

hospitals are full of the wounded. Surely before a proof like this, all opposition to Home Rule will cease, especially as the priest stands ready to supply any deficiency in the laymen by directing them what to do and when and how to do it.

A story comes from Washington that negotiations go on to find out whether a McKinley reciprocity treaty can be formed between the British West Indies and the United States. On the part of the West Indies, the British Government would necessarily be the negotiator. The more treaties of this kind made under the reciprocity article of the tariff Act, the less the share each treaty nation would get of the American trade. Cuba produces about 28 per cent. of the sugar grown on this side of the Atlantic, and will get a large share of this trade.

GOVERNMENT OF CITIES.

About this time of the year, Toronto is accustomed to witness a slight movement which expresses a desire for municipal reform. As a rule, it is a momentary impulse, and when it passes away things go on in their accustomed course. The average citizen will take no share of municipal work upon him, and the result is that the business of the city is abandoned to whoever will take hold of it. With a revenue as large as that of a Province of the first-class, Toronto has a heavy weight of municipal administration for willing shoulders to bear. One great mistake that many of us make is to suppose that all the work of legislation and administration can be done for nothing or next to nothing, the office of Mayor being the only one to which a salary is attached. The average Alderman cannot afford to give his time for nothing, much less can chairmen of committees. If we do not pay them, what wonder if the suspicion should arise that some of them look for indemnification through irregular gains? To what extent the suspicion may be well founded, there are no means of knowing. Not only do these public servants get no remuneration for their labor: they not seldom get unmeasured abuse, which they do not always deserve. This is all wrong. We have no right to expect that the business of a city with a revenue of \$2,000,000 a year should be done for nothing.

Here is the point at which the first step in every real municipal reform must be taken. Let us pay a reasonable sum for the services we require, and when we have put ourselves in the right in this particular we may justly complain if the services are not properly performed. Even when rate-payers take the trouble to complain, it is too often from a merely personal point of view. Plenty of people are anxious to throw their share of municipal burdens upon anybody but themselves, and for this purpose some of them invent plans which smack of their origin and carry their own refutation. The great burden of taxation is borne by real estate, which, in the progress of every American city, has been subject to fluctuations in value. In the

outskirts of Toronto there is said to have been some fall in the price of unimproved land of late. That too much land has been laid out in city lots is true, and the price may have somewhat declined. But the inability to sell is the most prominent factor in the situation. In the outskirts of American cities land is often held in small lots a long time before it gets into the hands of the builder. Meanwhile the interest accrued is running against it, and this and the taxes to a great extent become the measure of its value, the labor bestowed upon it counting for little. In this respect it differs from agricultural land. The assessor values the land at something like the current prices for which it exchanges. Vacant lots produce no revenue directly; indeed the holders look not for direct revenue but for the return of their capital, when a sale is effected, with a margin of profit which stands in lieu of revenue. It is not a valid objection to the assessment of vacant property to say that it produces no revenue. Such an objection raises the question whether town lots which yield no revenue ought to pay taxes. In a thriving city like Toronto, which adds from ten to fifteen thousand souls to its population every year, there is a progressive increase in the value of real estate: prices may stand still or even retrograde at times, but the general course is upward. Unless the area of city lots has been extended beyond reason, the charges for interest and taxes against them will be finally returned when they are covered with buildings; if a want of judgment has led to an extension of the building area beyond any possible demand for actual use, within a time not greater than would be required to bring the charges up to a figure beyond what future occupiers would be willing to pay, the operators must take the consequence of the miscarriage of the venture on which they entered.

If real estate in the city should suffer any considerable decline the expanded basis of taxation would undergo some shrinkage. But if the city continues to increase in population at the rate which has obtained in the last ten years, the depreciation in the outskirts would be only temporary; none need be expected near the centre. It is possible, almost certain, that the assessments for a while must be decreased in distant parts of the city, where there is much unoccupied land. The built-up portions are not likely to undergo much decrease in price, if any, while the city continues to increase in population at the present rate. The improvement in the street-car service, which must take place, will have the effect of bringing the different parts of the city nearer together, in point of time, and property within a reasonable distance of the centre will feel the benefit. If there has been undue expansion in the form of distant lots, the city treasury has felt the benefit; but for a while this source of revenue will be fluctuating, if there be not a curtailment in point of space.

Where a large increase of population has every year to be furnished with houses, it is not surprising that builders have not contented themselves with estimates of requirements that would come nearly

within the range of certainty. There has been overbuilding; but the evil is one capable of correcting itself in a short time. Something like two thousand additional houses are required in the city every year. A few months of comparative cessation from building would go far to restore the equilibrium. But meanwhile unimproved lots, distant from the centre, will have to be accorded some lightening of the burden to which they have been subjected. The question of the relative equality of assessment, in different localities, will arise and will have to be dealt with.

The vices of municipal government lie deeper than most of us see, or if we do see, are willing to admit. The municipal councils are a better reflex of the population they represent than is generally recognized. Many persons are ready to resort to all sorts of shifts to evade the payment of personal taxes—taxes which under the law are due to the municipal treasury, just as much so as any other form of tax. One man resorts to fraudulent devices to prevent money so due going into the treasury; another steals money, in some form, after it gets there: in point of morality there is nothing to choose between them. A French political economist, M. Charles Dunoyer, hit the nail on the head when he said: "We do not like to see that the evil that they [governments] do, has its true causes in the corruption of the public, in the ignorance with which it approves, or the pusillanimity with which it tolerates, when its reason and its conscience condemn. We wish to regard only the government; against the government all our complaints, all our censures are directed; all our projects of reformation are directed against the government; there is no question of improving society, and it is apparently not admitted that any necessity for doing so exists; we are told that we are the victims of an excess of power; we are not told that in reality we are ourselves culpable, though it is a truth which it is essential for us to learn." What is true of government in general is doubly true of municipal government in North America. In Canada and the United States, the control of the Federal Government is the great prize, to secure which the chief attention is given. In the United States this is more the case than in Canada: but we now see through the Baie des Chaleurs investigation what was done in Quebec by local politicians to secure control in the Federal elections last March. The State governments in the Republic, and the Provincial governments in Canada, are the secondary prizes on which public attention is fastened; municipal government, in the cities, is abandoned to whomsoever is disposed to seize it. The average elector, who refuses to do his share towards securing good municipal government, forfeits his right to complain when things go wrong through his neglect of his duties as an inhabitant of the city. Municipal reform, to be real, must begin with the people. So long as a large number of people think only of contriving some means of shifting the burden of their taxes to some shoulders not their own, there will be no hope of real municipal reform. The honorable exceptions which undoubtedly exist are too