



NOT PARALYZED.

BROWN JONES (*chaperoning his friend at Niagara Falls*)—"There, that's the world-famed cataract. Isn't that wonderful?"

O'GRADY—"Er—well—it would be more so if the water was going the other way."

A.—"Yes, several."

MR. O.—"Please mention what they are so that I may steer clear of them."

A.—"I don't recollect just now what they are."

MR. O.—"What you wish this committee to understand on your oath is, that so far as you are aware all these charges brought by Mr. Tarte are utterly and absolutely without foundation in truth? Is that the case?"

A.—"What I wish the Committee to understand is—but of course the things the Committee will understand are only those things which will come within the understanding of the Committee, and that will all depend upon whether they are understood according to the understanding of them."

Mr. McGreevey was then allowed to stand down.

A PACIFIC POINTER.

THIS isn't a funny article but it is full of wit, using that word in its old-fashioned meaning. The readers of GRIP, who like food for thought as well as for laughter, will, we are sure, excuse its appearance in these columns, usually devoted to something lighter. It is from the Port Arthur *Herald*, and in our opinion sheds a whole sunburst of glory on the head of its writer:

The business men of Port Arthur should take a hint from the action of the British Columbia Legislature at their last session. This is what that Legislature has done:

It has exempted improvements on homesteads from provincial taxation to the extent of \$500 and under.

It has changed the tax on wild land from 7½ cents specific to 2 per cent. on the value.

It has given municipalities power to exempt improvements on real estate partly or wholly from taxation, and to raise their entire revenue from land values, to the extent of not more than 25 mills on the dollar.

This legislation was brought on by the fact that land speculation was rampant in the Province, and was placing heavy burdens on industry and commerce. Take, for instance, a piece of land that becomes the site of a town. Wealth is to be created there, and that wealth is created by the labor and capital of the inhabitants being exerted on the land. Yet our stupid land system allowed a set of men to go in advance, get hold of the land upon which alone labor and capital can exert themselves, and then say to labor and capital: "You shall not produce wealth without paying us for it. We do not propose to help you; we shall simply levy as much toll on you as we can get out of you, in the shape of land rent and purchase money."

We did not make the land; it would have been there if we had not got it; but now we have got it we can compel you to go on working and raising the value of our lots by the improvements you put on yours.

And that state of things gets worse and worse the bigger the town grows. Men expend muscle and brain in improving the town. The more they improve the more they are taxed, while the holders of the vacant land sit by and do nothing, and chuckle as they think of the golden harvest they will reap when the fools who sweat in store and workshop have sufficiently raised the value of their land for them.

The people of British Columbia have got tired of this performance, and are to be congratulated on having seen the right remedy. The remedy is to put no taxation on houses, buildings or improvements of any sort, but to tax merely the land on which they stand, according to its value, and to tax all land according to its value, whether vacant or occupied. Thus a man would be taxed as much for holding land idle as for putting it to the fullest use.

Tax commodities—you make them dearer. Tax land—you make it cheaper.

Port Arthur wants men and money to engage in productive industry. She wants labor and capital.

The way to attract them is to say, "Here is land to be had cheaply; go on and improve it all you can; we shall tax you not a cent more for doing so. This is one of those common-sense towns where we do not fine men for making improvements."

It will pay the business men of Port Arthur to study up this question.

IT CAN'T BE DONE.

DOWN South it is a common practice to work land on shares, the owner of the land receiving half the crop in place of rent. An old darkey was once asked whether he preferred to work on shares or for wages. After much cogitation and wool-scratching he replied: "Well, I dunno, boss—dey's bofe good, but I'll like to see dem brung togedder somehow."

The attempt to galvanize into a show of life the moribund Imperial Federation movement by the missionary efforts of Col. Howard Vincent, makes it evident that its Canadian promoters entertain very similar notions of political economy to those of the old colored person. The Canadian Imp. Feds. are all N.P. men, thorough believers in the desirability of protecting home manufactures by imposing heavy duties on English and other foreign products. But they also think it would be an excellent scheme if the British people could be induced to tax themselves in order to give Canadian wheat and cattle an advantage in their markets. In other words they want the liberty to tax English goods which exists under commercial independence, combined with the privileges of protected market in England. These two seemingly incongruous and contradicting proposals have to be "brung togedder somehow," and to do this is the object of Imp. Fed.

But, so far, no programme seems to have been devised that exactly fills the bill.

SHARP.

"MORE legislative roguery I see," said Snoozer, running his eye over the *Empire*. "It's a terrible state of things isn't it?"

"What new roguery have them fellows been up to?" enquired Flummerfelt.

"What roguery? Why proroguary." And with a wild snort of triumph he hied him in pursuit of other victims.

THE papers tell of an Alabama girl who laughed herself out of the common, though the young lady in question probably belonged to that large class of her sex who have frequently laughed until they "thought they'd ha' died!" This time she actually did it.