

only so, but the engine which the British Parliament reluctantly entrusts for great national objects to a government completely under Parliamentary control, we entrust to the hands—at once obscure and practically uncontrolled—of a municipal corporation, whose petty officers we empower to scrutinize our private affairs and surcharge us at their pleasure. In addition to all the evils which have excited discontent in England, there is, in communities like ours, a dormant virus in the tax which the progress of faction, or demagogism, may any day awaken into pestilent life; and which in fact displayed itself at one time in full force in one of the violently democratic cantons of Switzerland, where the income tax was so graduated in favour of the democratic masses as to amount to confiscation in the case of the wealthier class. If we have had no reason as yet to complain of such abuse, it does not follow that we shall not have, when the budding power of the ward politician shall have arrived at its destined fulness. That the liability is present is indicated by the clause in the statutes of Ontario, exempting the income of the farmer, between whose case and that of the storekeeper fiscal justice can draw no line, but whose political power ensures to him, both here and in the United States, a measure of the same immunity which was enjoyed by privileged classes in the Old World.

An income tax in the proper sense of the term, that is a tax levied not only on property, whether real or personal, but on the profits of trades or professions, and assessed by means of information as to private affairs arbitrarily extracted from the taxpayer himself is, as a permanent tax, utterly indefensible. It can be justified only by great national emergencies, which at the same time, by the general enthusiasm which the effort to meet them creates, produce comparatively honest returns and obviate the moral evils of the tax. The same objections do not apply to the taxation for national purposes of stocks

and shares, which, equally with land, are realized property, enjoying the protection of the National Government, and upon which the tax may be levied in the hands of the companies, without danger of fraud or inquisition into private affairs. But it seems to us that municipal rates ought to be levied on real estate alone, or at most on real estate, house furniture and equipments. Such property alone receives the benefits of the municipal administration for which exclusively the power of levying rates is conferred. If it is objected that a millionaire living in lodgings uses the pavement and the street gas, the answer is that his landlord pays, and he pays the landlord. But his being a millionaire makes no difference: a millionaire can no more be justly called upon to pay extra for his gas or his sidewalk, than for his groceries or his coat; though people are very apt to forget this, and to fancy that whereas private persons are authorized only to take what is due for their goods or services, Government is at liberty to take what it finds convenient, and that injustice becomes just when it is styled public. To this argument from morality against municipal income taxes may be added another from expediency which will probably be more efficacious. Real estate, however vexed and harried, cannot make to itself wings and flee beyond the municipal limits: but personal property can. An unwillingness to lend money on mortgage or other securities, and a general tightness of money within the jurisdiction, would be the certain result of a municipal income tax high enough to be seriously felt; and if the tax is not high enough to be seriously felt it is almost wanton vexation to inflict upon the community the annoyance and the exposure of private affairs incident to collecting such a tax at all.

—The Session of the Ontario Parliament has opened well for the Government, the head of which fulfils—as a speaker more than fulfils—the general expectation. On the other subjects of proposed legislation we