

nature of taxes on real property, while in the rural districts there is the Parish Roads Tax, levied at so much per every able-bodied male in each parish. There is also a tax on dogs both in towns and country districts, but this tax is of minor importance, especially in the towns.

The few local profit-yielding undertakings are all of a late date, and mostly of the nature of Water Works and Electrical Plants, besides the Gas Works and the public baths in Reykjavík.

Almost one-fourth of the receipts of the parish funds (for the year 1926), or 428 thousand krónur, is paid into the district funds (*sýslusjóðir*), which, as there are no taxes payable to them directly, have no regular revenues worth mentioning, except this contribution.

In 1926 the chief items of expenditure were as follows:

	Municipal Funds 1000 krónur	Parish Funds 1000 krónur	District Funds 1000 krónur	Total 1000 krónur
Administration	205	65	29	299
Poor relief	587	513	<	1 100
Sanitation	346	64	210	620
Education and Schools	420	192	18	630
Roads	437	106	67	610
Other communications	>	40	12	52
Rural husbandry	>	47	10	57
Fire service	99	4	>	103
Police	132	>	>	132
Interest on debt	402	55	19	476
Other expenditure	236	52	6	294
Total expenditure	2 864	1 138	371	4 373

The current expenditure of municipalities, parishes, and districts thus amounts to nearly 4.4 million krónur. By far the biggest item in their accounts is the cost of poor relief, which absorbs 1.1 million krónur, or about one-fourth of the total disbursements. This burden is proportionally heavier in the rural than in the urban districts: namely one-third in the former, in the latter one-fifth of the current annual expenditure. Then come education and roads with rather more than 600 thousand krónur each, or one-seventh of the total outlay. Almost the whole expenditure on education is accounted for by the elementary schools, while the amount spent on sanitation includes the portion, 235 thousand krónur, payable by towns and districts towards defraying the cost of the campaign against tubercular diseases. Other items included under "Sanitation" are grants made to hospitals and, to some extent to midwives also, and, in urban districts, such sums as are spent on scavenging and the cleaning of streets.