

spring. What shall, or can be said in defense of the Road Committee, which sat with their hands before them, and refused to cleanse our thoroughfares of the filth and cesspools which would have disgusted barbarians of the middle ages? The excuse that there was no money, is no excuse at all, for it was the bounden duty, and quite within the scope of their powers, to find the money; and if the taxes were insufficient, then as conscientious men, the taxes should be raised rather than allow Montreal to sink to a depth of municipal depravity and incompetence, such as has lately been witnessed.

Here, however, we must pause and apologize for using a word which, municipally speaking, has no meaning at the City Hall, for conscience is a term entirely foreign to those precincts. We do not wonder that so few prominent citizens aspire to the aldermanic chair. The Augean stables are reeking with incompetence and require a Hercules to sweep them out.

Again look at our police force and regulations and appointments.

When the chairman of the Fire Committee and others talk about the "combine" of the Insurance Companies, they should remember that those who live in glass houses should not throw stones, and first turn their attention to the foulest and worst "combine" of all within their own doors.

#### TAXATION.

To give a thorough digest of the history and principles of Taxation would occupy more space than THE CHRONICLE could allow; but we will touch upon one or two of the salient points, so as to lay before our readers a few of the popular errors in connection with the subject which still find credence in the public mind. The *Toronto Mail*, whose independence and freedom from party thralldom we once before took occasion to admire, had in its issue of April 11th an article headed "Reduce the Taxes," which we reprint elsewhere, remarking that the lengthy quotation respecting "a surplus," so thoroughly endorsed by the article in question, is taken word for word from the article "What to do with the surplus," published in the September ulto. number of this journal (page 383), and we presume it was an unintentional oversight on the *Mail's* part in omitting to give credit to THE CHRONICLE.

In ancient days when the light of civilization broke through the clouds of barbarism, there was still left a relic of the latter, not yet fairly dispelled, namely, that an overflowing treasury necessarily signified national prosperity, and we have those even now who become jubilant over a large surplus having been collected, contending that it is an evidence of wealth; whereas we agree with the *Mail*, that such surplus has been removed from the trade of the country, leaving the latter that much poorer! It seems difficult of comprehension how the public cannot perceive that a large surplus is, equally with a large deficit, a miscalculation which deserves condemnation instead of approbation; for until this surplus is returned in some shape or other, the people have actually been overcharged to that extent, which is so thoroughly understood by financiers like Gladstone and Goschen, that no sooner is a material surplus assured than preparations are made in the forthcoming budget for a proportionate reduction of taxation; the lighter the burdens of the people in that shape meaning simply that the more there will be left to

spend on articles of produce or consumption, and a consequent increase in trade the result, in support of which we may instance the relative consumption of tea and sugar in Great Britain. In the year 1840, when taxation on those articles was high, the consumption per head of population being  $1\frac{1}{2}$  and  $15\frac{1}{2}$  lbs. respectively; while in 1883, when the taxes were nearly if not entirely removed, the figures were  $4\frac{1}{2}$  and  $71\frac{1}{2}$  lbs., the population in the same period having nearly doubled.

We are aware we shall be told that our arguments may hold good as regards an old country, but that in a young country taxes must be levied (beyond the purposes of revenue): (1st) for the erection of public works, and (2nd) to encourage and build up industries. In reply we would recall to our readers the words of a far greater authority than ourselves—the late Lord Macaulay—who, in his scathing exposure of Southey's plea for patriarchal government, thus disposes of the above two questions: "Buildings for State purposes the State must erect. And here we think in general the State ought to stop. We firmly believe that five hundred thousand pounds subscribed by individuals for railroads or canals would produce more advantage to the public than five millions voted by Parliament for the same purpose," giving as his reason that the motive in the first instance will be the yielding of a profit, otherwise the fact of the government's undertaking the project should it not pay will not make it beneficial to the community. Again, on the second point, it would be well if some of our numerous governments were to bear in mind the following words of the same author: "Our rulers will best promote the improvements of the nation by strictly confining themselves to their own legitimate duties, by leaving capital to find its most lucrative course, commodities their fair price, industry and intelligence their natural reward, idleness and folly their natural punishment, by maintaining peace, by defending property, by diminishing the price of law, and by observing strict economy in every department of the State. Let the government do this; the people will assuredly do the rest."

The less the commerce of a country is interfered with by government, and the fewer the taxes upon industries, the more prosperous will be the trade of a country. Taxation of a nation should resemble the burden on a horse or camel, and be so adjusted as to be borne most easily without straining the bearer unevenly; or in other words making certain classes carry more than their share so as to benefit or relieve some other class. There is, as far as we can see, a vast amount of mistaken patriotism among us, which leads us to forget in our desire to place "Canada first," as the cry is, that after all we are only a portion of the trading community of the world, in whose markets it is necessary for us to compete if we would participate in their wealth; and it is a short-sighted, erroneous policy to endeavor to form exclusive markets for ourselves—the theory of a Chinese wall has been exploded long since. In this competition, taxation has much to do, inasmuch that if heavy it simply enhances the cost of living, and we should find ourselves entering the race overweighted. High wages, as we have before endeavored to show, do not necessarily indicate prosperity, but the purchasing power of those wages; for if