

through which the houses were lighted was levied upon for its contribution towards the revenue. But as if not satisfied with what could be extracted from the living, a tax was imposed upon the funerals of the dead, which the relatives or friends of the deceased were obliged to pay before the body could receive a decent burial. These taxes were indeed peculiar, and would certainly not be tolerated in any civilized country in the present day. But even we, at this time, find it difficult to agree upon any system of taxation that will not be regarded by a section of our people as both unjust and indefensible. Theoretically, direct taxation for the purposes of government is the best method for raising a revenue; but in practice, the levying of customs and excise duties is found to cause less friction, and to be more sure of collection. This is probably because few men stop to think when they are purchasing an article, that 15, 20, or even 30 per cent of its cost is directly paid by him into the federal treasury; nor does he realize that almost everything he wears, much that he eats, many of the implements he uses, and indeed the books he reads, all cost more, in consequence of the tax which is levied upon them as imports. With municipal taxation most people are familiar, it taking the form of direct assessment; school taxes, road taxes, county taxes, and poor rates, have a meaning in dollars and cents, compared with which a federal tax of 20 per cent ad valorem, or 25 per cent specific duty, conveys but a hazy idea; but the very fact that the payment of our municipal taxes is compulsory, makes it important that in devising any plan of assessment the law should be framed so as to distribute the burden of taxation equitably, so that it may fall alike on rich and poor, on the producer and the consumer, and on the idle as well as the employed. In conversing with a merchant of Halifax a few days since, he told us that he had known a man who was actually not worth a penny, to be called upon to pay in taxes \$750 for the property which stood in his name; but although it may seem an anomaly that a penniless man should be taxed for such a large sum, it must be remembered that it is not the man but the property that is taxed, and that the person who is the nominal owner is liable for the amount, failing which, the municipality has a first lien upon the property itself. While speaking upon this question of taxation, we would remind our readers, that at the next session of the Legislature, an Assessment Bill will probably be introduced, and as the question of equitable assessment is both intricate and perplexing, it behoves every taxpayer to give the matter most careful study, and weigh well the words of those who have investigated the question from every standpoint. Several questions may be considered; such, for example, as these:—Should the farmer be taxed upon his live stock and farm produce? Should the holders of mortgages be taxed upon the same? Should the capital of a bank be taxed, and likewise the income of its shareholders? These and other questions, bearing upon assessment, we purpose discussing at length in subsequent issues; and we shall cheerfully open our columns to those who have anything worth publishing upon the subject, whether they agree or disagree with the remarks we make editorially.

#### DEFECTIVE WEAPONS.

The publication of "Valentine Vox" had considerable effect in rousing and directing public reprobation to the horrors of old time Lunatic Asylums; "Nicholas Nickleby" extinguished the Yorkshire schools, in which boys were, in a manner, farmed out like the poor of Digby; "Bleak House" dealt a heavy blow to the slow tortures of Chancery; but Stiggins and Chadband still flourish, and Little Dorritt failed to affect the art of "How not to do it," except, as it would seem, to transform it into bolder superior science of "doing it" in the worst possible way, and with the utmost possible combination of audacity, stupidity, and venality.

It used to be the custom of Englishmen to arrogate to themselves a certain standard of purity in public affairs, but recent revelations leave but little doubt of the extent of corrupt influences in Ordnance, Naval and Military management. This evil influence assumes its strongest form in the interests of contractors, and it is unhappily combined with that slowness and perversity of perception in public offices which leads to the persistent selection of bad models and methods. The highest inventors are generally snubbed and worn out with vexatious delays, and the official mean traditions of sucking the brains of originators, and adapting parts of their inventions to weave into a bad patchwork with old patterns—as has lately been done with Dr Oliver's excellent knapsack—are not yet exploded.

The bursting of great guns has shown how the mismanagement in the most important branches of the Ordnance Department, and we are now again indebted to the *Times* for a description of the shameful ignorance and carelessness which has palmed off on the Navy over 87,000 worthless cutlasses and sword-bayonets. On this point, let the *Times* speak for itself:—

"At last we know the whole story of the defective cutlasses and sword bayonets supplied to the Navy, and a very discreditable story it is to all parties concerned. The committee recently appointed to inquire into the matter have reported 'that they believe that the converted cutlasses and cutlass sword bayonets, pattern 1871, with which the Navy is now for the most part armed, are absolutely inefficient, untrustworthy, and unfit for service.' This is bad enough, but, bad as it is, it is by no means the worst part of the story. The original design of the pattern of 1871 is declared to have been deficient in strength. 'It is extraordinary,' says the committee, 'that so weak a pattern as that of 1871 should have been designed for use as a bayonet, and that it should have been accepted as efficient by the naval authorities.' The original design being bad, the execution was still worse. No less than 83,577 weapons of this defective design were provided for the service by the conversion of arms of an older pattern. This conversion was effected partly by grinding, and partly by the correction of the

curve of the original weapons through the agency of heat. The conversion was carried out under different authorities by workmen entirely unskilled in the delicate art of sword-making, and without any regard to the original character of the manufacture and material of the unconverted weapons; and the weapons, when converted, were tested in a wholly inadequate manner. 'No sufficient or exhaustive inquiry was made as to the saving likely to be effected by this conversion, and the committee feel bound to record their conclusion that the conversion of these cutlasses and cutlass sword bayonets was a most unwise step.' In other words, the original design was bad even for new weapons, and still worse for converted weapons; the policy of conversion was unwise, and not even economical; the process of conversion was clumsily conceived and unskillfully performed; the tests applied to the converted weapons were totally inadequate; and the net result is disastrous and disgraceful failure, which it will cost the country no less than £26,000 to remedy by such temporary expedients as can be adopted at once. The committee are very chary of apportioning blame, probably because they felt that there was nothing but blame to be apportioned to all parties concerned. The War Office designs a bad weapon, the Admiralty accepts the design; the War Office makes it badly, and tests it inadequately, and it is then issued for service. This process has been going on ever since 1871, and we have only just made the discovery that the weapon, designed, manufactured, and tested by the War Office and accepted by the Admiralty 'is absolutely inefficient, untrustworthy, and unfit for service.' No one is blamed, though the system which periodically substitutes one incapable official for another is mildly censured, and the country is expected tamely to bear the burden imposed upon it by these disgraceful blunders. The War Office at first stood proudly on its defence; it professed to be shocked at the suspicion thrown by the Admiralty on its precious tests. The weapons could not be bad, it declared, if they still satisfied the tests which were held to be satisfactory in 1871. It now appears that the War Office is the chief offender. Its tests are declared to be wholly inadequate; its designs are bad, and its execution worse. What security have we that matters will be any better in future?"

#### ITALIAN LABORERS FOR THE C. B. RAILWAY.

For years the inhabitants of the Island of Cape Breton have been urging through the Press and on the floors of the Provincial and Federal Parliaments, their unquestioned rights to railway communication with the continent. For years these rights have been made the foot-ball of party, and the people have had to be satisfied with sops in the form of promissory resolutions. But at length the Dominion Government, recognizing its duty, adopted a railway policy, which, it was claimed, would be of immense advantage to Cape Breton. The railway was to be built from the Strait of Canso to Sydney, or Louisbourg, as a Government work, and was to be operated as a part of the Intercolonial, thus insuring to the people of the Island low freight charges and moderate passenger rates. But the construction of this great public work was to be of immediate value to Cape Bretonians. All classes of labor were to be benefited by the employment which its construction would afford, and the wages earned would help to ease the somewhat tight money market which at present exists. Shop-keepers with long unsettled accounts, and farmers who had produce to sell, looked forward to the building of this railway as a red-letter day in the history of the Island, for they knew well, that when their own people were paid off, they would settle up back accounts, and pay liberal—not starvation—prices for the products of the farm. But these prospective good times are, it appears, not to be realized; the Government has done its duty in voting the subsidy for the road, and in letting out the contract to well-known and thoroughly reliable men. The contractors have likewise done their duty in sub-letting the building of sections of the road to men who have good reputations as railway contractors; but three sub-contractors have committed a grave mistake in importing foreign laborers for the work of construction, instead of employing the home labor which might have been obtained without difficulty. There may be some excuse for contractors building railways in the far West importing cheap Italian labor, but all things considered, there is not the shadow of an excuse for their doing so in Cape Breton. If the foreign laborers were more skilled, more industrious, more honest, and more temperate than the hardy sons of Cape Breton, we might see some reason for their bringing these men into the Province; but considering that in these respects they fall far below the Cape Bretonians, we believe that the employment of the foreigners is not only a mistake, but will prove to be an absolute hindrance to the speedy prosecution of the work. If our protective policy is worth anything, it should protect labor as well as industries. If the products of the pauperized labor of Europe cannot enter our ports free of duty, and compete with our home products on an equal footing, neither should the pauperized labor of Europe be allowed to underbid native labor in our labor markets. From a purely economical standpoint the sub-contractors on the Cape Breton railway will certainly lose money in the long run by not employing the labor that was to hand; but, unfortunately, the inhabitants of Cape Breton are not only to lose the direct benefits that would follow from the employment of their own people, but during the construction of the railway they will have to tolerate in the land a band of Ishmaelitic navvies, whose dishonesty and general low moral standing is proverbial, and seldom fails to have a baneful influence upon the people among whom they are thrown. Cape Breton skill and Cape Breton muscle is worth a fair percentage more than that of the swarthy Italians. But the sons of Cape Breton have the right to ask, that before employing strangers, the sub-contractors should offer to native labor the same wage as that offered to foreign labor, otherwise they will be doing an injustice to many honest, capable men.