

tions, and if they were not defended by the political influence of a powerful sect exemptions would before this have been abolished. One thing is certain, a municipal government has no right to tax any property but that to which it renders service, and the tax ought to be as far as possible in proportion to the service rendered. It has no right to anything which is beyond its jurisdiction and which receives from it no benefit. From the national government all property, whether real or personal, and wherever invested, receives benefit, inasmuch as the laws protect it. Even money invested in a foreign country is to a certain extent protected by the diplomatic action of the national government and by its co-operation with other national governments in the maintenance of international law. But property held or money invested outside a municipality receives from the municipal government no benefit whatever. The income tax with which Ontario is specially cursed is even as a national tax at once the most odious and the least productive; and the Americans after trial have rejected it on that account; but as a municipal tax it is flagrantly unjust.

—The University fire by clearing the ground gave an opportunity of putting the finishing stroke to confederation of which we wish the Government had availed itself. The best course, we venture to submit, would have been to abolish University College, to turn the staff definitively into the staff of the University, and reconstruct the buildings as a set of University lecture rooms and offices, leaving the students to board in the Confederated Colleges or in private houses. A student's residence in College is a questionable institution except under such control and influence as a religious College is supposed to afford. In the English Colleges which were taken as the model, the Fellows live, or till the recent relaxation of the rule of celibacy did live, within the College, so that the juniors were always under the eye of the seniors. The presence within the building of a single officer has not the same effect.