

nipeg. THE COMMERCIAL has heretofore pointed out the weakness of the present mode of taxation. The taxation of personal effects cannot be carried out without injustice to many. A lawyer or doctor may have as large an income as a wholesale trader, yet he goes free of taxes, while the latter pays taxes on his stock of goods. A business tax or license would certainly seem preferable to the present unjust system. While the lawyer, doctor, agent, etc., has as large an income from his business as the average merchant, he has no visible effects subject to taxation, nevertheless he enjoys the fruits of civic expenditure just as much as the merchant and should bear a just share of taxation. If business men must be taxed, a trade license would be very much more equitable than this unjust system at present in vogue. While an income tax would be equitable in principle, it would be impractical.

Saskatchewan.

Duck Lake wants a blacksmith for which business there is said to be a good opening.

Wm. Fawcett is starting a brick yard at Prince Albert. It will turn out \$40,000 bricks per day.

A movement is on foot to establish one or more creameries and cheese factories in Prince Albert district.

J. O. Davis, general dealer, Prince Albert, is selling off his stock at cost and contemplates giving up business.

It is reported that T. O. Davis, general dealer, Prince Albert and Duck Lake, is selling out his branch at the latter place to Smith & Leslie, of Saskatoon.

The Prince Albert Saskatchewan newspaper says that Prince Albert is suffering from a period of financial depression which has been caused by the suspension of J. Knowles, banker, thereby locking up for a time a considerable sum on deposit in the bank. A satisfactory settlement of the bank's troubles is hoped for.

Thornton is moving his stock up from the old town at Yorkton, Assa., to the new town at the railway station. N. & A. Livingstone are also erecting a store building and intend to move up from the old town soon.

The Saskatchewan.

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