

making several points. It was probably to puzzle Mr. Blain, who is president of a bank as well as of a loan company, that the alleged exemption of bank stock and mortgages was introduced. The reply is that the constitutional right of the Local Legislature to tax bank stocks, or to authorize the municipalities to tax it, is not beyond dispute, the question being still before the Courts in another Province; and that, as a tax on mortgages would fall on the mortgagor, it belongs to the category of indirect taxes which the Local Legislatures are not empowered to impose. In the meantime, the attack had better be confined to a few cases over which the defence cannot sustain a long siege. The exemption of church property, by occasioning an increase in the taxes on the property assessed, has the effect of a multiform church rate. No one who repudiates the principle of a State Church, and the Legislature of Canada has explicitly done so in the name of the whole people, can uphold exemptions which compel every ratepayer to contribute to the support of opposing creeds in the whole of which he cannot possibly believe.

THAT the Canadian Pacific Railway Company is in want of money there is no reason to doubt. The sale of the lands which formed part of the subsidy has not kept pace with the progressive expenditure of the road; and it is necessary to find some means of realizing upon this now dormant resource. The Company, as we learn, offers to sell to the Government at a moderate price a considerable portion of the lands remaining unsold as the only means at present open of realizing upon the land subsidy. The inability to sell the balance of the stock makes it necessary to do something at once to utilize the land subsidy. There are people who, like "Bystander," have persistently opposed on commercial grounds the treaty with British Columbia and the obligations which it entailed, and of which we have not yet seen the end, and they still continue to find additional reasons for that opposition. But both political parties in Parliament and the great majority of the electorate decided that, on political grounds, the road must be built. And both parties, at different times, showed their preference for construction by a company; both agreed that the subsidy to be given should consist in part of land to which the road would sooner or later give a saleable value. But experience has proved that the land cannot be sold as fast as the payments for construction have to be made. The chance of the land sales holding the same proportionate rate as the progress of the work was greatly diminished when Parliament, again for political reasons, insisted that the road should be finished several years before the expiration of the time allowed in the contract. The results of that step have now to be met. In the opinion of such writers as "Bystander" the political motives which presided at the admission of British Columbia, and which have dominated the construction of the railway from first to last, should have been subordinate to commercial considerations; but everyone is now convinced that the policy of Parliament must be carried to its legitimate end; that the road must be completed, and for that purpose the money must be found, whether the land-subsidy be utilized or not. The alternative would be for the Government to take stock. Against its doing so is the strong objection to the introduction of the political element into the management of the Company. Experience has taught us to avoid a cause of trouble which, in the case of another railway company, it was necessary, after much mischief had been done, deliberately to renounce. Lands are of more value to the Government, which can wait, than to a company which must realize on the inactive remnant of the land-grant. Of the two alternatives, the purchase of the Company's lands by the Government, at a moderate price, is beyond all doubt the less objectionable.

THERE are people who feel very confident that British Democracy will be Imperialist. They are right in thinking that democracies have their share of pride and passion, and are not swayed merely by their commercial interest; though we are rather apt to be misled by conceptions derived from the history of the ancient republics, which, democracies only in name, were in fact military communities leaving industry for the most part to their slaves. But if they think that an industrial democracy is likely to be regardless of its commercial interests, they never were more mistaken in their lives. Mr. Forster conjures a congress of working-men to give their minds to Imperial Federation as a question specially affecting their class. The working-men answer that he is right, that it is absolutely necessary to them to have plenty of markets for the produce of their industry, and that accordingly they propose union, fiscal and political, with an abolition throughout the Empire of all tariffs which interfere with freedom of trade. Such of our contemporaries as are at once Imperialist and Protectionist applaud, as in duty bound, the lofty spirit of these artisans, and the grandeur of their conception, but hint to them that instead of abolishing the protective tariffs, they had better come over here and enjoy the bless-

ings of Protection. This conception, if equal in grandeur to that of Manchester and Bradford, is not the same. It may be taken as certain that democracy, if it comes into power in England, will decline to maintain armaments for the protection of anybody who will not give free admission to its goods.

FROM the opponents of University Confederation in Queen's itself no word of religious intolerance or alarm has been heard. Their objections have been academical or local. But Dr. John Stewart, a patriarch of the foundation, and we doubt not a very worthy man, has been thrown into an agony of panic and indignation at the thought of turning the sanctuary of Presbyterian Education "into an appendix (appendage?) to the godless University of Toronto." The University of Toronto is godless just as the Toronto School of Medicine, the Toronto Law Association, and Toronto Board of Trade are godless; its business is not the teaching of religion. Nor is it possible that in these days and amidst our diversities of opinion religious teaching should be the business of any great university. That any attempt has been made by the professors at Toronto to propagate atheism or undermine the faith of students has never been seriously alleged. Is the exclusive pursuit of secular knowledge injurious to the religious character of a young man? If it is, plant the religious College in the secular University and place the antidote beside the bane. The system of seclusion which Dr. Stewart seems to have at heart is, as has been already said, impracticable in the case of Protestants. Maynooth can hermetically seal up the student's mind for seven years; he reads no book or newspaper without permission; nor is he permitted any intercourse with a heretical world. But a young Presbyterian at Kingston finds Hume, Gibbon, and probably Darwin in the College Library, nor is there anything to prevent him from procuring at the godless bookstores of the city any literature for which he has a fancy. Besides, godless or not, the great universities will draw; they will draw all students who want a first-rate education, leaving to the petty universities those who want a cheap degree. In the end it will be a choice between Confederation and Cornell.

WE should fail in duty to the infant art of Canada if we withheld our tribute of applause from the efforts made by the *Montreal Star* and *Witness* to give it gala representation at the Carnival. They have far transcended all that the Dominion had done before in the way of newspaper illustration; and though the highest success in newspaper illustration is but a short step on the road to the Sistine Chapel, everything is possible to those who have once shown power of drawing and conception. That praise, if partiality does not mislead us, may be awarded eminently to the frontispiece of the *Star*, and may be extended to the "Skating Carnival" and "Tobogganing" in the same journal, and to "Rural Bliss" in the *Witness*. Ice castles and condoras afford opportunities rather for accurate delineation than for art. The best idea of an ice castle is perhaps that given by the *Witness* in its drawing of the old castle of 1883; the *Star's* ice castle is preternaturally green. With many the caricature will be highly popular; for our own part we could have wished it replaced by some good winter views of Montreal and its neighbourhood, which would have been particularly welcome in England. In truth we are beginning to be rather sick of the everlasting reproduction of the features, mechanically exaggerated, of Sir John Macdonald and a few other politicians. The chief cause of this monotony, and of inability to treat social and general subjects, is want of mastery of the pencil. To sing comic songs, a man must have learned singing; to draw caricatures he must have learned drawing. Canada is as far from having produced her Tenniel as she is from having produced her Raphael. The illustrations give a better idea than has ever been given before of Canadian sports and costumes. They will make our friends in England think that the pleasures of Canada are winter pleasures; so say the critics, and they say truly. But what help, if such is the fact? Suppose we get some distinguished Britisher to Ottawa in August and give him a sunstroke. He will then be able to certify that Canada has a summer.

A PROTEST in the interest of morality such as the American Senate has made was unhappily more than needful. Sympathy with the Dynamitards is avowed by the Irish Nationalist leaders and their organs with hardly an affectation of disguise. Mr. Collins, of Boston, whose name has always been put forward by English apologists for the Irish Revolution as lending respectability to the movement, speaks in the same tone as the rest. Mr. Parnell preserves a silence on which only one construction can be put. Let the world judge whether these are the men on whose representations of the character and conduct of the British people much reliance can be placed. The editor of the principal Irish journal in Toronto is not sup-