

but at the same time the suggestion has been expressed that an extreme difficulty would be experienced should the taxes be collected in any other form than dimes. I cannot see the slightest truth in this disclaimer of responsibility for Turkish evils, and I believe the present difficulty might be overcome with little trouble by a system of rating the land *ad valorem*.

The soil and general value of properties in Cyprus vary as in England and other countries according to quality and position. There is land contiguous to market towns of much higher value than the same quality of soil in remote districts; there are farms supplied with water either naturally or artificially, which are far more valuable than others which are dependent upon favourable seasons. Land which formerly produced madder was of extreme value, and should have been adjudged accordingly; but why should not all properties of every description throughout Cyprus be rated and taxed in due proportion? The valuation should be arranged by local councils. The vineyards which produced the expensive wines should be rated higher than those of inferior quality. Gardens should be rated according to their distance from a market; fields in proportion to their water-supply and the quality of the soil. The Cypriotes do not complain of the amount of 10 per cent. taxation under the name of dimes, but they naturally object to the arbitrary and vexatious system of inquisitorial visits, together with the delays and loss of time occasioned by the old Turkish system. "Rate us, and let us know the limit of our responsibility"—that is the natural desire of the inhabitants. If the industries of the country are to be developed they must be unfettered; but if weighed down by restrictions and