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Montreal and Maritime Provinces—A. McKim
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THE FIXED ASSESSMENTS. As might have been anticipated the London City Council of 1890 left a legacy of trouble for their successors when they began the policy of granting fixed assessments to manufacturers. Many citizens tavor the encouragement

of employers of labor by every legitimate means who are not able to see how the fixed assessment policy can be carried out without discrimination against other taxpayers. So far fixed assessments have been onceded to but a few of the manufacturers, but, as was shown at the meeting of the City Council last night, either the new basis for the collection of assessment must be arrived at. This is only fair. The object of the promoters of fixed assess ments is to promote the use of machinery and the employment of men. That seems to be good. But if a fixed assessment is granted to a man who employs 100 or more workmen, or to a man who employs 35, 40 or 50, how can the civic rulers avoid carrying the principle to its logical conclusion and give fixed assessments to the man who employes 10 men, 5, or even 1? The large employers of labor who now protest against the system see this, and so do many other citizens. If the encouragement of manufacturers and the increase of employment and of general business is what is aimed at, why not throw the taxes off machinery entirely? We tax dogs because we do not want them to get too plentiful.
We tax machinery. Is the object to keep it as scarce as possible and decrease the number of hands required to operate it? It would almost seem so. Let the fixed ssment come to a stcp, and let the machinery of manufacturers be exempted from taxation, and all will thus be treated alike. The present system discriminates and in as far as it does so it is objection able. The alternative system treats all manufacturers alike, and to that extent is

But if a tax on machinery has a tendency to make it scarce and dear so also a tax on the goods of merchants and on stores and on the dwellings of the people must make those commodities and structures scarce and relatively dear. Without a doubt of it. The logic of the question is unassailable. Perhaps the best way out of the difficulty, and the fairest assessment that could be made, would be to substitute a business tax for the present most unfair and inequitable tax on the personal property of mer-chants, let the income tax, which no selves a little ridiculous by violent and on he collected with any degree of fairness, go by the board; and make up the remainder of the civic revenue from land values, a fair proportion of which every citizen would have to pay. Land is the only thing which cannot be rendered scarce through being taxed, it is always visible and easily got at, which cannot be related of either personal property or in-come. Mayor Pearson of Winnipeg, in his recent inaugural address, strongly advised the adoption of this system, and it has much to recommend it.

the utmost extent of the law-March, 1892 parted. -the General Election will bring into full parties. More particularly will this be the case with regard to the trade question.

An attempt has been made to confuse the issues. By trying to got the average reader entangled in his views, the restrictionist press has hoped to ward off thorough investigation and a verdict adverse to the present Administration at Ottawa. But the subterfuge will not suc-

There are but two trade policies before the country, and despite the wrighings and twistings of the restrictionist organs their

of high taxation. They are the men who for over a dozen years have been preaching the doctrine of trade restriction. At one time, they have sconted the idea of enumerate the doctrine of trade restriction. At one time, they have sconted the idea of enumerate the doctrine of trade restriction. couraging foreign trade. At another, for the benefit of political adherents, they have granted liberal subsidies to shipping, taking granted liberal subsidies to shipping, taking good care, however, to increase the taxes on should not be much decreased. imports to neutralize the advantage gained by subsidy. These are the men who have denounced as unpatriotic those who work to establish amicable trade relations with to establish amicable trade relations with our neighbors. They have asserted, again and again, that if established either in ranks, and that even on the trade question natural products or in manufactured goods reciprocity would bring disaster to the Canadian people. Their ideal of proper commercial relations is for Canada to trade as little as possible with other countries.

Natural, untrammeled international trade,

all the parties to it, they regard as bad, very bad, and its promoters as fit subjects for harrassment. Trade with far-away countries, requiring the hiring of costly steamships to carry it, they look upon with as payment they regard as the enemies of their country.

The trade restrictionist, indeed, is for

cribbing, cabining and confining the energies of this young Dominion, and for handing over the taxpayers to the tender mercies of combines.

This is a fair statement of the principles constantly propounded by one of the great political parties—that now in power.

The Liberals, as we understand their policy, hold directly opposite views. They affirm that all unnecessary taxation is unjust taxation. They desire to remove as many of the burdens of the people as is possible, consistent with meeting the obligations of the country. Though different names have been given to the policy of the party—though some of its nentary representatives may desire to make it more radical than others—it cannot be denied that it stands out in bold relief, when contrasted with the policy of the present rulers at Ottawa, as a policy looking to the emancipation of the populace from the rule of the combines and from those trade restrictions that have done so much to retard the progress of Canada, and have reduced the earnings of every

legitimately conducted enterprise.

There is a marked contrast between the restrictionist doctrine and the policy of constantly advocating and working for freedom of trade, to enable every Canadian to make the most of his industry. The friends of freedom say that all shall be treated alike—all shall have a fair field and no favor. The advocates of high taxation nominate favorites, who have special opportunities of becoming rich at the expense of

We care not what name the Liberal con vention may confer on the policy which it will outline in its resolutions. The conven-tion will satisfy us if it emphasizes the fact that the chief and pressing necessities of Carada at the present time is greater freedom to trade with the outside world, and more particularly emancipation, as far as can possibly be ob-tained, from the isolation that the double tariff walls between Canada and the United States has brought about. The Dominion needs a government that will cultivate peace with its neighbors, and strive to obtain all the advantages that friendliness and mutual self-interest are calculated to supply. It needs a Government that will reduce its taxes, encourage settlement in the Northwest and put a stop to the carnival of official corruption of which the public were given an inkling in Mr. Tarte's revelations regarding the recent McGreevy-Langevin contract scandals, as well as in that in which Mr. Charles Rykert, M.P., was the chief beneficiary. Such an adminis tration cannot be obtained without making a clean sweep at Ottawa.

PERSONAL AND GENERAL. -New York City has 20 kindergartens, but there is a demand for many more. 3011123911

-There are 200,000 barmaids in Great Britain. In Canada public opinion would not tolerate such a state of affairs for a

-The Ministers are constantly holding council meetings, but so far no agreement has been reached.—[Ottawa telegram to

London Free Press.
Another evidence that they are united?

-A number of our esteemed contempor personal circulation wars which neither edify nor instruct. That business will ordinarily succeed best which chiefly minds its own business rather than the business of its neighbors.

-Frank Ehret, son of the New York millionaire brewer, confessed in a Washing ton court that he spent \$40,000 in gambling in one week recently. He did not mind that, but he objected strongly to a strange woman running away with \$4,000 worth of diamonds that he had given to her. The magistrate, before whom he caused the ISSUES FOR THE GENERAL ELEC- woman to be brought, discharged her, and allowed her to retain the jewelry. These Whether it is rushed upon the country within the next few weeks, or delayed to

-Toronto has a soup kitchen. It is dis prominence the difference between the tributing large quantities of food gratuitously to families of wage-earners out of work, of which, unfortunately, there are large numbers in Toronto. At a recent meeting to stimulate contributions Rev. D. J. Macdonnell said: "The distress among residents of the city," independently of casuals, "was from one-third more to double the dimensions of the distress in

-It does not do to boast too much because of one triumph. The figures of Mayor Clarke, of Toronto, showing that distinctive characteristics are almost en-lication was the most healthy city, judging by the number of deaths, are not borne out on the one hand, we have the advocates by the returns for December. In these later

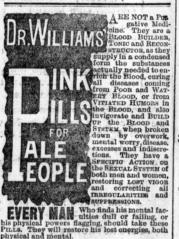
The machine Conservative papers vehimently affirm that their party is united.

newspapers or speeches of members of the party, what it is. One day, they calculated to work irreparable injury t partial favor. But all importers of goods the country. The uext, they assert that which the foreigner insists must be taken they are ready to have reciprocity in farm they are ready to have reciprocity in farm products. And so they go on—affirming, contradicting, denouncing. No wonder the restrictionist press finds it necessary to protest that the party is united. But calling aloud that it is so does not make it

The toboggan craze has reached the British metropolis, as a consequence of the extreme cold weather that has prevailed there this winter. This is how the London Canadian Gazette described the amusemen

"Tobogganing has been much in vogue in parts of London during the recent cole spell. Down the slopes of Parliament fiil it has furnished mirth and excitement to an unusually large number of people. On one day there were about 50 sledges in full occupation, and a crowd of 200 or 300 spectators. The sledge which attracted most attention was a real Canadian one, on which three gentlemen disported them-selves, one of whom was attired in Can-adian sledging costume. The sledges went down the hill at a tremendous speed, and occasionally 'cannons' were made, and there was a general spill." -Paintings by famous artists still con tinue to bring large prices in Great Britain

During last year 39 pictures were sold in London for \$7,000 and upwards, 30 of them being works of British artists. The highes price was \$37,500 for Turner's "Sheerness," Paul Potter's "Daisy Farm" brought \$30,-000. Thirty Landseers, from the Wells collection, brought \$215,000, the highest price being \$23,000. Gainsborough's "Lord A. Hamilton" brought \$22,500, and Romney's "Circe" \$20,000, and Wilkie's "Distraining for Rent" \$11,500. Some of these works of art are pretty old, and it was noted that they have a tendency to fade. To avoid this drawback, the members of the French Society of Artists are pondering upon a proposed abandonment of oil colors and brushes in favor of some more permanent mediums of preserving the works for posterity. De taille, Bouguereau, Robert Fleury, Vibert, Saint Pierre form a committee of investiga-tion. One expert Gabriel Deneux, proposes a system of encaustic painting by which hot irons would be used instead of brushes. The work, after being branded instead of painted, would have to be treated chemically. The conservative painters, owever, hope that some improvement may be attained in the mixture of colors in which such a radical innovation as cautery



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TRAP AND T

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Curling Matches at T Chesley — Sporting General

THE TRIGGER. Standing room was at plub house this morning Parker ordered the competence of the competence of the competence of the competence of the competitors and an almost of the competitors and an almost of the competitors and a

new faces were to be se EVENT NUMBI For cash prizes guarant of \$100—Entrance \$3 & gets); 20 Keystones, ra 1, \$20; 2, \$20; 3, \$20; 4
The entries for this s The entries for this stionally numerous, man desired to compete for having remained in the rather than miss it. M Duffy made 19 out of the and divided the first prize was of necessity di Messrs. Paul, Glover and S. birds each. Next in George, Overholt, Bowr who divided fourth prwere:

EVENT NUMBER

For cash prizes guarante of \$100—Entrance fee \$54 10 birds from 5 traps. \$1 \$20; 3, \$20; 4, \$20; 5, \$15 There was a sugar plum on Gun Club in the which the management of To secure slices of the not less than 54 sports lists, and their aggregate amounted to \$270. The ciently lively to insure shooters. The contest we start to finish, as in positions were not dete last bird was recorded elost. The local men made Messrs, Redpath and Jay their possibles and securion \$25. The second, third were divided among 34 following were the scores

W. Tuttle. Duffy. J. E. McDowell Andrews...

The attendance and entl Harry Brunton is a g

Redpath yesterday us Greener gun.
The pot hunters, swarme below the grounds.
Assistant Secretary Hathing in his department in Chief Warden

Chief Ward, of the Lon