

GRADUATED WAR TAX ON INCOMES.

Those Enjoying Highest Incomes Will Pay Largest Amount.

If the income war tax law, about to be applied, did nothing more than cause a national stock-taking, it would serve a most useful purpose.

The taking of an inventory of one's resources invariably induces a desire to save and a desire to save when translated, as it very frequently is, into a determination to save, means getting on with the war, as well as happiness all around. This process; first an inventory of one's resources, then a desire to save, applied to every unmarried person, or widow and widower without dependent children, receiving an income of \$1,500 and over, and to all other persons receiving an income of \$3,000 and over, will unquestionably result in a large proportion of cases, in a determination to save. And that means more general prosperity and renewed national strength.

But a national stock-taking is only incidental, of course, to the chief purpose of the income war tax, which is to provide revenue for the prosecution of the war in as equitable a manner as possible. The tax is to be graduated, according to one's ability to pay. Those who are in receipt of only a living wage or salary will not be called upon to pay; those enjoying the highest incomes will be called upon to pay the greatest amounts, and the great body of income receivers between, will be called upon to pay in their due proportion.

Moreover, the purpose of the act is to distribute the burden equitably among all classes. By way of illustration, the farmer will be required to add to the value of his actual income, the value of the home-grown products which his own family consumes. This places the farmer on a plane with the salaried man, the value of whose services is wholly represented in the income received and against which he must charge all his living expenses.

Canada has established a war record, that is the envy of the World. It is certain that the Canadian people will run true to form in answer to this latest call of their war government.

FAVORS MUNICIPAL PIGGERY.

Mayor of Vancouver has Endorsed the Hog Production Campaign.

Speaking recently in Vancouver at a meeting of the directors of the Exhibition Association, Mayor Gale of that city endorsed the suggestion that a municipal piggery should be established, thus assisting in the campaign for increased hog production. The Mayor added that he had given considerable thought to the subject and that he had a site in view. Not only was he in favor of a municipal piggery but he also thought that pig production among citizens should be encouraged by granting premiums to boys and girls or adults for the best results obtained in individual hog-raising.

Mayor Gale also stated that initial steps had been taken in a plan to establish a municipal fish market in Vancouver. By these means, he expects, a plentiful supply of fish will be made available to consumers at considerably lower prices than those now prevailing.

FIRE LOSSES IN CANADA.

During 1917, fire losses in Canada amounted to \$23,251,604. The loss in each month of the year was as follows:—

January	\$2,176,594	July	\$1,450,073
February	2,487,706	August	1,628,233
March	2,766,431	September	1,755,104
April	1,804,422	October	1,002,969
May	1,235,767	November	1,284,517
June	1,392,448	*December	4,267,340

The number of fires reported totalled 14,092, but over \$15,500,000 of damage resulted from 76 fires. One hundred and ninety-eight persons were burned to death during the year, exclusive of lives lost by fire in the Halifax disaster. Over eighty per cent of the fires in Canada are easily preventable. Will you help to reduce their number in 1918?—J. G. S.

* Losses during last week of December incomplete.

New York state has passed a law requiring counties with a population of 35,000 or over to erect and maintain tuberculosis hospitals.

THE LATE EARL GREY.

"A Last Word."

It is well that the first publication bearing on the late Earl Grey—former Governor-General of Canada—should be given to the world by that most delightful and sympathetic of English writers—Harold Begbie. The sub-title, "A Last Word," fully describes the motive and the book itself. Nothing of a biographical nature, just a humanizing sketch of a man who has played a large part in the building up of this Empire, by one who fully appreciated his subject, and understood the subject matter. In the preface by the present Lord Grey we find the reason for the little volume—it is less than 200 pages—in the words of his father to the author: "It is a long time now since we met at Quebec, and you will, I know be sorry to hear that an operation I have just undergone has warned me that it is necessary that I lose no time in setting my house in order." He then goes on to ask Mr. Begbie to help him in putting forward a presentation of the political views with which he started life thirty years ago: "I have never been a party politician, the reconstruction of national life being my ideal." In this ending to his letter, the late Earl modestly lays his claim as a national figure, and he was a truly national and imperial figure; of that type that begets respect and support for a cause more through the sincerity of the personality than what is said. He was a patrician with democratic ideals, with a love so large for his fellow men and women that he would only see the good in them. He was no reform faddist, but he was always thinking of some scheme—and practising it where possible—to better the conditions of the workers, but without that patronage or paternalism so fatal to many movements. To illustrate, one of his schemes was the "Public House Trust," which was organized to put into practice in England the Gothenburg system of temperance which had worked so successfully in Sweden, and so far as it was tried in England, successful too. To Earl Grey's mind the worker had as much right to his social hour and glass of beer as the more fortunate had to their club and wines. The Earl was always a strong advocate of proportional representation, a movement not near so radical as many would think.

Earl Grey will be known best for his sane Imperialism. To him the British Empire represented all that was best in human nature. In the words of one of his friends, quoted by the author, "it was to him the supreme achievement of British genius. It sufficed even his enthusiastic nature." There is no doubt that his association with that great Empire builder, Cecil Rhodes, had much to do in firing the imperial aspirations of Grey, though in temperament they were as opposite as the poles. But there was always perfect understanding between the men. Both had bigness of mind while each had a different way of expressing themselves—Rhodes through a certain gruffness of manner, that very often gave a wrong impression of his disposition which was tenderness itself; Grey through a certain courtesy that was loveliness itself.

Earl Grey gained his first experience in the governing of other people as Administrator of Rhodesia, S.A. Here his kindly spirit gained him many admirers among all kinds of men—the magnates, the workers and the natives. But it was in Canada where the Earl gained his great reputation as an administrator. Diplomatic to a degree, he was always human. Essentially a lover of the French-Canadian, he was determined to bring about a good understanding between the two dominant races and he threw himself into the Quebec Tercentenary, which put a new ideal into the national life of the country and secured for all time a great national site on the Plains of Abraham.

Mr. Begbie deals with all this in "Albert, 4th Earl Grey—A Last Word." Published by Hodder & Stoughton, Ltd., Toronto, at the low price of 75c.—F. W.

GARBAGE FOR SWINE.

In nearly all our towns and cities a portion of the refuse from kitchens is being used as feed for swine. In these days of stress and food shortage, closer attention should be paid to the utilization of garbage for this purpose. To those interested in this matter, particulars regarding garbage feeding at Worcester, Mass., and Grand Rapids, Mich., where it has been conducted for several years, will be sent upon application to the Commission of Conservation, Ottawa.