

sources had not been assessed seems to me quite an irrelevant consideration.

Municipal institutions such as those conceived of could only be carried on by some taxing power being confided to the municipal authorities by the legislature creating them and, when such comprehensive language was used as I have referred to it seems to me that it must have been intended that such subjects of taxation and modes of levying such necessary taxes thereon as the legislature saw fit to empower was the only limit thereto save that reserved in the veto power given the Dominion Government.

It is said, however, that the power of taxation does not rest upon that which might, I submit, be very reasonably assumed as the basis upon which to have rested it, but upon the power of direct taxation given the provinces.

Let us, if need be, assume that to be so; then, if it has been delegated to the municipality created by such legislature, what difference can it make in the disposition of this question? No one questions the right of taxation in either municipal or school corporations, however it be derived.

Then why, if incomes be taxable, should not the salary of the civil servant be so also? If we assume the salary is given for a civil servant to live upon, then must we not suppose he has been given it to help to bear the burthen of the daily necessary expenses of living; such as educating his children; as clearing and making a road to his dwelling; as lighting, watering, or cleaning and keeping in order such road when so made; as

trunk sewers for the common benefit; as the maintenance of the poor and the sick; and as the payments of what the Dominion has imposed, by virtue of its powers held to exist, in the imposition, through these very municipal organizations, of a tax directed by the Dominion to meet the demands of railways for providing and guarding street crossings; and, in short, the entire expense of municipal government. That expense flowing from the Dominion impositions I refer to is as yet trifling but it may grow and it illustrates in principle better than the others how little there is in the reasoning from incompatibility relied upon in the Leprohon Case.

Surely, at least in the absence of express declaration of the Dominion to the contrary, it must be assumed that, at all events in those cases where the civil servant is prohibited from earning by other means of livelihood than his salary, the Dominion has given or intended to give a sufficient salary to meet the ordinary expenses of living, and that not to the extent of a single cent is the Dominion servant to live upon the products of the labours or incomes of other fellow townsmen.

He is entitled to live upon and be supported by the labour or at the expense of all those he serves, that is, of the inhabitants of the entire Dominion, not at the expense of the other persons in some particular places therein. It does not, I imagine, comport with the dignity of the Crown or the proper observation of justice on the part of the Dominion Parliament that any other rule should obtain.

I will not impute to the framers of the British North America Act the

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