buildings are taxes on industry. People ought to be encouraged to earn incomes, to accumulate honest wealth and to put up buildings, and to impose taxes upon these things is to discourage them. The only possible justification for such taxation is the necessity for a public revenue, but if this revenue can be obtained without taking from the citizen a portion of his earnings, the justification disappears. There is such a source. It is the rental value of land which arises spontaneously on account of the mere presence of population. This fund is large enough in every community to meet all public requirements, and as it is "earned" by the community and not by the individual, it ought to go into the com-

munity's coffer and not into the private speculator's pocket.

oW it is proposed to justify the payment out of the public till of Bremner's claim for \$4,500 on account of the stolen furs passes our comprehension. Common sense and justice plainly demand that the man who did the looting should do the compensating. Not only should Gen. Middleton be made to settle up this account, but he ought at the same time to be dismissed from the service, and his place

be dismissed from the service, and his place supplied by a Canadian officer. It is to be presumed that his dismissal is in any case inevitable. It will be no great loss from a military

point of view, as he has never done anything to prove that he is superior as a soldier to hundreds of our militiamen. If Parliament pays for the furs, we may next have Mr. Rykert demanding that Mr. Sands' little bill for alleged losses over the Cypress Hills timber limit be paid by the Dominion Treasury.

THE boundless prairies of our Great West have an enlarging effect on the human mind. In the case of journalists it would seem the sense of illimitable space manifests itself in a freedom of metaphor that is quite remarkable. Could coyotes or gophers run about with more utter abandon than the figures of speech do in the following casual extract from one of our North-West Exchanges:

Both in Britain and Canada strong supporters of the Government have broken loose from their bonds and have poured volleys of red hot shot on their hide-bound leaders. For instance Lord Randolph Churchill, with fierce invective, crucified the Government in a way they will not forget, over their doings on the Parnell Commission. He fairly withered them on the Times-Piggot forgeries accusations, and said that when Parnell, under the most determined conspiracy that this world ever produced, cleared his skirts of all connection, his unfeeling countrymen almost refuse to believe him. Now, in Canada, we have as ready a debator in flowing figures of speech breaking forth against the headless representatives of soma of the Departments at Ottawa in the person of our respected cotem., Mr. Davin, M.P.

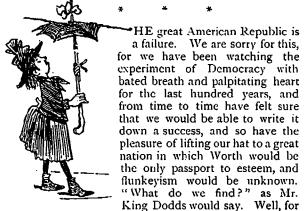
THE city authorities, wishing to get an approximate idea of the average daily income of the Street Railway Company, have, of course, gone the wrong way about it. They have stationed a dozen men with note-books at a dozen corners, with instructions to jot down the number of passengers in each car that goes by. A much more accurate result would be arrived at by having a few detectives ride each route from end to end for two

or three days in succession. It would probably cost less, too. In fact, Mr. Smith would probably be glad to issue passes for them.

SOME of the orators at the late St. George's Society dinner did themselves and their country discredit by indulging in the lowest sort of anti-American talk. One speaker in particular, whom we strongly suspect of knowing better, captured the applause of the high Protectionists and Imperial Federation cranks at the table by referring to the "Yankees" as the "natural enemies" of Canada. This sort of thing deserves thirty days with hard labor. The man who indulges in it, and thereby helps to keep alive the fast-dying prejudices of earlier days, is an enemy of the Dominion and of the Empire, notwithstanding the vapid rant about the "old flag" with which he decorates his discourse. Whatever may be the political destiny of Canada, commercially she is wedded to the United States, and what God has joined together Protectionism cannot much longer keep asunder.

MR. MOWAT has signed the death warrant, and the execution is to take place on June 5th next ensuing. Whose funeral it will be is as yet undecided. To Grip it is a matter of indifference, but whichever Party is in office we would like to see a contingent of Equal Rights men on the floor of the House strong enough to hold the balance of power and effectually counteract the undue influence of any church or sect.

ON DIT, that the Liberals of Canada are negotiating with Bismarck, who is out of a job, to come to Canada and take the leadership of the Party. The circumstance that Biz. is a Tory and Protectionist is more than counterbalanced by the fact that he is a man of known ability with a definite policy and lots of blood and iron in his composition. We hope the details of salary can be satisfactorily arranged.



instance, we find a leading New York paper describing a bright young American who "wears his rich brown beard a la Prince of Wales"; we find that the audience at the Metropolitan Opera House utterly neglected Patti that they might pay their undivided devotions to the Duchess of Marlborough—or rather to the title worn by the former Mrs. Hammersley—who occupied a box. This is enough, though illustrations of the same spirit might be multiplied ad. lib. In the Republic prefigured by the Fathers such things would have been impossible. It is too bad.