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RANDOM REFLECTIONS.

IN the system of direct taxation, as advocated by John Stuart Mill, many prominent members of the reform party of Canada have professed to believe; but while professing to believe it to be the ideal system, when the opportunity was afforded them in Dominion or provincial politics by their being entrusted with the control of government by the people, they have never given evidence of the genuineness of their convictions by any attempt to embody the principle in legislative enactment. While privately professing to believe that collecting revenue by indirect taxation was wrong, they have contented themselves with opposing the imposition of indirect taxes beyond the requirements of government economically administered, and have invariably gone before the country making a claim to credit because they were willing (to put the matter in plain words) to undertake the responsibilities of government without resorting to such extreme measures of wrongful collections for its support as their opponents. While professing to be free traders in principle, they have never risen to anything higher in advancing that principle than a contention as to percentages of collection by a system entirely opposed to and subversive of the principle of which they claimed to be the champions.

The real difference between them and their opponents in fiscal matters has never been anything more than a question of expediency. While professing to base their political belief upon a sound economic truth—easily defended in practice, for is not the practice of truth ever its own defence?—they have shrunk from its practical application and fallen into a policy of apologizing for their position, to which their opponents with perfect truth scornfully alluded as only a matter of seventeen and a half per cent.

This is true of Dominion and provincial fiscal legislation since Canada has had responsible government, with one notable exception, when the Baldwin-Lafontaine Cabinet gave to the country its system of rural municipal government, firmly resting on the cornerstone of direct taxation; and although perhaps the greater part of the good effects of the system have been lost through its faulty application, the history of self-government does not afford a like example of pure and efficient administration as the result. Yet it is perfectly true that the system which in this respect has been productive of such good results has in its faulty application become the instrument of injustice, pressing unequally on industry, enabling the scheming speculator to profit in idleness by the industry of others, and to reap the benefit of public improvements to which he did not contribute a fair share.

The errors committed in collecting municipal revenues by direct taxes have been in attempting to tax personal property, such as stocks in trade and manufacturing plant, and improvements on land, such as cultivating, building, etc. For the collection of taxes on stocks in trade, officers of the law must be possessed of inquisitorial powers, must be authorized to pry into the private affairs of citizens engaged in good and laudable enterprises, which are a benefit to the community in which they are carried on.

The introduction of the principle for the enforcement of law is foreign to the genius of free institutions, and savors too much of despotism to be adopted by a people who pride themselves on valuing and respecting individual liberty before all things else. The difficulties in the way of collecting such a tax are such as to make it practically impossible, and the result obtained is rather to place a premium on fraud and deception. It is an open secret to those who have investigated the matter that unscrupulous dealers manage to conceal a large part of the value of their stocks from those entrusted with their assessment (and this is much easier done in a large stock than in a small one). In this way they are able to pocket the amount of tax on the goods that escape valuation, or to undersell their more honest neighbors to the detriment of legitimate trade.

Such a tax rarely, if ever, falls upon those who first pay it, but is shifted through every course of trade, to fall ultimately upon the consumer, and upon him heaviest in proportion to the smallness of his income. Taxes laid upon manufacturing plant are a direct hindrance to progress. It is in the interest of the community not only to promote manufactures, but to afford every inducement to those engaged in them to increase the effectiveness of the means employed. Under anything like free conditions goods must be sold in competition with other such goods, and the manufacturer having the best facilities, and consequently the least outlay on a given output, makes the price. Goods cannot be sold for more because they cost more, and taxes laid on machines must be paid from their product, thus inducing the use of cheaper, and consequently inferior, machinery to avoid taxation, the turning out of an inferior article, or the reduction of the wages of those employed in the work.

The discussion of the effect of direct taxes levied on improvements on land we leave for a future issue.

TALES OF THE TOWN.

I HAVE always entertained a high regard for Superintendent of Police Sheppard. I admired his generosity, his good nature and his lack of officiousness—a truly commendable characteristic in a chief of police, above all men. It is not often you will find a man in his position who is so universally well-spoken of as Superintendent Sheppard. But I must confess that the Rathom matter has shaken my regard for this gentleman, who has always been noted for the impartial manner in which he dealt with matters pertaining to his office. Of course, I am not on the inside of the whole trouble, and until I learn more of the matter, I shall suspend judgment and be prepared at any time to reinstate the chief of "the finest" to his former place in my esteem.

As might be expected, I have been criticized rather severely for my outspoken remarks regarding the choirs and organists in the several churches of this city. The other evening I attended a social gathering, and the young ladies and gentlemen present vied with one another in their abuse of poor, misguided "Pere Grinator." One young lady, after she had ruthlessly assassinated a solo, went so far as to say that I know "nothing about music whatever." Apparently she voiced the sentiments of nearly all present.

Now, on this subject of music, I desire to place myself right. I have nothing to take back. In fact, I might go further than I have gone already and still be strictly within the limits of the truth. I have not been hypercritical. I have not been even critical, in the general acceptance of the term; I object to that from principle; criticism, in the highest sense of the word, does not belong to a free country. What passes for criticism is too often only fault-finding clothed in journalistic dress, or fulsome flattery born of "an itching palm," and a love for popularity. I will leave the so-called