

Of course this was done for speculative purposes, for it could not be shown that the additions were at all necessary. Many of the streets in these additions have been equipped with gas and water mains and are paved, and all of them are lighted, and receive fire and police protection. Those who engineered the schemes by which the limits of the city were thus extended probably realized large returns for their shrewdness, and those who thought themselves also very shrewd, but were not in becoming purchasers of these outlying lots, are now whining because the city demands some returns for the immense outlays made for improvements. If the owners of these outlying fields had not forced their annexation to the city, they would now be only paying taxes on acres of land valued for farming purposes, instead of upon building lots within the city limits; and they have none but themselves to reproach for the predicament they find themselves in.

We quite agree with Mr. Prittie that our system of taxation is radically wrong; but we cannot agree with him in his ideas of correcting it. We do not think that the buildings erected on land should be taxed at all, but that the land itself should be always taxed, whether it is occupied or not. Why, pray, should a man be punished by the imposition of heavy taxes when he places his capital in fine buildings? What, pray, makes the land valuable upon which buildings may or may not be? Pass along any of the best business streets of Toronto, King street, or Yonge street for instance, and observe elegant structures in close proximity to dilapidated hovels. As regards the location, municipal advantages are as favorable to one as

to the other—no more, no less. Why tax the enterprising man for erecting a fine building which is an ornament to the city, and not tax the owner of the hovel which is an eyesore and a disgrace? The enterprising man pays a large price for the land he occupies, and the miser and fossil understands that his land is greatly appreciated in value because of the neighboring fine building. What does he do to increase the value of his own land? Absolutely nothing. Years ago he may have bought it for a song, or perhaps he may have inherited it, but he does nothing to increase its value. He waits until the enterprise of others makes it valuable, and when his judgment tells him it is time to sell, he sells it and becomes a money lender. That sort of thing won't do.

But that sort of thing is one of the things that retards the prosperity of the city, and that prevents it becoming a great manufacturing centre as it ought to be.

A VALUABLE PUBLIC DOCUMENT.

Mr. W. G. Parmelee, Deputy Minister of Trade and Commerce, has compiled a valuable public document which has recently been issued by his Department. It is a departmental report for the three months ended 30th September, 1894. Regarding it Mr. Parmelee says:

"In order to place before those interested in the trade of the country statement of the values of imports and exports, revenues and expenditures, as compared with figures showing those for the corresponding month and months in the previous year, and such other general information, in-

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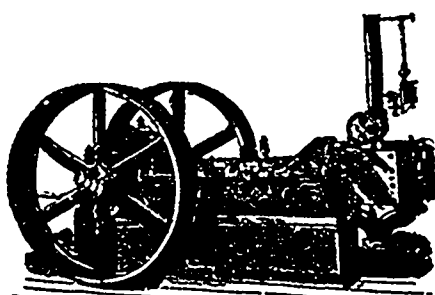
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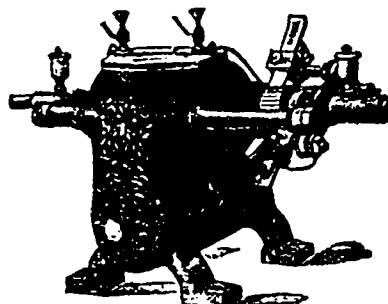
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