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the Local Government Board the work of passing on appeals from assessments. The task of guiding the municipalities through the present period of financial stress, the formulation of the business tax schedules, the development of an effective local income tax,—all could be assigned to such a body. Experience in the United States has demonstrated the desirability of making such a board small and of removing it as far as possible from political influences.

The Patriotic Tax.—As has been noted,¹ the basis for the apportionment of the patriotic tax stands in need of readjustment. It is suggested that the equalised assessed value of land alone would probably prove to be the most practicable available basis.

An examination of the detailed statistics of a number of the municipalities of the province has convinced the writer that the present difficult situation can be satisfactorily met by the policy outlined above. Some of the municipalities will undoubtedly require special treatment, but for almost all a temporary submission to the somewhat burdensome forms of taxation suggested will bring the desired results.

¹ The number is usually three.

² Cf. *supra*, p. 39.

