

men like the late Jay Gould have been notorious for the ease with which they could evade taxation on their personal property. But the facility with which this could be done in the past, is not likely to be continued in the future.

In New York the tax lists have just been completed, with the result that no less than \$47,576,464 has been added to the taxable personalty in one year. Personal estate now stands at \$370,936,186, and real estate at \$1,562,582,393. The increase of personalty is made under what is known as the Deyo law, passed to prevent the evasion of taxes on personalty. A common form of evasion has been to make nominal investments in forms of property not liable to taxation. The Deyo law requires the party assessed to make oath that the alleged investments are not made for the purpose of evading taxation. Mr. Jay Gould in his lifetime got off by paying taxes on \$500,000 of personalty. The estate he left is now taxed at \$10,000,000; besides, members of the family are taxed for other considerable amounts. The total increase in this form of tax is largely due to the assessment of other large estates. The Gould assessment of ten millions is the figure put by the assessors, all attempts at reduction having failed.

The application of the Deyo law, and the success attending it, go far to prove that the means of checking a common fraud in the evasion of taxes had not been exhausted. The increase of over forty-seven millions of assessed personal property in a single State in a single year is a startling fact which can neither be ignored nor explained away.

TRADE WITH SOUTH AFRICA.

Supplementing what was stated last week by Mr. Dobell before the Quebec Board of Trade on the subject of trade with South Africa, we have further information from Mr. Joseph, of Port Elizabeth, Cape Colony. This gentleman tells us that in addition to the leather, lumber, flour, cheese, oatmeal and canned meats mentioned by Mr. Dobell as sure of a market in the Colony, the article of Canadian house furniture—for which Mr. Joseph expresses admiration—would find ready sale at the Cape. He strongly advises that some cargoes of Canadian products shall be sent per sailing vessel.

A glance at what Canada has sold to or bought from the British possessions in South Africa may be of service. In 1892, we imported thence \$69,581 worth of merchandise, almost entirely Cape wool. Small as this sum appears to be, it is in excess of our exports, which amounted to only about \$22,000 in value, as follows: Agricultural implements, \$10,655; doors, sashes and blinds, \$4,132; musical instruments (mainly organs), \$5,025, and a few sewing machines and books. Cape Colony has a population of a million and a-half. Natal, over half a million. Capetown has 75,000 people, and Port Elizabeth about 20,000. The chief crops grown in the colony are, wheat, oats, maize, rye and barley. In 1889, about 5,646,426 gallons of wine, and 1,211,677 of brandy and spirits, were

made. In the same year among the figures of productions were 1,681,175 lbs. of dried fruit, 5,943,331 lbs. of tobacco, and 13,085,042 oranges. Stock raising, however, is the chief occupation in the country; this includes cattle, sheep, goats, horses, mules and ostriches. The sheep farms are on a very large scale, extending in some instances to 15,000 acres. The yearly output of diamonds is very large, and in 1888 their export value amounted to £4,022,379 sterling.

What Canadian producers and merchants can do in the South African trade remains to be seen. Customs duties are levied at the Cape on a large proportion of imports, amounting to nearly one-fifth of the total value. The banking system of the colony is described as a very good one. All of the coins in circulation are British, and thus accounts are kept in pounds, shillings and pence.

CANADIAN WINES.

While our dairy and other products shown at the World's Fair, in which all Canadians know that we excel, are commanding attention and admiration because of their excellence, another modest exhibit, representing an industry of the nature and extent of which few Canadians know anything, is attracting much attention from American and foreign visitors. This is the exhibit of Canadian wines. Germany is a prominent exhibitor of Rhine and other wines, and great pains and expense have been lavished to embellish her display by cycloramic paintings of the wine country, by beautiful pavilions and the like. Then all the great wine makers of the United States are represented in the fair, especially those of California. But in the midst of all these the collection of Canadian wines from Pelee Island, from Grimsby, from Essex county main land, from Nova Scotia, well placed as it is, close to the west entrance and near the ascent to the gallery, has obtained both prominence and praise from persons able to judge. The Pelee Island Wine Company and J. S. Hamilton & Co., of Brantford, have a fine display of their varied brands. The Niagara Falls Wine Company show wines made from Concord, Niagara and Catawba grapes. Girardot & Co., of Sandwich, exhibit claret, sauterne and sweet Burgundy; W. D. Kitchen, of Grimsby, and M. Montreuil, of Walkerville, also show grape wines, while from Halifax comes rhubarb wine made by Mr. Poupel. These could easily have been added to, but enough is on exhibition to demonstrate the stage reached by the industry. Canadians are making good wine, and her own people as well as foreigners are finding it out.

We are told, and from what we have seen we can quite believe it true, that within two miles of Detroit river there is over 1,000 acres in vines, producing over 400,000 gallons of wine. In Pelee Island and in several of the counties on Lake Erie are vines, and the Niagara district produces every season in round numbers 1,000,000 gallons of the pure juice of the grape, which is made into claret.

Again, Judge Mosgrave, we are told, has a ten-acre vineyard in Eastern Ontario,

as far north as within three miles of Ottawa city, and is making wine successfully. It has been estimated by experts that there are 30,000 square miles suitable for grape growing in Ontario. The capacity of France is 5,000,000 acres; the capacity of Ontario is said to be 15,000,000 acres. There is clearly a promising future for the industry.

MARITIME COMMERCE.

NOVA SCOTIA, No. 4.

One very elaborate account of provincial trade appears in Montgomery Martin's larger work entitled "British American Colonies." According to this author, in 1827 there were 274,501 acres of land cultivated in Nova Scotia, and 161,416 bushels wheat was raised in the province. Of other grain 799,665 bushels; of potatoes, 2,434,766 bushels; of hay, 150,976 tons; of horses, 13,232; of horned cattle, 100,739; of sheep, 152,979, and of swine, 75,772.

The agricultural products, he says, increased very much since 1827, but in 1845 the potato disease appeared, and destroyed nearly all the crop. In 1847 an enormous loss arose from the potato rot. In addition to these calamities the weevil or fly destroyed in 1845-7 a large proportion of the wheat crop. There has consequently been, he adds, some agricultural and general distress in the province which has been borne with great fortitude, and in the midst of their privations the people subscribed £1,000 sterling to aid their fellow sufferers in Ireland and Scotland.

In the early days a portion of the expenses for conducting the affairs of the province was paid by Great Britain. The amounts borne respectively were: by Great Britain £34,815, and by the colony £87,406; total to meet expenses of government, £122,221. The public debt of the province in 1847 was £77,750, of which sum about £50,000 was in circulation as paper money under the guarantee of the Provincial Government.

"The geographical position of Nova Scotia, its fine harbors and the maritime character of its people, to whom the sea is a familiar subject from childhood," says Martin, destine it for great prominence in the commercial world. Writing of the versatility of the people he says: "The farmers' sons in the midland counties where ship-building is also carried on, become shipwrights, mariners, masters of coasters and plantermen, just as the prospect or advantage is presented, or accident may give bias to the mind."

The trade between Nova Scotia and Great Britain, says this author, has for some years been almost stationary, especially as regards imports from the parent state. The exports from the province increased largely between 1827 and 1847, especially as regards the West Indies and North America. The total value of the exports was nearly quadrupled in twenty years, and the shipping employed was increased in the same proportion.

Martin, writing of the trade of Nova Scotia, says, "Prior to 1824 the foreign trade of the province was very limited, but the changes in the commercial policy of the