land and improvements. This is the only province of the Dominion in which the municipality has practically nothing to tax in relief of the land tax, e. g.

British Columbia.—Real-property tax; road tax; licence fees.

Alberta.—Rural—Land tax; licence fees. Urban—Real property- tax; personal property tax; business tax; income tax; licence fees.

Saskatchewan.—Rural—Land tax; licence fees. Urban—Real-property tax; business tax; income tax; tax on special franchises; licence fees.

Manitoba.—Real-property tax; personal property tax; income tax; poll tax; trade licences.

New Brunswick.—Real-property tax; personal property tax; income tax; poll tax (one-sixth of total); trade licences.

Nova Scotia.—Real-property tax; personal property tax; income tax; poll tax; trade licences.

Quebec.—Land tax; tax on traders' merchandise; tax on tenants (eight per cent. of rental); licences; poll tax.

Ontario.—Real-property tax; business tax; tax upon gross receipts of telegraph and telephone companies; trade licences, and in Toronto an additional income tax.

The financial balance sheets and city charters of the American cities show that a very large and substantial portion of the revenue of a city comes from other taxes than those upon land and improvements, and that in nearly every instance, land and improvements are assessed at their full valuation, and not, as with us, with improvements taxable only at fifty per cent. of their valuation. For instance:

Boston, Mass.—The receipts of this city are almost \$41,000,000 and the land and improvements tax is \$25,000,000 of this.

Buffalo, N.Y.—The amount necessary for the maintenance of civic government is \$15,703,099.39; the amount received from real estate taxes, which includes improvements, is \$10,361,790.40.

Charleston, S. C.—The taxation rate is 33 mills; if it had to be put upon land and improvements only it would be 54 mills.

Cleveland, Ohio.—Out of a total revenue of \$13,000,000 a little less than \$5,000,000 is raised from land and improvements.