

IRISH TAXATION.

The Views of an Irish Nationalist on the Subject.

Some Serious Losses Which the System Has Caused in Ireland.

"An Irish Nationalist," writing in the Pall Mall Gazette, says: Whatever may be the decision to which Parliament may come with regard to the matter of Irish taxation, no good purpose can be served by ignoring the case on either side. Especially are we bound to look with care into every easy formula which seems alluringly simple. Taxation is a complex matter, depending on time, place, circumstance, and occasion; and in no way can it be looked upon as a matter of mere quantitative science. Granting the "economic man" (that unthinkable monster), granting the absence of all local, tribal, and national feeling, full "fluidity of labour" and complete isolation of every individual human being, then, indeed, Mr. Courtney's treatment of the problem leaves nothing to be desired. He thinks, as Adam Smith did, that the colonies—or rather, I should, perhaps, say the colonies—would have no reason to complain if they were taxed in the same way as their fellow subjects at home: care being taken to see that any natural difference (Smith instances short-lived colonial beer) should be taken into account. Paying tax on tea in Boston, and paying equal tax on tea in London, seemed to Smith self-evident justice. One thing comes into one's mind at once when such a statement is made—Why submit a budget to the House of Commons at all if fiscal uniformity is of itself enough? One can understand submitting accounts and appropriations to the House to ensure honest dealing with the public funds, but in the putting on or taking off of taxes what does it matter how that is done? It will at once occur to the mind

THAT FISCAL PROPOSALS ARE MADE in order that the representatives of the people may see that the taxes are imposed in the manner most convenient and least irritating for the taxpayers. Now, as long as there are no marked geographical differences this plan is admirable. But when there is any great diversity in fiscal matters, as in all other matters of government, the representative system is certain to operate unfairly. It is not by accident that the beer duties have hitherto remained so light, while the whiskey duties have grown heavier and heavier.

The fact that English members are 465, while Irish, Scotch and Welsh members are only 205, may help to the understanding of the difference. It may be said that if the evil is inherent in the representative system, and if the majority must determine what the uniform tax is to be, there is no good calling out against it. Supposing so, it is still clear that considerations of convenience do come in to determine the imposition of a tax, and that the majority have the power to enforce the method best adapted to their own wants and means; and, therefore, Mr. Courtney's argument is only part of the general principle that no general law can press unfairly upon a minority since all alike are subject to it. Indeed, this was Mr. Percival's argument on the penal laws. "What have you to complain of?" he asked. "You say certain oaths are imposed upon you, but these same oaths are binding upon us too." And, drawing the distinction between necessities and luxuries, he went on to say that exclusion from office could never be looked upon as a wrong, as office was of grace and not of right. Had you suffered in your rights of citizenship, he said, then you might fairly complain.

YOU TURN BACK A HUNDRED YEARS and you find other large-minded men holding the creed that there was nothing wrong in compelling Catholics to go to State worship, as Protestants were equally bound to go. Such is the use of catchwords. If uniformity of taxation over diverse localities (I avoid for the moment the word nations) can never press unfairly, then, having burned our Benham, let us rejoice in our rightousness. But if taxation is a part, and a very difficult part, not of a pure science, but of the art of human government in its multiplied details, then nothing is gained by flinging a verbal nostrum at us. Let us see if local wants have been, as a matter of fact, taken into account by Finance Ministers. The nearest case to hand is the Budget of 1853 itself. Three "localities" are there specially referred to—Scotland, Ireland, and Lancashire. The first two were mulcted so that the third might be relieved; and more than one member asked, "Were they ever to be done fretting Manchester?" In the statement of the Chancellor of the Exchequer Ireland is dealt with at considerable length; arguments are used to show that the changes to be made were really in her favor, and one thought of the "individual" test seems never to have entered any head in the House of Commons then. Mr. Cobden, perhaps, came nearest; but his tone may be understood from one extract, a fair average sample:—"Gentlemen who represent Irish constituencies will not like to vote for the extension of this (income) tax to Ireland, nor for the increase in the spirit duty; but I say this most emphatically, the thing will be done whether you agree to it or not."

THERE WE HAVE THE TRUE ENGLISH ACCENT; the good old manner led to Yorktown. Now, the curious thing is that no one (saying Mr. Cobden, of Lancashire) ever dreamt of the "fiscal uniformity" dogma, or the great saving truth that it is the individual and not the country which is to be considered. You see that formula was not needed then for sheltering injustice; it is only needed now. Can individuals be so segregated? Granting that drunken A, B, C, (to take Mr. Courtney's argument in the way he presents it) have no cause of complaint, does Mr. Courtney seriously mean that D, E, F,

and all the other letters are in no way concerned? Who are the ratepayers? Are they the whiskey-consumers? If whiskey drinking causes poverty and crime and disease, have sober people no concern in the matter? Taking the righteous argument that the taxes are really fines, why should the fines be in no way applicable to local purposes? Indeed, the doctrine of fines is a surrender of the whole position. Only, one cannot rest upon it, because it is mere cant. The statement of every Chancellor of the Exchequer on whiskey duties concerns itself mainly on the consideration of what point taxation may profitably be pressed to; as of course a point might be reached when the yield would really be diminished owing to the diminution, and

MR. COURTNEY'S UNCTUOUS EXCUSE was never even hinted at. If the whiskey duties are not intended to be purely fiscal then let us not weary our selves by beating the air. They may be looked at from the Gothenburg standpoint, and applied to the relief of local burdens. Only it is funny to think that beer drunkness gets off without a caution, while whiskey-tipping even—nay, whiskey at dinner—is to be fined. Good old comfortable English hypocrisy! Granting, however, all the doctrine of uniformity to be true as to individuals, why is the tax on beer not doubled? You see this would not blot out the blessed word "uniformity." Again, what becomes of the taxes when they are paid? Do they go to the moon? Is it nothing to the "Celtic fringe" that the bulk of the labour giving and town-developing expenditure is in England, and that, at any rate in Ireland, the money, or the commodities that pay for the money, might as well be cremated and destroyed?

A coetly establishment is kept going in Ireland in which the Irish taxpayer is in no way interested. It was fashioned to maintain your State Church, which you abandoned, and your Garrison party, who now say you have betrayed them. We had no voice in that expensive luxury. But great dockyards, harbours, fortifications are built out of our moneys, to say nothing of the interest on a debt incurred to spread your commerce, of which we have little share. You kept us from the seas by your Navigation Act of 1650; you DESTROYED OUR MANUFACTURES BY THE LEGISLATION of Charles II., and yet in 1758 we did not owe one penny of public debt. Liabilities were then incurred for you to maintain England's place in the world. When you find us then poor, shiftless, demoralized under your hands, you, making yourself a sleeping partner in the whiskey trade, stop all our attempts at reform and restraint of the traffic, and then ingeniously say, "All things are equal now; let us be happy."

The Irish Sea rolls between the islands, and makes all these doctrines vain. We are as commercially undered from England as Canada is. Had Canada to pay up like Ireland how could she have developed her resources as she has done? In the rosy days of political economy we were taught that absenteeism really did not matter in the least. Absentee government seems now to present the same pleasant argument in another way. It really does not matter what you pay in any part of the world, provided that at the seat of government others pay the same.

MR. HAVEMEYER.

A LEADING AMERICAN MERCHANT BECAME A CATHOLIC BEFORE HIS DEATH.

The death of Theodore A. Havemeyer, one of the leading members of the business executive of the Sugar Trust, was invested with more than usual interest from his sudden conversion to the Catholic faith five hours before his death.

The illness which ended his life had its origin in a cold which he contracted while driving at his country home near Mahwah.

On Sunday morning he began to complain of terrible pains in the stomach and took to his bed. The attending physicians suspected appendicitis, but the low vitality of the patient made an operation impossible. Mr. Havemeyer then realized that he was dying.

It was then after 10 P.M. Sunday. Round his bed were grouped his wife, whom he had married thirty-four years ago and who is an ardent Catholic; his sons, C. H., H. O. and F. C.; his married daughters, Mrs. Butler Duncan and Mrs. Tiffany, all of whom had been bred in the faith of their mother.

"While I can help my fellow creatures and do some good," he used to say, "it matters not which church I attend."

And so he had gone wherever Mrs. Havemeyer chose to take him. With liberality he had subscribed to the church charities; he had supported and endowed many Catholic schools.

But somehow he had always stopped short at the snapping of the slender ties that bound him to the Baptist faith, in which his forefathers had lived and in which he had been brought up.

On his death bed, however, he decided upon the step, and Father O'Farrell, of the church of the Holy Innocents, received a message summoning him to Mr. Havemeyer's house, 244 Madison avenue. Five hours later he was dead. Dying at fifty-eight, he leaves a fortune of \$15,000,000, a superb farm and country seat at Mahwah and a town house which is one of the sights of New York. The funeral service was held on Thursday at St. Patrick's Cathedral.

Note and Comment.

At a meeting recently held in this city Hon. Mr. Hackett declared that the Flynn Government, if returned to power, would spend \$100,000 on education. According to the Provincial Secretary it is the intention of the Conservative administration to give free elementary education and free text books and place the system in such a position that it will be second to none.

The San Francisco Monitor refers to the subject of the color of the Irish flag, in a recent issue. It says: "The assertion, common enough, that the ancient color of the Irish flag was blue, and that the modern green was produced by a blend with orange to symbolize the union of North and South desired by the United Irishmen, will not bear investigation. A century and a half before the date of the United Irishmen the Irish vessels sailing into the Hague bore a green flag with a gold harp."

The Buffalo Union and Times in a recent issue says: "Tommy Ryan's nationality" is a mooted question in the sporting world just now. "Tommy Ryan" is merely the "ring name" of one of the many cheap pugs with which the country is cursed. It appears the fellow's right name is Joseph Youngs. It is a well-known fact that many of these "mixed-breed" scrappers who carry Irish names have no more Irish blood in their veins than has a bologna sausage.

The other day a well known Irish Catholic complained to me that he receives but very small support from his fellow Irish Catholics in his line of business and that the major portion of their custom was given to those who were of different belief. This is not the only Catholic business man that has spoken to me on this subject. The complaint appears to be a just one and I think that measures should be taken to end it. People of other nationalities and beliefs support their own business men, but Catholics apparently never think of doing this. It is but reasonable when the same goods can be obtained for the same price as elsewhere to purchase from business men of our own race and religion.

It would appear that the mission of a scientist on this earth is to make every one uncomfortable. The following from an English exchange explains:—The leading medical societies of Paris and Germany have published a protest against the evils of excessive coffee-drinking. These evils, they declare, are almost as serious as those of alcoholism, and the victim of excessive coffee-drinking finds the habit as hard to overcome as does the victim of alcohol. The circular protests against the use of coffee by growing children, which it asserts is becoming more common every year. The symptoms of coffee-poisoning are insomnia, depression of spirits, lack of appetite, and nausea.

The "new woman" has no time to devote to her home, and this has led to a curious situation in a New York family. Alfred Gluck's wife, who is suing for a separation, is met by the defendant's answer that the whole trouble in his establishment arose from the fact that Mrs. Gluck belonged to so many women's societies that she had no time whatever to give to her domestic affairs, and the defendant was compelled to bring his half sister in to look after his establishment. It is an interesting addendum to Mr. Gluck's testimony that he mentioned casually that his wife occasionally "knocked him breathless." There is, however, no apparent intention on his part to make her Fitzsimmons attainments the result of her belonging to so many women's societies.

Father William J. Hill, pastor of St. Paul's Church, Brooklyn, who returned from Rome a few days ago, brought two relics that were given to him by the Bishop of Narni, when Father Hill visited the Vatican. One is a portion of the body of St. Paul, the patron saint of the church, and the other a relic of the virgin martyr St. Perpetua. The relics consist of very small portions of the skeletons of the saints, and are authenticated, Father Hill says, by documents attested by the Bishop of Narni.

They are now in the possession of Bishop McDonnell of the Diocese of Long Island. The relic of St. Paul will be exposed in the church on June 13, the festival day of the saint. It will rest in a reliquary that is now being prepared by Father Hill. The present repository of the bones is a metallic case, oval in shape, and with a glass top one inch in diameter.

There was an interesting occurrence at Philadelphia last week, when Archbishop Ryan, on the occasion of the ceremonies attending his silver jubilee, addressed the children of the deaf and dumb institution. Of the several hundred odd children not one heard what the Archbishop said, but they all understood him. The superintendent of the institution stood beside the Archbishop, and as he spoke translated his words to the children by means of the sign language. Probably not one of those who were present were aware that the system by which Dr. Crouter talked to the children by means of his fingers was the creation of a Catholic priest. He was the Abbé Charles Michael de l'Épee, who was born in Versailles on November 25, 1712. After being admitted to the priesthood he was appointed a canon in the Cathedral of Troyes. Calling one day upon a neighbor, Abbé de l'Épee found that she had two daughters who were deaf and dumb, that a benevolent priest had endeavored to convey some ideas to them by pictures, but that he was dead and there was no one who could teach them. He resolved to undertake their instruction, but he was totally unaware of any works on the subject. The idea of using natural signs and gestures was unquestionably original

with him. From 1755, the date of the first establishment of a school for deaf mutes, till his death in Paris, December 23, 1789, he supported the school entirely at his own expense. Even in his seventy-sixth year he deprived himself of fire in his own room in order to sustain his school. A bronze statue has been erected to his memory at Versailles and a bas relief placed in the Church of St. Sulpice.

As a recreation and a means of athletic development boxing is a very good institution, but the "manly art" when descended to prize fighting is a barbarous and uncivilized profession. There were no less than four deaths from blows delivered in prize-fights during a fortnight and it is certainly high time for the Legislating bodies of this continent to take drastic measures to put an end to pugilistic encounters. This is what the Philadelphia Times has to say on the subject: "The law never meant to legalize what is in fact prize-fighting or any of the brutalities of the prize ring, and all these exhibitions of boxing matches under pretence of compliance with law are simply matches made between pugilists of local fame and lack the brutal elements of a prize fight only by the enforced use of gloves which are presumed to temper the blows to avoid fatal consequences. The fact that two such exhibitions within a week have resulted in death should be an admonition to the Pennsylvania Legislature to inquire into the necessity for more stringent legislation to prevent a repetition of these brutal contests."

If these contests cannot be stopped in any other way the Legislature should pass an act entirely prohibiting such exhibitions. Private boxing as a matter of athletic exercise would not be affected by such legislation, and it seems evident that all public exhibitions of boxing are only prize-fights, tempered to some degree in their brutality by the kind of gloves required to be used. There is no need for sparring exhibitions at all, and it would be well for Pennsylvania to take the lead in abolishing them entirely.

Under existing laws the brutal victory of a prize fight, as in the case of Corbett and Fitzsimmons, reaps tens of thousands of dollars as the fruits of a victory that is chiefly one of brute force by sparring exhibitions in the theatres of the country. Each of our successful bruisers in turn, beginning with Sullivan and continuing with Corbett and Fitzsimmons, have been inspired to their contests chiefly by the money they could gather from the prurient tastes of others by exhibitions as pugilistic victims on the boards of our theatres, and any law that will end such questionable gains by prize-fights would be heartily commended by the public. Certainly two deaths in one week point with emphasis to the necessity of prohibitive legislation, and we hope that Pennsylvania will take the lead in relegating all the elements of a prize-fight from the athletic exercise of boxing.

The celebration of the twenty-fifth anniversary of the ordination to the priesthood of the Rev. Thomas J. Kennedy, who is known throughout Long Island as "the knower priest," will be held at St. Malachy's Orphanage, Brooklyn, on June 27th. Father Kennedy started out in line as a soldier. He entered the service of the Union Army as a drummer boy, and was wounded in the left arm in the second battle of Bull Run. The idea of leading a religious life was conceived by him while suffering in a hospital in Washington, where the kind and attentive treatment of the Sisters of St. Vincent made a lasting impression upon him. On his restoration to health he asked for and obtained adoption into the Brooklyn diocese, and immediately began his studies in the Catholic Seminary, in Allegany, N.Y. Although at the time advanced in years, he made up for the loss of early study by steady application, and at the end of six years was ordained a priest by the late Bishop Ryan of Buffalo. Father Kennedy was the pastor of the Catholic Church at Corona, L. I., for five years, but owing to shattered health and sufferings from the wound received on the battle field, which prevented him from giving to the parish the attention he felt he ought to give, he resigned. He was then appointed to his present charge, where he looks after the spiritual interests of the boys.

John Hatch, Worcester street, Birmingham, was bitten on one of his hands by a stray cat in the month of January, which entered his house, and Hatch went to a local hospital, where his hand was attended to, and he apparently recovered from the wound. A few days ago, however, he became very sick, and was again taken to the hospital and examined. It was then found that he was suffering from hydrophobia and although carefully treated he died.

THE PRODUCE MARKETS

There was no quotable change in prices of cheese yesterday, 10c to 10½c being the range, but the public cable dropped to 4½c. This has no significance, however, as private cables have been quoting that figure for some time low.

Butter continues to decline, 15½c is the top price for creamery in jobbing lots, although some small parcels might command more. The continued absence of demand in this market is a surprise to many who expected that around 15c there would be a call for butter.

In eggs a fair business was reported, the demand being good for small lots, and prices were unchanged at 9c to 9½c per dozen.

There was no change in maple product, business being quiet. Syrup sold at 4½c to 5c per lb. in wood; 50c per small tin, and 55c to 60c for large ones. Sugar brought 6½c to 7c per lb.

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A rich and artistic imported Rug in very choice colors. Size 4 yards by 4 yards, \$5.15.

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A highly serviceable Scotch Carpet Square. Size 3 by 3½ yards, \$2.30.

For Spare Bedroom
A very pretty Carpet Square, fringed and bordered. Size 3 by 2½ yards, \$1.65.

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Live Stock Markets.

LONDON, May 3.—Although trade in cattle was slow the tone of the market was firm and the advance in prices noted last week was maintained. Choice States sold at 11½c, Argentinians, 10½c, and Canadians, 10½. The sheep trade was steady. Young States sold at 13c and Argentinians at 12c.

A private cable received from Liverpool reported trade in cattle weaker and noted a decline of 3c per lb. since this day week. Choice States sold at 11½c and Canadians at 11c.

Messrs. John Old & Son, live stock salesmen, of London, Eng., write W. H. Beaman, live stock agent of the Board of Trade, under date of April 19th, as follows:—The number of beasts on offer at the Deptford market to date comprised 3,221 head, which met a steady trade at the following rates, viz.:—2,607 from the United States making 54d to 5½d, exceptional 4½d to 5½d, and 614 from South America, 4½d to 5½d. The 3,615 sheep put on offer to-day were all South Americans, and met a brisk trade at 6d.

MONTREAL, May 4.—The live stock export season for 1897 will be in full swing by the end of this week, as there are eight vessels advertised to sail, and each one will carry a full cargo of live stock, and from present indications the season promises to be an unusually active one. The bulk, if not all the space on regular lines has been engaged for this month to most ports, and there is a good enquiry at present from American shippers, but so far we only hear of one vessel being secured by them at 45s, without being insured, and this figure has been bid freely for others, which will no doubt lead to business in the near future. The tone of the freight market is very firm, and the advance in rates noted in our last Liverpool and London has been fully maintained, with recent engagements to the former port at 50s, and to the latter port at 45s, without insurance. Cables to day from both Liverpool and London were of a conflicting character, some reporting values firm while others noted a decline as compared with last week's. This news was somewhat discouraging to shippers on the event of their making their first shipments from this port this season, and especially as most of them have paid pretty stiff prices in the country for their stock. The local market for export cattle was fairly active, and a good business was done at 4c, 4½c, 4¾c, and shippers would have willingly paid 5c for really fine steers. Advice from some Western Ontario points state that good cattle are becoming scarce, and farmers are firm at 4½c per lb. in the barns.

The offerings of live stock at the East End Abattoir market were 600 cattle, 25 sheep, 50 spring lambs, and 500 calves. Although receipts were again large, there was a decided firmer feeling in the market and prices for good to choice cattle advanced ½c per lb. There was a marked improvement in the demand from shippers for all good to choice stock, and, as there was more buyers than usual on the market for this class, the competition was keener and holders found no difficulty in making sales at the above advance. The quality of the bulk of the stock coming forward could hardly be better, and buyers had little trouble in satisfying their wants. Choice butchers' cattle sold at 4½c to 4¾c; good at 3¾c to 4½c; fair at 3c to 3¾c; common at 2½c to 3c per lb. live weight. The supply of sheep was small, for which the demand was limited and only of a local character, sales being made at from \$3 to \$5 each. Spring lambs were in good demand, and as the offerings were not excessive, prices ruled steady at from \$2 to \$4 each, as to quality. Calves were plentiful and cheap, selling at from 50c to \$4 each, as to size and quality. At the Point St. Charles live stock market there was a fair run of export cattle, and sales were made at 4½c to 4¾c per lb; and shippers state they would pay 5c for prime steers. The receipts of live hogs were small, there being only 75 head offered, and prices were firmer at \$5.20 to \$5.25 per 100 lbs.

Telegraphic reports have just been collected as to the seeding operations in Manitoba and the Northwest. These reports are very gratifying, showing that the season has opened most auspiciously. In some districts wheat is even now well up and fully three weeks ahead of last year. There appears to be a large increase in a re-arg.

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