PERSONAL PROPERTY TAX.

Again the question of the personalty tax has been before the Toronto Board of Trade. A resolution was carried declaring it "advisable that unjust taxation of capital, on manufactures and business," in the city, should be abrogated; but no substitute was proposed. There is not the slightest chance of removing these taxes unless it can be shown how an equivalent amount can be raised in some other form. The resolution fails to point out where the injustice lies, and a mere assertion to this effect, by interested persons, as Mr. Jaffray and Mr. George A. Cox pointed out, is not likely to be taken for granted by the public. The preamble declares the personal tax to be "unequal and unjust;" it is certainly much lighter than the great bulk of the taxes raised in the city. Unequal it is, no doubt; but would a business tax be less so? It is certainly not unjust in the sense of being excessive in amount. But it is an objectionable form of tax, because it is necessarily inquisitorial; it is unequal, as among traders who buy for cash and others who buy on credit. These are the real objections to it, and it is not only useless but a mistake to oppose it on other grounds which are manifestly invalid. That it is unjust in principle cannot be maintained; whatever its defects, it is a rough attempt to adjust the burthen to the ability to pay. The Board of Trade has of course not persuaded itself that these taxes will be abolished, and that manufactures and business will be added to the list of exemptions. This is not the intention; it was assumed that a business tax should take the place of the personal tax; the City Council has authority to make the substitution, and as the Board apparently wanted this, it should have said so.

Against the change there is a strong interest outside the Board, which extends to nearly the whole retail trade. Here numbers are likely to be given perhaps even undue weight, when the question comes up for decision. It ought to be possible to make the change, though it is by no means certain that the City Council, with which the decision rests, will agree to make it; the probability is perhaps the other way.

What is asked by the wholesale trade is special relief in its own case. But there are people, as Mr. Cox pointed out, who object that other inequalities would remain, and contend that all readjustments of municipal burthens should be made on general principles, and in the interest of the public, not of a section.

FRENCH CANADIANS IN THE STATES.

The *New-York-Canada*, a French paper published in the commercial capital of the United States, is anxious to stem the tide of emigration of the race it represents. The picture which it draws of the fate that awaits French Canadian emigrants, when they reach the Republic, is not inviting. "The greater part of our compatriots," it says, "find their way into the great American factories. There their health is undermined, their gainings are small, and their morals are endangered." Artisans, it is admitted, generally receive satisfactory wages, but owing to want of steady work, they are no better off at the end of ten years than they were when they left Canada. Ecclesiastical authority loses its hold over them; they first part with their religious convictions and then drop their native language; the various signs of the national physiognomy are lost in the gulf of Americanism. The emigrants become victims to their surroundings.

The *New-York-Canada* is of course an exotic, and its mission seems to include an attempt to stem the tide of emigration of French Canadians. The reasons it gives for desiring that this should take place are that Canada has plenty of resources for her children, including abundance of rich soil; that it is the proper sphere for the preservation of their race, which in the States becomes incorporated and assimilated in the American mass. At the same time, this organ of the French Canadians seems to doubt the possibility of putting an end to this emigration.

It cannot be denied that the French Canadians are well adapted for the sort of labor which they get in New England, and that it has attractions for them greater than are to be found on the small farms of their native land on which most of them were born. Whether the change is good for them economically or otherwise, they must themselves be the judge, so long as they are free to emigrate. The *New-York-Canada* thinks the Government should make every effort to prevent them leaving their native country; but what can it do? The local government offers free grants of land; it cannot forbid expatriation. And the time has not come, though it may in the future, when they are no more welcome in the Republic than Chinese; already the same objection is made to them that is made to Italian and Hungarian emigrants. This emigration proceeds not only without ecclesiastical sanction, but in spite of ecclesiastical advice to stay at home. Recognizing their powerlessness in this respect, the French clergy are almost inclined to give up the attempt to stop the torrent.

This movement of population is in some respects a natural one. The Americans of the Eastern States have ceased to be prolific; and to keep up the numbers and to do the work, new hands must be drawn from somewhere else. In French Canada, fecundity is great, and mortality, though also great, does not prevent a considerable increase of population, which becomes available to fill vacancies made by sterility and internal movement of population in the Eastern States. There are no signs that this emigration is soon to cease; it has its advantages as well as its evils; and it seems bootless to regret what cannot be prevented.

Mr. Arthur Bues, in a report of colonization, states on the authority of a competent judge who last year visited the French Canadian centres of Massachusetts and New Hampshire, that there is no desire among the emigrants for repatriation, and that the priests among them are anxious to see their numbers and influence increase. It is the dream and hope of some to make enough money to enable them to return and purchase a farm in Canada, though the chances of being able to accomplish this are small. A blending of French Canadians with other races is likely to take place much sooner in the United States than in Canada.

THE A. O. UNITED WORKMEN.

This is now the largest fraternal insurance order in existence. It has a total of upwards of 250,000 members, of whom no fewer than 22,337 are to be found in the Ontario grand lodge. There are twenty-one grand lodges in the States. The grand lodge of this province has 350 subordinate lodges, and there are about a dozen other lodges scattered through Manitoba, Quebec, New Brunswick, and Nova Scotia, but all belong to Ontario for assessment purposes. The increase of membership in Ontario during the past year was 3,135, but other jurisdictions have not prospered so well. Quite a number of them—nearly one half—instead of gaining in membership, are on the decline, owing to the heavy assessments resulting from old age. In Ontario the Order is yet young, having been introduced here only eleven years ago. In Pennsylvania, it is twenty-three years since Father Upchurch, as he was called, started the idea, but the sum of $2,000 at a death was not paid in full until 1873, eighteen years ago. Since that time the Order has spread rapidly, and now numbers a quarter of a million persons, nearly every one of whom were led, in the early days of its career, to believe in the delusion that life insurance of a permanent character could be furnished on the assessment plan at a net cost of $6 to $7 per $1,000, irrespective of age. Also that new members would come in fast enough to prevent the average age from increasing, and to keep the lodges always full, or nearly so, and the "last man" from ever being reached. In Ontario there are thousands who yet entertain these absurd notions, but in the older grand lodges the members are fast learning better, very much to their sorrow and cost. And every Ontario member is just now getting a practical object lesson as to the way the assessments must creep up upon them as they grow older, and new material of the right sort becomes scarce.

Some ten years ago the Supreme Lodge of the order established a relief call arrangement. When any state or province should incur losses above, say $10 per $1,000, it could have the excess levied, through the Supreme Lodge, upon the entire membership of all the States and Provinces. Up to about $10 they had to pay their own death calls. The first relief calls were very light, because so many of the members were young men, and fresh from the hands of the medical officers. But very soon it was discovered that the older grand lodges, and especially the Southern ones, were going to be constant claimants upon the newer ones. Therefore the Supreme Lodge adopted a sliding scale, by which the older and sickly and Southern grand lodges should bear a much heavier burden before being entitled to call for help on their more careful neighbors. Later on, in 1889, the scale