

THE RAMBLER.

TOMBSTONE literature might not be amiss in the present weather; however, it is not at hand. Election literature is. The English mind and character appear to be specially constituted with a view to squeezing all that is *naïf*, amusing and graphic out of a campaign, and without descending too often to the inglorious cartoons which mark our trans-Atlantic victories. Here is not a bad attempt at satire of a certain kind:—

AUCTION SALE EXTRAORDINARY.

Messrs. G—e, H—t, M—y and Co. beg to announce that they shortly expect to take over the business so successfully carried on by Salisbury, Balfour and Co. during the past six years, when they will have a large and varied stock of articles to offer for sale. The following are some of the leading lines:—

Lot 1.—A large lot of England's honour. This magnificent lot is of Salisbury's own manufacture, and, as it must be cleared out to make room for our new stock, we shall sell regardless of cost.

Lot 2.—England's disgrace. This article is rather scarce now. What little stock remains is of our own manufacture in 1884-5-6, and, as we expect to be large importers of this most desirable article, we shall clear the old stock to make room for our new specialties.

Lot 3.—A lot of magnificent colonies of splendid dimensions obtained at great cost, but as we shall have no further use for them, they will go dirt cheap to the first bidder.

Lot 4.—All that splendid lot of buildings, comprising messuages, dwellings, etc., with valuable furniture and effects, commonly known as the Church of England. We wish to call the special attention of capitalists to this lot as being well adapted for charitable institutions, etc., and as we hope to carry on a brisk foreign policy, we shall be large importers of widows, orphans, cripples, etc., to become occupiers.

Lot 5.—Home Rule Pills. These pills are made from a pure, separating compound. The ingredients and results are only known to our senior partner. They are coated with sugar to make them more palatable, and are warranted to cure all the ills the United Kingdom is heir to. Samples of these pills will be sent for trial to those who can swallow them.

Lot 6.—All that valuable lot, comprising a golden crown, sceptre, orb, etc., all of the very best manufacture. These articles are of the purest antique, having continued untarnished for many centuries; but as many of our most respected clients consider them obsolete, and out of date, we will let them go as old metal. Also a few lots of Royal robes to be sold as old clothes.

Sale shortly to commence at our New Auction Rooms in Westminster, London.

Another voice, emanating from a believer in the "grand old Conservative party," hails from Johnstown, Ohio, U.S.A. Mr. Fred. Tyler observes:—

The people at home do not know the immense future there is for Canada; she could raise, with a little encouragement, all the wheat, meat, etc., you need buy. Spend your money in your own Empire. What you want in England is a man great enough to originate and carry out a plan that will bind the Empire into one solid body politic. The world seems to be inclined to discriminate with tariffs against England. I would give them a dose of their own medicine. You want, through your public press, to encourage Englishmen and Scotchmen, if they leave the Old Country, to go to some of the British Colonies, and encourage the German also, for he is good, patient, hard-working, and cannot be excelled as a settler in a new country. Please send paper at once; I want to see how your election progresses. I do not see how patriotic English, Scotch or Irishmen can vote for Gladstone and his party. There is not a hater of England in this country but what is an admirer of Gladstone. They do not like Salisbury, Balfour and the Conservative party because they are aggressive Englishmen, who believe in the progress, glory and integrity of the Empire.

Mr. Tyler should try living in Canada himself. Perhaps he has done so already and did not appreciate our constitution and climate until he left us for the banks of the Ohio. He should come back. He would be eligible for many posts; he might graduate here and finally be removed to the Mother Country as Mr. Blake has been. Once there and in power, why should he not become the Man who is wanted, "great enough," etc., etc.?

Mr. Edgar Wakeman's English letters are among the best things of their kind I have noticed lately. At one time Mr. Wakeman was conducting a Chicago paper, and I do not think he was so enthusiastic over the beauty of England as he is now. But a protracted residence in the Old Country in the character of newspaper correspondent seems to have opened his eyes. He writes almost lovingly of the country nooks and shrines, the varied scenery and the historic interest, which all combine to make a pilgrimage through England so delightful.

Another American, in the *Living Church*, descants of choirs and choir-singing in the same way. Perhaps it is the variety of English scenery which affords the strongest surprise to Americans. They have heard so much about a gigantic garden, dotted with trees and tied up with hedges and all that sort of generalization, that they are genuinely astonished at the new features which crop up in each country. It is the monotony of our Canadian scenes that tires one so. Take any of the lake excursion trips for instance. I am not questioning their use as outlets for the tired and hot-working population of a city like Toronto, but rather aim at describing their effect upon minds slightly more inquisitive and *exigeant*.

The beauty of the water is of course evident, though one quickly tires of it and finds oneself yawning. Then, when the deck is paved exactly three-quarters of an inch with peanut shells, cake crumbs, banana skins and hairpins, when you can count upon your right exactly eight young babies (I mean *very* young babies indeed, who are as yet ignorant of the attractions of pink soda-water and machine-made sandwiches), and upon your left nine couples of whispering, tittering, exasperating lovers; when the heat that you felt on shore is still present, only intensified by the bad air which springs from your five hundred associates and the natural odour of every ship, no matter how new or big or æsthetic, you are simply not in a condition to appreciate the beauties of the natural world. If you go into the saloon, it is stifling. If you work your way up to the bow, you are frozen, and have to hold on to your hat. If you find a temporary refuge downstairs at the side and wish to watch the waves roll by, you are conscious of being

in the way of the crew and their ropes, and the delicate individual who has come down for reasons of his own—to be nearer, as he pathetically remarks, the ship's side. So you go forth again and try the familiar and noisy deck, with the never-ceasing eating and drinking going on unabated, and the lovers and the infants and school-children and old maids hard at work replenishing the already repleted body. It's a thing to be done once, perhaps, from curiosity, but never to be repeated.

The book of the Order of S. Victor of Paris contains the following rule: "In summer it shall be lawful for any of the brethren to read for an hour at noon in the dormitory, provided that care be taken not to make a crackling noise in turning the leaves. At that hour the brethren may recline but without undressing, and must on no account extend their feet beyond the beds." This noontide siesta was called "Meridian"—a slumberous appellation truly, suggestive of light reading in a cool chamber, what time the sun beat fiercely on the roof-tiles (of the "extension") and only the lizards could endure the heat. Sir Herbert Maxwell, in a pleasant little volume of essays, has taken the above quotation for his motto, and the book comes well under the head of light but profitable summer reading. Where there is so much fiction, and much of that bad, it is a relief to encounter something in the once popular vein of essay.

I re-read an old-fashioned book the other day with much pleasure, and can recommend it. It was only the "Adventures of Christopher Tadpole," and many of you will sneer when you know the name, but *n'importe*, it is good of its kind, which is the main point.

Campers-out may care possibly to be reminded of George Sand's amusing reference to a curious custom prevailing in some part of France, where to sleep *à la belle étoile* was not uncommon among labourers or peasants, or even travellers, not afraid of the balmy climate. She relates in one of her less famous books, "Le Pêché de Monsieur Antoine," that the peasants go into the fields at night where the cattle are sleeping, and, making them rise, lie down themselves on the spot thus rendered dry and warm and consequently safe. Repeating this process two or three times in the night they get the advantage of fresh air along with a perfectly dry bed, warm from long contact with the gentle animal. Anybody who wishes may make trial of this simple ruse, only be sure that it is a gentle animal you select for your first patent radiator and not an angry Taurus, red-eyed as Mars, and considerably nearer than 35,000,000,000,000—thanks, compositor, for reminding me. I never could remember how many noughts go to make a million.

THE DREAM.

I HAD a dream last night,
Or rather at dawn;
Darkness and light
Were fled and gone.

Time was a shrivelled nut,
I held it in my hand;
No more a question of "if" and "but,"
I seemed to understand.

I bit the kernel clean,
How the flavour searched and flew;
Your essence clear and keen,
Your flavour through and through.

I knew you then in my very soul,
Your mind to the core,
Your spirit—the perfect whole,
And I loved you more and more.

For you are the scent of the flower,
You are the reason and rhyme,
You are the charm and the power,
You are the flavour of time, my Love,
You are the flavour of time.

DUNCAN CAMPBELL SCOTT.

CORRESPONDENCE.

GOVERNOR SIMCOE.

To the Editor of THE WEEK:

SIR,—Mrs. Curzon, in a recent issue, has a letter in which she doubts the correctness of my statement, in "The Life and Times of Simcoe," that Governor Simcoe did not attain his Major-Generalship before the year 1794. If Mrs. Curzon will consult the Annual Register of 1794, at page 36 of "Chronicle," Vol. 46, she will find this record:—

4th October, 1794.

Col. John Graves Simcoe, of the Queen's Rangers, to be Major-General.
I confess to my belief that the promotion should have been made earlier, but that was not the way of the British army at that date. I am glad that Mrs. Curzon has given me the opportunity of verifying the accuracy of my statement in "The Life and Times"—that it was not till 1794 that the whilome colonel was advanced to a major-generalship.

D. B. READ.

Toronto, Aug. 10, 1892.

A COMPARISON OF LOCAL TAXATION IN CANADA AND THE UNITED KINGDOM.

To the Editor of THE WEEK:

SIR,—For the information of those who desire to compare our local taxation with that of the United Kingdom, I subjoin a table showing what is the equivalent in the United Kingdom of a given number of mills of taxation here. This is the first time that such details have been laid before the general public.

Local taxation in the United Kingdom is on rentals. Therefore, for the purpose of comparison, it necessitates ascertaining old country selling values in Canadian currency; calculating at the customs' valuation of \$4.87 to the £. In Great Britain the rated rental is always lower than the actual rent paid by the tenant, and although this varies greatly, yet on a wide average—in the case of recent poor-law valuations—it may be estimated as about 20 per cent. less than the actual rental. If the poor-law valuations were revised as often as rents, the ratings in all three kingdoms would probably show a greater difference than that.

The table is based upon the valuations of Mr. Robert Giffen, of the Board of Trade. He valued house property in England and Scotland at between 15 and 16 years' purchase of the rated, not the gross, rent; but as this description of property has since increased in value, I estimate it now at 16 years. He valued land in England and Scotland at 28 years' purchase. When he published his book (1889) he estimated the land in Ireland at only 15 years', and Irish house property at 12 years' purchase. Since then, owing to the operation of the Crimes Act (so strongly opposed by Mr. Gladstone), and the consequent putting down of league lawlessness and crime, land in Ireland has increased in value, and has risen from 15 to 17 years. The total rent of the land in Ireland has been estimated by the London *Economist* at £8,500,000. Thus checking the League lawlessness and crime, has increased the value of one description of Irish property by \$82,790,000.

It is painful to note the difference in value between land in Ireland and in England and Scotland. At the present increased rate of 17 years' purchase it is still 11 years below what it is in Great Britain. If Irish values were the same as there, then in one single item Ireland would be richer than it now is by \$455,000,000. This represents but a small portion of what has been lost by 70 years of agitation.

Table showing what the total taxation in Canada represents per pound sterling of annual rentals in the United Kingdom. This is the first attempt to inform the public, therefore, with the view of facilitating quotation, several of the previous facts are repeated. It is based upon the valuations of Mr. Robert Giffen, of the British Board of Trade, allowing for variations since the date of his work (1889). The rateable—not the gross—rents are taken and multiplied by the number of years' purchase, and such amounts are changed into our currency at the Custom House rate of \$4.87 to the £1. English and Scotch house property is valued at sixteen years', and English and Scotch land at twenty-eight years' of the rated rentals. Irish house property is valued at twelve years', and Irish land at seventeen years' purchase. During the reign of the League lawlessness and crime, Mr. Giffen valued lands in Ireland at only fifteen years' purchase, but since these outrages have been put down through the working of the Crimes Act it has risen to seventeen years'. It is still five years' below the valuation of Mr. Butt, who was the leader of the Home Rulers previous to Parnell; but under Butt's leadership the Home Rule agitation was a law-abiding movement, and he was opposed to confiscation in any shape.

In England and Scotland the rateable value may be averaged at four-fifths of the letting value. But in Ireland the rating of the land would now probably average nine-tenths of the letting value. Therefore, with respect to Irish land, this table is based upon that ratio. If the poor-law valuations were revised as often as rents are changed, then throughout the United Kingdom the rating would probably average about three-fourths of the gross value. I have disregarded small fractions.

Examples.—Take an English house letting for £10 per annum and rated at £8. By Mr. Giffen's estimate (revised) sixteen years' value of the rating would be £128, and this, at \$4.87 to the pound sterling, equals \$623.36. A tax of five mills on the dollar would therefore amount to \$3.11. This equals 12s. 9d. sterling, or a rate of 1s. 7d. on the pound on the £3 rating. In the case of an Irish farm letting for £10 (this on the Land Act average of 10s. 10d. would mean eighteen statute or Canadian acres) the rating is taken at £9. At seventeen years' purchase this would be worth £153, or \$745. A rate of five mills would therefore amount to \$3.72, or 15s. 3½d. On a £9 rating this would be equal to 1s. 8½d. on the pound.

Canadian rates.	English and Scotch houses.		English and Scotch land.		Irish houses.		Irish land.	
	mills	s. d.	s. d.		s. d.		s. d.	
5	1	7	2	9½	1	2½	1	8½
8	2	6½	4	5½	1	10½	2	8½
10	3	2½	5	7	2	4½	3	4½
12	3	10			2	10½	4	0½
14	4	5½			3	4	4	9
15	4	9½			3	7	5	1
16	5	1½			3	10		
18	5	9			3½			

In 1890 the total rateable annual value in England was estimated at £160,000,000, and the total receipts