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Editorial Comment

Canadians Hoodwinked

We were amazed in looking over some recent editions of the American and Canadian editions of "Liberty." Never have we seen such insufferable hypocrisy openly displayed.

"Liberty" also sells some advertising in its Canadian edition to Canadian firms. We doubt if any of these firms would support such a publication if they appreciated how their dollars are being used to undermine British prestige in the United States; to misrepresent the Allied case; to create suspicion and distrust about Britain's motives.

We actually saw a Canadian Government advertisement in one issue of "Liberty." Thus even the taxpayers' money is used to subsidize a most insidious anti-British campaign in the United States. Rather tough on Canadian taxpayers!

It is not about time we woke up to the fact that the minds of young Canadians are being poisoned by anti-British propaganda pouring in by the ton from the United States while our own mass of periodical literature is able to survive only because of the stubborn public spirit of a handful of Canadian publishers? We have not forgotten, either, that only a few months ago that grand old publication, The Canadian Magazine, fell by the wayside because it could not keep up the pace with such unfair competition. We presume it is only because these other publishers have interests in other business and technical publications that they are able to indulge in the luxury of rendering the Canadian people the public service of giving this great Dominion of ours magazines of truly national character.

Make Use of Your Agricultural Representative

Continuing its drive for increased war-time grain production in 1940, the Ontario Department of Agriculture is advising all farmers to contact the Agricultural Representative in their own county as to the variety of oat that will give them the greatest number of bushels per acre in their own particular area. Newmarket and Uxbridge are the centres in York and Ontario Counties.

Much has been heard, and will be heard, of the Vanguard and the Erban oat. In some districts and under certain soil conditions the Vanguard is superior, while in other sections the Erban tops Vanguard. This is where the Agricultural Representative can be of untold value to the farmer. As a result of grain variety experiments on 367 farms in Ontario in 1939, the Agricultural Representative is in a position to give excellent advice on varieties that will do well in given districts. It will pay any farmer to consult him.

The Vanguard is a late oat, resistant to stem rust and has done well in the majority of Eastern Ontario counties. The Erban is a medium early oat and is resistant to crown or leaf rust.

The Department of Agriculture also points out that farmers who have produced heavy crops from other varieties and who see no reason to change, should make sure they get the best possible seed of that variety.

Lower Incomes if Taxed, Will Harass Small Business

We hope the Dominion government will not see fit to lower the income tax to take in persons below the present \$2,000 earners in the case of married persons, and the \$1,000 as in the case of unmarried people. Even if persons receiving less than this amount must be taxed, it should be imposed in some other form than a tax on income. Persons with small incomes would be harassed with government officials for they do not keep books as the government demand larger earners to keep, and hence there would be no end of trouble and inconvenience. Better, far, to impose a definite tax of say, \$10 or \$15 per year for all employables under the present exempted rate, than to worry every small business man about the exact number of dollars he gets in. He can't show it in book form, perhaps, but he does know he just receives enough to pay expenses and exist.

With war costs mounting daily, the Government is searching diligently for a new tax sources. The difficulty of trying to finance the war on pay-as-you-go basis is seen in contrast between war expenditure of \$1 million a day and income from new taxes imposed in the Ilsley war budget of last September, estimated to raise only one sixth of this amount.

One suggested new revenue source which has received much public discussion is a broadening of the income tax base to include a substantial proportion of the million and a half wage-earners not presently taxed on their incomes. The suggestion, sponsored in many quarters, is the present exemptions of \$2,000 for a married man and a single man be lowered.

SERVICE officials are not enthusiastic over Stouffville further extend the tax to lower wage earners. It would argue greatly increase the cost and the tax with very little commensurate revenue.

COUNTY LEVIES PAID PROMPTLY

Twenty-Six York Municipalities Pay Up Before Time Limit, Placing "Parent" in Financial "Clover."

York County's twenty-six municipalities set up a new financial record this year by paying every cent of their \$935,078.98 county levy before the time limit for payment had expired.

It was the first time in twenty years that every municipality has assumed its responsibility within the time limit and as a result the county finds itself in the best financial condition in its history.

Drastic reductions in relief rolls in the larger suburban municipalities and a promotion of farm industry is attributed with filling the municipal treasuries with the required funds for levy payments. York Township, the largest and hardest hit of all the municipalities in the county, were able to collect approximately 97 per cent of their current tax bill.

Levies Prepaid

All but eight of the twenty-six municipalities prepaid their levy one or more months before due and received a 5 1-2 per cent discount. The others will have their money in the county treasury by the Christmas week-end.

The finance committee as a body was unanimously of the opinion that the "pay-as-you-go" policy of Treasurer W. W. Gardhouse and the discount inducement for prompt payment was, to a large extent, responsible for the favorable condition of the county. When it is considered that levy arrears totalled \$100,000 to \$200,000 a few years ago and bank interest were tremendous the achievement of the new policy is all the more remarkable in the opinion of committee members.

Not A Cent Owning

"The finance committee is proud to report that none of the municipalities owe the county one solitary cent," declared Finance Commissioner William Armstrong.

"It certainly is a lot different from the old days when arrears were outstanding until late the following year and sometimes for two years. And whenever there were arrears there had to be loans from the bank. And those loans cost the county plenty in bank interest."

Although York County Council slashed its county levy to the proverbial "bone" last year the sudden increase in financial standing of many of its municipalities may result in a further county reduction.

WAR SUPPLIES BEING ORDERED

If anyone thinks the War Supply Board has not been ordering any supplies for Canada take a look at this list:

Over \$46,000,000 has been spent between Sept. 1 and Nov. 21. This includes:

125 airplanes valued at nearly \$15,000,000.

\$40,000 per day for foodstuffs, which totals nearly \$4,000,000 to date.

\$8,000,000 for clothing, which includes 132,000 pairs of boots, 191,000 pairs of socks, 180,000 suits of underwear, 226,000 blankets, and 40,000 new style uniforms.

10,000,000 for construction projects, including coastal defences.

\$2,500,000 for fuel.

\$1,500,000 for machinery.

\$450,000 for motor vehicles including 443 motorcycles.

\$5,000,000 for miscellaneous supplies.

In addition \$25,000,000 has been spent for railway equipment.

Some of the suppliers have been put out because they have been made to sharpen their pencils on some of the contrast, but the Canadian people are depending on the War Supply Board to stop any ideas anyone might have about profiteering.

WOOD

Hardwood and Softwood also Lumber. Sold and delivered in any quantity.

Prompt Deliveries - Phone 157 KEN BETZ

FLYING BRITISH BOMBER



Richard Ward left Toronto last March to join the R.A.F. Passing all exams with flying colors, he was assigned to bombing squadrons and now has the rank of acting pilot officer.

MARKHAM SURVEYOR DIES IN TORONTO

One of the surveyors of the town of Markham, Adam Armstrong, Toronto, died last week in Toronto East General hospital after an illness of two years. He was 77 years old.

Born in Markham, Mr. Armstrong, at the age of 17, assisted in laying out the town's boundaries. He came to Toronto 27 years ago, and before his retirement six years ago, was in the engineering department of the T. Eaton Co.

Mr. Armstrong was a member of Queen St. E. United church and active in the Oddfellow's lodge.

He is survived by his wife, Katherine, and two sons, Harold an official in the Toronto Welfare department and Douglas, in the Canadian Press.

He is also survived by two brothers, Robert and Oscar, both of Toronto, and four sister, Mrs. John Hodgins and Mrs. J. Cavanaugh, both of Toronto, and Mrs. Seebeck of Brougham. Another sister lives in Buffalo.

The funeral was conducted on Sunday from Trull funeral parlor by the Rev. Samuel Johnstone of Queen Street East, United church. Interment was made in St. Andrew's cemetery in Markham.

MUNICIPALITIES PAY LEVY IN FULL

For the first time in 20 years every dollar of the York county levy on its 26 municipalities has been paid up on the dot. On Dec. 20, \$935,000 was due the treasury from county municipalities. More than 65 per cent of that amount was in before the due date.

"It is an undeniable indication that old man depression has had a severe blow," said Reeve W.A. Armstrong, Etobicoke, chairman of the county finance committee, today. "At the bottom of the slump, 1932, more than \$800,000 was still outstanding. "Even in more prosperous

Sunday School Lesson

Lesson For January 7

THE CHRISTIAN'S CONFESSION OF FAITH

Golden Text—"Thou art the Christ, the Son of the living God."

—Matt. 16:16

THE LESSON AS A WHOLE

We now come to the great turning point in Matthew's Gospel. Hitherto the Lord has been dealing entirely with matters relating to the Kingdom of Heaven. Now for the first time he speaks of the Church, though not entirely as dissociated from the Kingdom, but rather as connected with it in the new phase it is to assume after his rejection and his ascension to Heaven. In Peter's great confession we have the sure foundation upon which the Church was to be built. The earthly Kingdom, or rather the heavenly Kingdom to be built on the earth, is to be founded upon the truth that Christ is the Son of David (2 Sam. 7:12, 13). The nations of the world are to share in the blessings of that Kingdom because Christ is the Son of Abraham, the Seed in whom all peoples shall be blessed (Gen. 22:18). But the Church of our Lord Jesus Christ is built upon the precious truth that he is the Son of the living God.

To say that Peter is in any sense the rock upon which this divine edifice, built of living stones, rests, is to deny what he himself teaches in the second chapter of his first Epistle (vs 4-7). Paul, too, adds his testimony that there can be no other foundation save Jesus Christ himself (1 Cor. 3:11). This is that foundation of the apostles and prophets to which he refers in Ephesians 2:20.

Verse by Verse

Matt. 16:13—Whom do men say that I the Son of man am? Speculation was rife as to the actual identity of Jesus, and whether he was only what he seemed to be or possibly a reincarnation of another. The Lord desired to put his disciples on record as to their apprehension of the mystery of his person. (1 Tim. 3:16)

Verse 14—"Some say that thou art... They at once began to tell how various ones supposed him to be John the Baptist, risen from the dead, as Herod had thought (14:2); or Elijah, who was to herald "the coming of the great and dreadful day of the Lord" (Mal. 4:5, 6); or Jeremiah, who many supposed was to reappear and was to fulfill the great prophecy of Isaiah 53, basing this on Jeremiah 11:19 as explaining Isaiah 53:7; or "one of the prophets," possibly "that prophet" whose coming Moses had predicted in Deuteronomy 18:18.

Verse 15—"But whom say ye that I am?" Had they learned, through observation and the Spirit's illumination, who he really was?

Verse 16—"Thou art the Christ, the living God." Peter unhesitatingly

ly declared his own faith and doubtless spoke for all the rest, Judas excepted. He had discerned in the lowly Jesus the promised Messiah.

Verse 17—"Flesh and blood hath not revealed it." Not by mere intuition, or by logical reasoning had Simon Peter come to this conclusion. It was God the Father himself who had enlightened his understanding and revealed to him the truth as to the person of the Lord and his divine Sonship. (Matt. 11:27).

Verse 18—"I will build my church." Note he does not say, "I have been building," or I am building; but "I will build." The assembly, that which he calls "my church," was still in the future. The building of this spiritual temple did not begin until after he had ascended to Heaven and the Spirit of God came as the promised Comforter. In this house Peter was to be a living stone. The name given him by Jesus means a stone, a piece of rock. But on "this rock," that is, this great truth just enunciated, his Church was to be built. Christ, not Peter, is the Foundation-Rock on which the Church is founded.

Verse 19—"The keys of the kingdom of heaven." Having spoken of the Church, Jesus reverts to the Kingdom, whose course he had previously outlined in the parables of chapter 13. The keys of this Kingdom were entrusted to Peter. Note—he did not give Peter the keys to Heaven. Such a notion is the grossest superstition. A key is designed to open a door. On Pentecost Peter opened the door of the Kingdom to the Jews; in Cornelius' house he opened the door to the Gentiles. Binding and loosing refer to disciplinary action in the Kingdom.

Verse 20—"Tell no man." This may seem strange. But as it was now evident that Israel had rejected him, it was not the time to proclaim his Messiahship and declare that he was the Christ. When he was raised from the dead Peter declared this truth with power (Acts 2:36).

Verse 21—"From that time forth." A new period of our Lord's ministry had begun. Henceforth he stressed his rejection and approaching death, to be followed by his resurrection.

Verse 22—"Be it far from thee, Lord." Now we have a solemn example of how easily one who has been divinely illuminated may fall into serious error if acting on merely human principles.

Verse 23—"Get thee behind me, Satan." What a poor rock Peter would have been on which to build the Church! He became unwittingly the mouthpiece of Satan when he advised Jesus against going to the cross.

Verse 24—"Let him deny himself." The path of discipleship is one of constant self-abnegation. The Lord was preparing his followers for the responsibilities that would be theirs when his prophetic words concerning himself were fulfilled. They would be called upon to ignore fleshly claims and to take up the cross, which meant accepting the place of rejection with him; and thus they were to follow in his steps. The Heart of the Lesson

It is all-important that men have a right understanding of the nature and person of our Lord Jesus Christ. Only as he is recognized by faith as the Son of the living God, co-equal with the eternal Father, do we dare trust our souls to him as our Saviour.

There is an unbridgeable gulf between the highest of all created beings and the Creator himself. The Church of Christ is not founded on any man, no matter how holy, enlightened, or devoted he may be. It rests securely upon the revelation of the truth so clearly declared by Simon Peter. And just as the church is built upon this blessed reality, so does the salvation of each individual soul depend upon the fact that God became man in order to give himself a ransom for our sins.

ON A PICK AND SHOVEL JOB IN FRANCE



British War Office Photo-Crown Copyright reserved Courtesy Canadian Pacific A working party from a Scottish regiment sets out for a day of shelter building in the front line trenches in France.