditures of recent years, and might well be expected to provide large revenue in future. The tax could be charged directly on the municipality.

It is impossible in a study of this length to go into the possibilities of the financial situation of the Dominion government. It has been worth while to suggest the main lines of argument. The solution of the problem should be the work of a committee or a commission of the best financiers Canada can boast.

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