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FREDERIC NICHOLLS, *Managing Director.*
J. J. CASSIDY, *Editor.*

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MR. FREDERIC NICHOLLS is Secretary of
The Canadian Manufacturers' Association,
The Woolen Manufacturers' Association, and
The Tanners' Association.
His Office is at the Publication Office of the
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UNJUST TAXATION.

ACCORDING to Sheriff McKellar, of Hamilton, during the last nine years there has been an unprecedented rush of young men to enter the ranks of the legal profession. He says that there are now over one thousand members of the legal profession practising in Ontario; and a few months ago there were four hundred and eighty articled law students, many of whom have since passed, others taking their places. Mr. McKellar asserts that at the close of the year 1890 there will be fifteen hundred members of the legal profession practising in Ontario. This large and rapid increase of what is largely a useless and unproductive class in the community, seems to have caused some anxiety on the part of the benchers of the Law Society; for it is said that the fees demanded for admission to the bar are to be increased from \$100 to \$500; and for certificates of fitness for solicitors from \$60 to \$400. Mr. McKellar also asserts that, owing to a change in the law regarding the matter, in 1888 the fees of lawyers were increased to the extent of over \$52,000 from fees that would otherwise have gone to the sheriffs—that the average amount of fees taken from the thirty-seven sheriffs of Ontario by transfer by this law to the lawyers, was over \$752 each.

During the current week, at the annual convocation of Toronto University, the wants of the University were set forth by some of the speakers, which, if gratified, would involve the expenditure of hundreds of thousands of dollars of the people's money; endowments being asked for for scientific appliances, for building a skating rink and gymnasium, etc. The returns of the tax assessors show that nearly twenty millions of dollars worth of property in Toronto is exempt from taxation. This property consists chiefly in churches and church property; the University and its belongings; several colleges and educational institutions, etc., in which the general public have no interest, except what it pays liberally for.

According to the showing of Sheriff McKellar, the community is overrun with a brood of callow lawyers who contribute nothing whatever to the support of the state, or to their own support; those who encourage the introduction of them into the profession feeling it necessary to force the sheriffs of the Province to divide their fees with them. If it were not for the special allowances, endowments and exemptions granted to them, the colleges in which these fledgling lawyers graduate, and from which they are turned loose upon the community, would be forced to restrict the production, keeping it within narrower bounds than what now obtains. So, too, as regards the medical colleges. These institutions are supported largely at the expense of the state; and while there are many and most worthy exceptions to the rule, it is an undeniable fact that these institutions are hot-beds of rowdiness, as the citizens of Toronto can attest. The daily newspapers, speaking of the influx of students into Toronto this week to attend at the various colleges, estimated their number at over five thousand. Probably nine-tenths of these would be professional gentlemen will never acquire sufficient knowledge to conduct a lawsuit before a country magistrate, or to prescribe a dose of soothing syrup for a colicky infant; and while they might be of some benefit to themselves and to the community if they were engaged in cultivating cabbages or chopping sawlogs in the primeval forests, it is not at all probable that they will ever achieve renown as lawyers and doctors.

But the taxpayers pay for their education.

So, too, as regards the exemption from taxation of church property. There are millions of dollars invested in such property in Toronto upon which the tax-gatherer is not allowed to lay the weight of his hand. Most of these churches are costly edifices in which poor men and women would find a chilly reception if they should visit them, for they are for the comfort and convenience of the rich. But the poor man, living in an humble and lowly cottage, and earning scant wages—the poor man who has his own children to clothe, to feed, to provide shelter for—is forced to contribute to the support and maintenance of colleges and universities where rich men's sons only can enter, and from which poor men's sons are debarred; and to the support and maintenance of churches where only the proud and wealthy can worship.

The manufacturer who invests his money in a workshop or factory is obliged to pay taxes on his investment, although his industry gives employment to working people who would else be in idleness. His factory may cower beneath the shadow of the stately cathedral, but taxes are levied on the factory while the cathedral goes untaxed.

It is well enough to have lawyers and doctors and churches; but the people should not be taxed to produce and support them.

STATUTORY RESTRICTION OF CHILD LABOR.

WE invite careful perusal of a communication to be found in another page regarding the restriction of child labor in the Province of Quebec. It is from a gentleman whose large experience in this direction, both in England and in Canada, extending through a score or more of years, entitles his expressions to great consideration. Having been accustomed to operating under the English law, and satisfied that it is about