

Quebec Taxation. The resolutions introduced in the Quebec Legislature regarding new schemes of taxation, are as usual characterized by a marked tendency to spare the farmers and land owners of the country at the expense of the business enterprises of the city. There are elements both of unfairness and short-sightedness in this discrimination. An excellent feature of the Gouin Government's programme is the construction of good roads throughout the province, but surely the people to pay for the roads should be the people who will save money and make money out of them. Then there is a limit to the possibilities of raising revenue, by the taxation of business in any form. Unlike real estate, business can escape unfair burdens by flitting. It certainly is not to the interest of the farmer to drive commerce out of the province.

Finances of Nova Scotia. The financial returns of the last fiscal year show that Nova Scotia's total revenue was \$1,391,629, and the expenditures \$1,375,588. The revenue from mine royalties was \$643,457.77, nearly one-half of the total receipts. The total road grants to municipalities are stated at \$80,441. Debt interest was \$292,810.31. The gross liabilities of the province are \$8,791,670. The assets, including mortgages on railways, the amount to credit of province at Ottawa, and old claims against municipalities, are put down at \$5,427,980. Regarding public management of coal mines, the Premier suggested that such policy would mean a loss of royalties. He was hopeful that in the next eight or ten years the coal royalties would double.

The Coal and Steel Companies. It is reported that peace negotiations are actively going on between the Dominion Iron & Steel and the Dominion Coal Companies. In the interests of both companies and in the interests of all Canada, it is to be hoped that these negotiations will result not only in a suspension of hostilities, but in the most cordial relations.

Lake of the Woods. Mr. George S. Kelly, superintendent of the Lake of the Woods Milling Company, at Keewatin, states that the new mill will be started on May 1, with a capacity of 5,000 barrels a day, to be increased later to 7,000 a day—the largest capacity in the British Empire.

Light Heat and Power. The Montreal Light, Heat & Power Company seems to have got all it wanted in the way of legislation this session. Certainly all it could reasonably have wanted. It may be forced to put its wires underground, but it is entitled to compensation to the full value of its poles and wires,

and when it uses the public conduits, it is only required to pay one company's share of the rental of the conduits. Then in case of the city, at the expiration of a contract exercising its right of expropriation, the city must expropriate not merely the plant, but the whole business of the company as a going concern.

The Safety of Schools. The lamentable disaster at the Hochelaga school has had the effect of arousing great official and public interest in the question of the safety of schools generally. The Ottawa schools are being inspected and some of them are reported to be exceedingly bad. Of one lower town school it is stated, that there are seventy scholars on the second floor who in case of fire would stand little chance of escaping with their lives. It is also stated that the Hull schools are almost entirely without fire escapes.

Election of School Commissioners. Upon the suggestion of the Hon. Mr. Weir, Mr. Langlois' bill to provide for the election of the Roman Catholic School Commissioners of Montreal, has been postponed until next session of the Legislature, to enable a similar provision to be made for the election of the Protestant Board. There is no question but Protestant opinion in Montreal will approve of the change in a system of appointment which leaves much to be desired.

Personal Notes

MR. ERNEST C. HIGGINS has been appointed assistant secretary of the Accident & Liability Department of the Aetna Life Insurance Company. He has been identified with that branch of the company's business ever since the inception of the department.

MR. J. E. ROBERTS, general manager Dominion of Canada Guarantee & Accident Insurance Company, has returned from a visit to Kingston, Jamaica, the scene of the late earthquake. Mr. Roberts' visit was in the interests of his company.

MR. JAMES MACDONALD OXLEY, has been appointed superintendent for Toronto district, of the insurance department of the William Thomson Company.

MR. CLARENCE A. BOGART, general manager Dominion Bank, sailed for England this week, on a business trip. He expects to return in about six weeks.

HARRIS, LOVETT, HENRY & STAIRS, will be the title henceforth of the well-known Halifax legal firm of Harris, Henry & Cahan.

MR. H. R. F. GRAY has been appointed city agent for Quebec of the Quebec Fire Assurance Co.