

In Great Britain while taxes are levied upon lands and buildings, and upon fixtures attached to buildings, such as boilers, engines, shafting, etc., there are no taxes upon personal property, i.e., such property as lace making machinery which is not of necessity attached to the buildings containing it; and it is because of this attempt to thus levy taxes upon such machinery that the society here alluded to was organized. But trade profits arising out of the employment of machinery are liable to income tax which is now sixpence in the pound. All freehold property is liable to "property tax," collected from the occupier, and which is also sixpence in the pound on the gross annual value. All machinery so fixed or built as to be part of the freehold is liable to this tax as part thereof; and further than this there is no Imperial taxation in Great Britain affecting machinery. The occupiers of all freehold or real property are also liable to local taxation; and this is also based on the estimate of its annual value. Anything in the nature of machinery or plant so built or attached as to be part of the realty is included in the estimate; but there is a considerable dispute there now as to what "machinery" is or is not to be so included.

This matter of tax exemptions is creating quite as much interest in this country as in Great Britain, though perhaps not along precisely the same lines. As has frequently been shown in these pages, very widespread dissatisfaction prevails at the system in Canada that shows special favoritism to certain classes of persons and certain kinds of real property, to the prejudice of the whole community except those who are thus favored. Thus, in the city of Toronto, the exempted real estate, chiefly church and college property, is valued at about eighteen million dollars; and in the city of Montreal such exempted property is valued at even a much higher figure. In other words, the burden of taxation is not borne ratably by the whole body of the community. It is argued by some that all church property used for church purposes; all school and college property used to promote and encourage education; all hospital and asylum property, and all public buildings and grounds should be exempt from taxation because of their public or semi-public character. But the answer to this is that in fairness to all land should bear its fair share of the public burden; and this argument goes so far as to demand that the land should be assessed for all the taxation levied for the support of Government; and that no tax should be levied upon any thing but the land. Churches are built for the accommodation of those who own and frequent them; and those who do not own them, and who have no special interest in them should not be taxed for their support. They are a luxury that their owners should pay for. Colleges and college property, in like manner, should pay their just contribution to the public coffer, inasmuch as they are for the exclusive use of the rich, the poor being unable to avail themselves of their advantages. All public buildings should be assessed for taxation. Under the present system of exemption, while such property receives the same benefits as taxed property from the police, fire and water services of the city, it contributes nothing to the support of these services; and as regards some municipal advantages, the contiguity of untaxed public property involves onerous, unjust and unequal taxation upon neighboring property liable to taxation. As to local improvements the non-assessment of any property

involves unjust burdens upon neighboring taxpayers. The exemption from taxation of incomes of clergymen and certain other favored classes is obviously unjust; and the taxation of personal property cannot possibly be ever made to bear *pro rata* upon all the owners of such property, and therefore ought not to be levied.

There is no class of taxpayers upon whom the existing system bears as heavily as it does upon manufacturers. It is true that some towns endeavor to lighten this burden by remitting their municipal taxes upon factories and similar industrial establishments, but this system is also wrong; for it is an attempt to remedy an effect rather than to cure a cause. All that the manufacturer has lies plainly open to the inspection of the tax assessor; and there is no way by which he can avert the inevitable assessment. His money is invested in land, buildings, machinery, etc., and this investment gives employment to many men, the presence and labor of whom adds to the wealth of the State. And while this may be true of some of those who deal in merchandise, it is not true of many other classes who, not being employers of labor, accumulate wealth and invest it in lands, or in stocks and bonds, which the owners conveniently forget to remember when the tax assessor asks for returns. It is evidently unjust that any speculator should be made rich by investing his wealth in real estate, and waiting for the prosperity of the community to enhance its value for him. Such enhancement in value should belong to the community; and the way for the community to obtain that benefit is by exempting all but the land itself from taxation.

#### REVIVAL OF IRISH MANUFACTURING INDUSTRIES.

THE Irish League in the United States call upon all Irishmen throughout the world to join in a boycott of all British made goods; and this is done in the hope that it may in some undescribed manner have some sort of influence upon the British Government in inducing it to accede to the demands of the Irish Leaguers regarding the political condition of Ireland. What effect this call will have upon Irishmen throughout the world remains to be seen; but if hoped for "reforms" in the Government of that Island can only be expected after the vigorous, universal and successful boycott of British manufactures, then that millenium must be postponed indefinitely. The boycott will not work.

What is perhaps a more feasible scheme as a step towards the disenfranchisement of Ireland, is not the boycott suggested by the Irish League in the United States, but that of the Irish Industrial League in Ireland; which is to bring about a revival of those manufacturing industries in Ireland that in past days made her famous and gave her great wealth and prosperity. Some of the largest and most important industrial enterprises in the world are now and for many long years have been in successful operation in Ireland, and without which that unhappy country would be even more wretched than what it now is.

The natural advantages of Ireland are such as to enable her to take front rank with any other country on the globe if these advantages were properly utilized. The soil is good, the