

support by tithes levied on all property held by Roman Catholics with certain limitations. Nevertheless not a cent of this revenue is returned to the community for police and fire protection or for sewage and other municipal services. The value of church property bears a much larger proportion to the total assessment of the municipality in Quebec than in the other provinces. The convents, the schools, and other general property are very valuable. It would be natural therefore that the question should be more acute there than elsewhere. Yet little is heard about it. No person need be a prophet, however, to forecast a big battle on this question some day in the future. The people will not continue forever to allow any church or any number of churches to go on acquiring property and to hold it free of all taxes.

The question has recently arisen in Winnipeg. Last year a Municipal Commission was appointed to inquire into the question of assessment and taxation and to report any advisable changes. The Commission consisted of Judge Phippen, Mr. W. J. Christie and Mr. A. L. Johnston. On the question of taxation of church property, the report makes an excellent suggestion and one which is in line with the general system of taxation which the Province of Manitoba has adopted. The basis of most taxes are land values, while buildings and improvements are usually exempt. This is an advanced method which has not been introduced into the older provinces. The Winnipeg Commission therefore recommends that church lands should be taxed and the buildings exempt. The latter feature is justified as a measure of relief to the churches and as an inducement to erect good buildings. The wind is tempered to the shorn lamb by a suggestion that the tax be imposed gradually at the rate of twenty per cent. a year until the full tax on the land is reached.



AN UNLOVELY SPECTACLE

SOME years ago, the expression, "The City Beautiful," came into fashion in connection with the modern movement encouraging regard for the aesthetic among civic authorities. Edmonton has been quoted as one of the new cities convinced of the value of wide streets and provision for parks. So far back as 1896, Sir Wilfrid Laurier promised the country that Ottawa was to become "the Washington of the North," and, according to the latest plans, the Federal Capital is to be architecturally adorned by new structures of imposing design. Just here, one would inquire why Toronto is so apathetic in the matter of architecture. On King Street, there are two churches to be admired—St. James Cathedral and St. Andrew's; on Queen Street, Osgoode Hall affords dignified and even stately contrast to the surrounding squalour and in Queen's Park the Parliament Buildings, although somewhat dumpy of aspect, are not altogether ignoble. In the structure, commonly called "the University," the Toronto citizen can take pardonable pride, as possessing that architectural grace and congruity which Madame de Stael called frozen music. But what shall be said of the buildings which are crowding about the campus and defacing the approaches to the central structure? They are not sermons in stone but expositions in brick of the ugliness to which the merely commercial element can descend. Surely, it is not necessary for chemistry, medicine and physics to ally themselves with such hideousness as makes the fastidious shudder.

Toronto is a city of which more than a quarter-of-a-million inhabitants are sincerely fond, but its most loyal son cannot call Toronto beautiful, or even pretty. Hamilton makes it look like an ugly big sister and Montreal reduces it to commercial commonplace. The worst of it is, that Toronto's own citizens seem to be determined to make her dull features more drab than ever. The new buildings on the university grounds are, perhaps, the worst instances of architectural blundering, but the new library on College Street is not much better. There is not evident in that bald stretch of brick the slightest attempt to indicate that the building is neither a shoe factory nor a second-rate bakery. Knox College, the Toronto public is informed, has been sold to a syndicate, which is to erect a departmental store on that oasis in the Spadina desert. That space should have been reserved for a city park and, if the aldermen of Toronto had time to spare from polishing their alleged English, the ground of academic traditions might not have been sold for commercial purposes.



INTERNATIONAL YACHT RACES

YACHT races are wind productions, but yacht race controversies are wind producers and when they attain to international prominence the probabilities point to anything from gales to hurricanes. The yacht race is a summer event, but the controversy is generally

sailed in the winter time or at any other season when much newspaper space is available.

Yacht races in and around that section of the world bounded by the Great Lakes on the West and the Atlantic on the East, is divided into three classes, which might be called the junior, intermediate and senior. They are represented respectively by the Seawanhaka, Canada and America cups and each has just experienced its annual winter controversy with the happy or unhappy result that three international races are off for the coming summer.

The America Cup, which has practically become a bone of contention between Sir Thomas Lipton and the New York Yacht Club only produced a tempest in a teapot. It is the biggest and most useless of all yachting races on this side of the Atlantic. It is sailed in racing machines that cost hundreds of thousands and are worth hundreds after the race. Three times has Sir Thomas tried to beat the Americans with this kind of a machine and three times has he failed. This year he wanted to change to a more serviceable style of boat, but the Americans said "No." And that was all there was to it—though not all that was said about it by a whole lot.

The Canada's Cup, too, has narrowed its scope a bit till it provides the annual row between the Royal Canadian Yacht Club of Toronto and the Rochester Yacht Club. The latter are the holders. They claim the right to defend it with the *Seneca*, a former defender, now owned by a member of the Rochester Club living in New York and sailing the *Seneca* there. R.C.Y.C. claim that the Canada's Cup was for the encouragement of fresh water yachting and the *Seneca* is not eligible. Consequently there has been more than the usual amount of winter sailing—and no actual sailing for next summer.

The Seawanhaka Cup is also held in your Uncle Samuel's country, down in Manchester, Massachusetts way. The Royal St. Lawrence Yachting Club, not having a designer available, are not anxious to challenge for it and Manchester being interested in other kinds of yachting, are not anxious to defend it. So it, too, lies in abeyance for another year.

There you have the yachting situation in a nut shell, but it would take a balloon to hold the wind that such situations have produced. Pages of valuable newspaper space have been used to show that Canadians are in the fault; pages have been wasted in showing that the Americans are not good sportsmen, and people who don't know a centre-board from a gang-plank, are worked into a fever over others who differ from them, mainly in living on the other side of an imaginary line.



RESTRAINING THE BUTCHER

THE fish and game of Canada are among the most valuable natural resources that must be conserved. Fishing and hunting used to be reckless pursuits. They must become scientific. He who kills two denizens of wood or water where one would serve is an enemy of the real development of the country. A blessing, therefore, on all who work for the conserving restraint of rod and gun. In the State of Maine the unregulated zeal of the sportsman nearly destroyed the opportunities of sport. Legislation and enforcement of it has made the fish and game of that state great revenue producers for the public treasury, and for guides, and for all who minister to the sporting instinct.

The example has been observed in Canada. A notable piece of work was begun in Toronto the other day when the North American Fish and Game Protective Association appointed a committee to try to secure co-operation between Ontario and Minnesota for saving the adjoining sections of the province and state, between Lake Superior and Lake of the Woods from the exterminator of good things, and for encouraging the exterminator of wolves. The moose should be an international asset in the Rainy River Valley. The temptation to lawbreakers to cross the border must be made dangerous. A known villain who killed nine moose to obtain horns in velvet is the archetype of the enemy. We have seen newspaper articles and letters from Minnesota warmly welcoming the object of the North American Association's Committee; and advising immediate raising of the question in the Minnesota Legislature, now sitting. Dr. Reaume, who, as to fish and game, is the Government of Ontario, was President of the North American Association when its committee was appointed. The co-operation of Ontario is, therefore, assured. The Committee is led by Mr. W. A. Preston, M.P.P., of Fort Frances, who knows the country concerned. Though the Rainy River Valley is a thousand miles from Eastern Ontario the movement is none the less important for the whole Province, and for Canada.