

**Taxing Mortgages.** Much interest has been manifested in the proposed taxation of mortgages. This method of obtaining additional revenue was very generally condemned, and, in a former issue of THE CHRONICLE, we expressed the opinions of financiers and leading citizens as being strongly opposed to such a senseless interference with the investment of money. To levy a tax upon mortgages would certainly cause investors to look elsewhere for a market for their money, and it is pleasing to note that our legislators declined to lay this burden upon capital seeking investment in the province of Quebec.

**In New York.** Indignant Americans continue to vociferously scold and berate their Government for the custom-house regulations of the port of New York, and some of the many letters of complaint published in the papers must be far from pleasant reading for believers in the freedom and good Government of the United States. One sufferer refers to the present system of baggage examination as "a fitting climax to a series of abuses and iniquities," and asserts that the American tariff is levied as "a revenue less for the Government than for individuals." Another complainant says:—

"If such abuses are a necessary incident of our tariff, if it must be administered by the aid of black-mailing inspectors, fee-taking examiners, perjured witnesses, star-chamber trials, public officials under private retainers, better no tariff at all.

"The system must be reformed or abolished before other countries retaliate by compelling our exporters to run from consul to consul, spending their time in swearing to every one of their export invoices, by penalizing or confiscating our exports if the prices vary, and by treating our exporters in every respect as we foolishly treat theirs.

"If other countries were to make importations from us as difficult and so risky as we make importations, or travelling so burdensome, it is not difficult to realize the decrease in our exports."

Meanwhile, the cruel United States Customs officials continue to worry travellers arriving at the port of New York; and, by another obnoxious regulation, are empowered to and do confiscate the sealskin jackets of fair Canadians when en route for Boston or New York by train. We sometimes have to murmur with discontent when any Departmental orders have proved too burdensome. But while a remonstrance lodged with any Government in the Dominion receives courteous attention, it appears that our neighbours are cruelly compelled to endure "a series of abuses and iniquities." Let us selfishly rejoice at the absence of anything in Canadian custom-house regulations calculated to bring discredit on the port of Montreal. Can it be that we are living in the real

*"Land of the free and home of the brave."*

**British Doctors on Re-Vaccination.**

Threatened as we have been of late with another serious outbreak of small-pox, we cannot help being greatly interested in the views of the British Medical Association on the subject of re-vaccination. At a meeting of the council of the B. M. A. last month, the opinions of the eminent doctors forming the council of the illustrious Association, whose members met in Montreal, under the presidency of Dr. Roddick, in 1897, were embodied in the following strong and earnest resolutions:

"That the council was greatly gratified by the statement regarding the introduction of a Re-vaccination Bill in the Session of 1899, made during the debate in the House of Lords, on August 4th, by Lord Lister, and confirmed on behalf of the Government by Lord Harris. That the need for a Re-vaccination Act has been distinctly increased by the proceedings which have already taken place under Section 2 of the Vaccination Act, 1898. That the manner in which Section 2 of the Vaccination Act, 1898, has been administered by various benches of magistrates proves that the Section does not necessarily provide any test whatever of the reality or strength of objection to vaccination. That the Section having been passed by Parliament with the specific purpose of yielding such a test in accordance with the recommendation of the Royal Commission, and having been drafted in so unsatisfactory a manner as to fail to provide the required test, while it has at the same time been so used as to promote the wholesale evasion of vaccination, it is in the opinion of the council essential that, if Parliament still desires to relieve strenuous and persistent opponents of vaccination from the duty of using the only known means of protecting their children against small-pox, it should devise a procedure calculated to effect this purpose without at the same time relieving persons who cannot truthfully be so described, and should embody such procedure in an amending Act in a manner so definite and detailed as to make perfectly clear and uniform the steps required to obtain such relief. That the council is of opinion that any concession made to strenuous and persistent objectors to the vaccination of their infant children should, in the first place, take the form only of a suspension of the requirement of the law until the school age, when it should become the duty of any parent still strenuously opposed to vaccination to take steps laid down by the law to obtain further relief. That the council, therefore, with the utmost earnestness urges the Government and Parliament to pass an Act during the ensuing Session to promote the re-vaccination of children on reaching the age of about twelve years, and the primary vaccination of unvaccinated children on reaching the school age, and to amend Section 2 of the Vaccination Act, 1898."

**Protest against Tax Law.**—St. Louis is protesting against the passage of the discriminating tax bill in the State Legislature. A remonstrance is being signed by the city's leading merchants and manufacturers, and by representatives of insurance companies, both American and foreign.