By far the most important changes are in the direction of broadening the basis of taxation. For the time being, at least, we have departed definitely from the single land tax system which has prevailed. Owing to the faulty powers of tax collection and tax enforcement and to very lenient administration of such powers as did exist it cannot perhaps be said that the single tax had a fair trial or that the results were altogether the fault of the system. Be that as it may, the resulting condition called for energetic action. By the recent legislation, buildings and improvements are to be assessed at 60 per cent of their value, which value is defined on the model of the Ontario Assessment Act as the amount by which the value of the land is thereby increased. A graduated business tax has been put on based on a table of percentages of the annual rental value, and, as the most important departure in municipal taxation, a graduated income tax is in focre. The Legislature limited the business tax and the income tax to the years 1918-19 so that it will be necessary to go to that body again and make out the case for the success of these new sources of revenue in actual practice, but the assessing of improvements has no time limit placed on it, the legislators being of the opinion that this change from the single tax has come to stay.

The income tax provisions follow closely the model of the Dominion Income Tax Act. This was for the convenience of those making returns as well as to gain the advantage of decisions on disputed points. The tax is payable by every person ordinarily resident in the city of Edmonton or carrying on any business in it, and is payable in the case of non-residents, either individuals or corporations, on the business conducted or carried on in or from the city, with the provisions that if no separate profit and loss account is available the income shall be deemed to be 5 per cent of the gross business of the Edmonton branch. The exemptions are, for an unmarried individual—$1,000; for all other persons, $1,500. The tax is:

	Per Cent.
On the first $1,000 or any part thereof	1
On the next $1,000	2
On the next $2,000	3
On the next $5,000	5
All over $10,000 taxable	8

There is a special provision for setting off land taxes against income tax on the lower incomes. There is also full provision for collecting the tax at the source.

It is not yet possible to attempt an estimate of the revenue that will be derived from these new taxes. It is bound, however, to afford substantial relief to those who have previously paid all of the taxes. This in turn should have an important effect on the collectibility of the taxes, especially from those owning vacant property.

VACATIONS IN ALGONQUIN PARK.

Plan a vacation in Algonquin Park this year. That great reserve of nearly four thousand square miles is on the very ridge of the "Higlands of nOtario," its altitude above sea level averaging 1,700 feet. The lakeland breezes which sweep over the Park are impregnated with the life-giving fragrance of the pine woods. The days are unusually long, with warm balmy sunshine, and the evenings are a time of enchantment. There are excellent hotels for those who want to be in the wilderness—yet enjoy all the comforts that good service and social companionship can bring, those including the well-known "Highland Inn." Illustrated descriptive literature and all particulars may be had on application to any Grand Trunk Agent, or to M. O. Dafoe, C. P. & T. A., 122 St. James St., Montreal.

SOLDIERS PRODUCING FOOD.

The food shortage is recognized as so serious in Europe that the soldiers are cultivating 50,000 acres between the lines in France, 7,000 in Salonica and approximately 700,000 in Mesopotamia, Egypt, Palestine and Cyprus. In Egypt, Palestine and Salonica the British Armies will this year grow all their own vegetables and a large part of their hay and forage. All the military camps in England are being cultivated also. At Aldershot where 28 acres were being cultivated eighteen months ago, 1,200 acres are now under cultivation.