

ANY BOY CAN WIN

To the first boy who makes 500 Points The Citizen will give

A Pair of Hockey Skates

These will be of Best Quality and Fitted Out Complete

To Every Boy A Hockey

Every boy who makes 100 points will receive A First Class Hockey Stick of His own selection at the Store of one of Our Advertisers.

The Rules Are Simple

Every Copy of The Citizen counts 2 points
Every full years Subscription at \$1.00 per year Counts 20 points

In addition every Boy gets a Commission of One Cent on every Copy.

The Song of the Plumber.

Heigho! for the chilling winds that blow! Heigho! for the frosty nights!

Heigho! for the weather "two below" and the wind that nips and bites!

Heigho! for the days I'll shortly know, when the plumber gets his rights!

Then here's to the plumber

Come, drink a drop;

And here's to the tools

I leave at the shop;

And here's to the pipes

That burst for me,

And the time when the plumber

Will happy be!

Heigho! for the hurry calls I'll get!

Heigho! for the task that's mine!

Teigho! for the bathroom soaking wet, a plight that I count divine.

Heigho! for the tools that I will forget! Heigho! for the busy sign!

Then here's to the plumber,

The plumber bold!

Here's to his solder,

And here's to his gold.

And here's to the pipes

That will burst some day;

Heigho! for the plumber

That all must pay.

The Income Tax Agitation

JUST at present the income tax is a burning question in Truro, especially among Dominion government employees, chiefly those of the I. R. C.

For a long time it was the popular belief that the income of those in the employ of the Dominion government could not be assessed for the reason that taxation laws are provincial.

However, some city or town, St. John, if we are not mistaken, got nosing about and finally decided to make a test of the case in the courts, which decided that the income of the employees of the federal government could be taxed, hence the turmoil.

As already intimated, the employees of the I. R. C. both here and elsewhere are not taking kindly to the tax. In fact they are quite incensed over the matter, principally, if we are well informed, because they believe the exemption, \$600, is too low, and that the tax is not being fairly levied.

The Citizen agrees with the employees of the railway that the exemption is too low, as in New Brunswick where it is \$300 and where the employees are asking that it be set at \$700. We also agree that if all stories one hears in reference to the matter are true there is something in the charge that the tax is not being fairly levied.

By going to the Auditor-General's report the assessors are able to arrive at the exact earnings of each Dominion government employee for a given year. Now the question is, have the assessors taken the trouble to arrive at the correct yearly earnings of those who are not in the employ of the government? If they have not, then how do they arrive at it? Do they merely depend on the answers to the printed questions they leave at the home of each of each resident of the town? Did they make up the income assessment of the Dominion government employees on the answers they received to these questions, or did they go to the Auditor General's report? The Citizen is informed the latter was the course pursued, in which case, as already stated, they arrived at the exact earnings of the employees. This brings us again to the question of assessing the income of those not in the employ of the Dominion government; and to again ask the question, how do the assessors arrive at their exact earnings each year? If they depend on their answers to the printed questions, why not also treat the Dominion government employees in a like man-

ner? Why take one man's word and apparently doubt that of another of equal reputable standing in the community?

But it frequently happens that replies are not made to the printed questions of the assessors, in which case it is pertinent to again ask how do they arrive at the correct earnings? Do they ascertain from the books of the person's employers, as in the case of the Dominion government employees? And in the case of a business man, do they examine his books? These are pointed questions, but they are legitimate ones, questions that Dominion government employees should insist upon being answered by those in a position to do so.

In next week's issue of The Citizen a few comparisons will be made between the income assessment of Dominion government employees and those who are not.

The intention is to thrash this matter out with a view to dealing with all classes of citizens on a just basis in respect to income taxes.

CANDLEMAS DAY.

It Was Last Tuesday—An Old Rhyme and an Old Tradition.

Tuesday, the 2nd, was "Candlemas Day". There is an old rhyme which runs:

"Candlemas Day—
Half corn, half hay."

This probably means that on Candlemas Day winter is half gone.

There is also an old tradition to the effect that, if on leaving their dens that day the bears and the ground hogs see their shadows they will return for another six weeks, convinced that much wintery weather is yet to come.

Well, if Mr. Bear and Mr. Ground hog, or Mr. and Mrs. Bear and Mr. and Mrs. Groundhog, the little Bears and little Groundhogs, if you like, came out on Tuesday last they would have no difficulty in seeing their shadows.

Many Men Idle.

A gentleman who arrived from Sydney Wednesday evening reported six hundred men idle in connection with the steel plant, and that the coal mines are only working two and three days a week. The streets of Sydney were simply full of idle men.

Just imagine the heather basking in Africa's burning sands, and then realize that you are clinging to Greenland's icy mountains—yow!