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RANDOM REFLECTIONS.

ANOTHER injustice of our system of taxation in Canada is that of levying taxes upon persons. This injustice is carried to a greater length in British Columbia than in any other Province of the Dominion. A tax of three dollars per annum is collected by the Provincial Government, presumably for the purpose of building roads and for the administration of justice. In this city the municipal authorities collect another tax of two dollars for street improvements, etc.

Of this class of taxes it can be truthfully said that they never have, and never can be, fairly and impartially levied or collected. It is a truth that does not require much investigation to substantiate, that a great many who according to the intention of the law should pay them, manage to evade them, that they fall with unerring certainty upon working men of small income who earn their living by the day, while they are scarcely or never paid by others enjoying a much larger income, but who do not receive it from any regular employer. The difficulties in the way of collections under this law is recognized by the law itself when it places upon employers the unpleasant duties of collection and subjects them to penalties intended to secure the enforcement of a law from which their fellow-citizens, who are not employers are exempt, and by which employers are not by any means the greatest beneficiaries. But the great injustice in connection with personal taxes is that they are a contribution to public funds from the expenditure of which those who pay them do not reap anything like an equal advantage with another class of their fellow-citizens, and in this way the law becomes the instrument of the most pernicious kind of class legislation.

That we may arrive at correct conclusions in reasoning out this matter, let us begin with first principles. The use of land is the first requisite of human existence—whatever man's occupation, whatever his

condition in life—he must have access to the use of some portion of the earth. Our social system to which our laws give effect regards land as property, to which the right of use must be obtained by purchase in fee simple or the payment of such sum as the owner and user may agree upon. Good roads and other public improvements of a like character—the efficient administration of law affording security to person and property—good schools, streets and sidewalks in close proximity are agencies of the first importance in communicating value to land whether it be adapted for development as agricultural or mineral in the country, or for business, manufacturing or residence in the city. (The importance attached to these agencies in communicating value by holders and practical speculators may easily be ascertained by a visit to any of Victoria's numerous real estate offices.)

While all men must use land, the owners of land are in a minority, even in this new province, and the contributions of the majority being expended on public improvements—the enforcement of law, the perfecting of educational institutions—the furnishing of the conveniences of suburban life, enables the minority to collect from the majority in increased prices should they wish to buy, or in higher rents for use, payment to them for their private benefit on account of values which the majority largely assisted to create. We thus see that from personal taxes accrue an important proportion of the public revenue that should justly fall upon land: and to the influence in legislation of those who profited by its speculative holding may be traced the adoption of this kind of law-making. And the solicitude of certain citizens who are so anxious that the acts of those entrusted with the management of civic affairs should be officially investigated, fearing, as they naively put it, that the "taxes on persons and property" may be increased, is beginning to be understood in this connection. The solicitude of the landed aristocrat who fights against the taxation of his property for a fair share of the values conferred upon it by public improvements lest the taxation of landless persons be increased, is the solicitude of greed for simplicity, which meekly bears the burden, from the carrying of which wily greed hopes to reap the lion's share of the profit.

The writer of this has not one word to say against investigation. By all means let us have the fullest and freest ventilation of all matters pertaining to the administration of public affairs; and where the trust reposed in a public servant has been found to be abused, let proper punishment be meted out. But let it be understood that the tax-

paying persons of this country are sufficiently well informed to place a proper value on the unsolicited solicitude expressed in this connection on their behalf.

TALES OF THE TOWN.

SINCE the death of William Florence many curious incidents in the life of this actor have been brought to the surface. I doubt if any is much more humorous than the one an old-time actor told me the other night. "There have been many stories related of 'Billy' Florence," said he, "but none much funnier than this: It was back in the '70's, at the time the Florence company was playing 'The Mighty Dollar' in St Louis. The night was very warm and between the acts 'Billy' removed his wig. After the curtain had again risen he went on, but in an instant was made aware that something unusual had happened by the unexpected applause that he received. He also noticed that his wife was very much amused, and scratched his head unconsciously, as people are wont to do, in order to solve the joke. His fingers touched the made-up scalp, and in an instant he recognized that he was as destitute of hair as a new-born babe. He had neglected to properly gum his hair, and it had parted from his scalp while he was in the wings. 'Lend me your wig, Veenie,' addressing his wife, at the same time grasping it from her head and leaving her in almost the same condition as himself. The audience by this time was almost convulsed with laughter, and the curtain had to be rung down temporarily."

There is a class of people who are continually saying that the Salvation Army is "no good at all." Here is an incident which has come under my notice, which goes to show that they are of some good, and that even to people who are not particularly friendly to them. Mr. Moffat, of 121 Fort street (and who, by the way, is one of the staff of THE HOME JOURNAL) took it into his head to endeavor to find out a lost relative, who left Scotland 32 years ago and went to Australia. This relative never once wrote either to his parents or any of his brothers or sisters. They anxiously waited for several years in the hope of hearing from or learning something concerning him; so, a quarter of a century ago, gave him up as dead. About eighteen months ago Mr. Moffat got a notice put in the Canadian War Cry, in the "Missing" column, inquiring whether any one knew what had become of the lost relative, accompanied with a request for the Australian War Cry to copy the notice. Mr. Moffat waited for over fifteen months, expecting to receive a reply to his inquiry, but no answer was