- GRIP



"A HOUSE DIVIDED AGAINST ITSELF."

THE Globe Editor jubilates over the Globe President, apropos of the Mayoralty.

GRIP would like to hear what Canadian Professors of Political Economy have to say to the following platorm :

I. The most direct taxation is the best, because it gives to the real payers of taxes a conscious and direct pecuniary interest in honest and economical government.

2. Mortgages and capital engaged in production or trade should be exempt from taxation: because taxes on such capital tend to drive it away, to put a premium on dishonesty and to discourage industry.

3. Real estate should bear the main burden of taxation: because such taxes can be most easily, cheaply and certainly collected, and because they bear least heavily on the farmer and on the worker.

4. Our present system of levying and collecting state and municipal taxes is extremely bad, and spasmodic and unreflecting tinkering with it is unlikely to result in substantial improvement.

5. No legislature will venture to enact a good system of local taxation until the people, especially the farmers, perceive the correct principles of taxation and see the folly of taxing personal property.

WE regard these paragraphs as five chunks of solid truth. They are the principles advocated by the N.Y. Tax Reform Association, and eighty-one occupants of University Chairs of Political Economy, including representatives of Bowdoin, Brown, Columbia, Harvard, New York, Union and Williams, have subscribed to them. We ought to have an Association in Canada to spread the light on this important subject.

THE CRYING NEED.

F there is one thing more than another that our literature wants just now, it is wise and just critics.—*Canada*.

It strikes GRIP that if there is one thing more than another that our critics want just now, it is literature.

THE SUPERSENSITIVE EYE.

A WELL-TRAINED eye and a critical taste But they sometimes turn into curses, too, As poor M. Quad found out.

M. Quad was a fellow who read the proofs For a printing shop in town, A serious, sober, steady man, As all who knew him will own.

All day he sat with watchful eye As his pen o'er the proof-sheets crawled, And marked each error, however small, While the copy-holder drawled.

In course of time his critical eye So very critical grew, That ne'er a proof-sheet left his desk Until it was perfectly true.

But, tho' he liked this irksome job, It began to wear on his nerves, And his eye was constantly pained by slips That no other eye observes.

If he picked up a book to pass an hour 'Mid fiction's joys and terrors, He forgot the tale in his eager search For typographical errors.

When he walked down street his optic sharp Each bill and sign detected, And if an error it chanced to mark He longed to have it corrected.

He'd go into a stranger's shop With a pained look on his face, To tell him that his window sign Had a letter out of place.

And if the shopman wouldn't goAnd fix it right away,M. Quad would lose his appetiteAnd mope about all day.

He read the papers carefully, Tho' news ne'er met his eyes, He did it as a painful task— A final proof revise.

In short, he grew to be a crank Upon this wretched fad, And in an erring world he lived A life extremely sad.

Like *Hamlet* in his frenzied way, He'd cry, "Oh, wretched spite, That ever I was born to set These endless blunders right !"

At last, that typographic flaws No more his soul should vex, He took to wearing ultra-blue, Dark, double-opaque specs.

A WORK OF SUPEREROGATION.

"Osler is forging ahead."—World December 30th. NOW, why should Osler forge a head It has been clearly shown By what his platform friends have said He's got one of his own.

ONE BETTER.

"OUR new drawing-room suite is antique! Cost an awful lot !"

"Oh, that's nothing much! I heard father and mother talking about the whole furniture of our house being on tick."