

difficulty has arisen elsewhere as to the incidence of taxation. The problem has nowhere yet been satisfactorily settled, but the government hopes to see its way clear to a practical solution. In this connection it may be stated that the attitude of the government with respect to the mortgage tax was well presented in a letter written by the hon. the President of the Executive Council to his constituents, an extract from which is here given:

**"(1) Repeal the Mortgage Tax.**

"To the first question I can only say that I, as well as the rest of the government and the government supporters, are anxious to have this mis-called mortgage tax repealed, but repealed in such a way as to meet the wishes of the mortgagors, viz.: to lift the burden of the tax from their shoulders. No solution of this matter after various meetings has been arrived at, and the difficulties are of such a nature that the government has placed upon the supplementary estimates a sum of \$1,000 for a commission to report on financial difficulties of agriculturists, irrigation, etc.,

which will include the mortgage tax (so-called).

"I hope that this commission will, after calling evidence and mature consideration, be able to suggest a solution of what in my view is a most intricate problem."

**LITERATURE FOR FARMERS.**

As further evidence of the desire of the government to benefit the agriculturist, a system of circulating libraries has been provided for, whereby rural or other communities may be supplied with suitable literature. This will include standard works of interest to the younger people, both boys and girls, of history, travel, and biography; and of the latest and best books in agriculture. These will be passed on from time to time, so that in time every community will have the benefit of all the volumes purchased or available for this purpose. As the great majority of the books so circulated, especially those of particular interest and value to farmers, would otherwise not be available, great benefits should accrue from the establishment of such a system.