

mills. Walkerton last year levied the full rate of two cents in the dollar.

The nominal rate of taxation is after all a very uncertain guide to the real pressure of the taxes; so much depends upon the assessed value squaring with the real value. We are aware that all assessors are sworn to assess property at the value for which it would be taken in payment of a just debt owing by a solvent person. It is not always possible to say what the exact value is; and assessors very often aim to avoid an over-valuation, in doing which they not unfrequently err on the other side. A Chatham journal explains the cause of the two cent rate in that town, by saying that the assessed value of property is not "more than half, and in some instances not one half," of the real value. Such a statement implies a very serious charge against the assessors: that they have sworn to a value which is less than half of what it should be. Sometimes assessors improperly take instructions from municipal councillors instead of simply obeying the law.

It is considered by the Cobourg *Sentinel*, a very disheartening fact, that while the operation of a sinking fund reduces, by nearly \$8,000 annually, the indebtedness of the town trust, those who control the monies of the town add to its debt year by year almost an equal sum, *e. g.*: "The Commissioners, instead of enforcing a prompt collection of harbor dues, as they should, are using new debentures to pay current expenses of dredging, and thus increasing our debt about \$2,000 each year, while the Council are by bonuses and other needless outlays adding to the debt in a much more rapid manner." It is asserted that the Council, a majority of whom were stockholders in the enterprise, saddled the town with a lifeless debt of \$5,000 for 20 years at 8 per cent. to help the Matting Factory there, which enterprise is now defunct. The precipitate action of a fraction of the ratepayers to that end was incited, it is said, by the Council. Now, again, a bonus of \$12,000 is proposed to be given by that town to Mr. Crossen to prevent his removing his car works to Port Hope, which offers a like sum and exemption for twenty years for the possession of that establishment; and the journal we have quoted prefers to let Port Hope have her wish rather than vote any further bonuses. The wisdom, or otherwise, of voting money towards such industrial enterprises is a question to be decided by the circumstances of the place, and by the prospect of return, indirect rather than direct, as a consequence of the outlay. If the return demonstrable from such a work is small in proportion to the certain outlay for it, the rate-

payers of a heavily taxed town may well hesitate before committing themselves to it.

There has now come to be a mode of getting over the two-cent limit by charging certain works against a special frontage tax; and there is a tendency to increase this charge. On the whole, municipal taxes, in towns and cities, are seriously on the increase; and the rule of safety will be to put a check on this tendency at the earliest date possible.

NOVA SCOTIA MINERALS.

That Nova Scotia is rich in minerals, is, in a general way, well known to Canadians; but there is probably not much of a specific character known to the general public about the kinds and qualities of minerals she produces.

The report for the year 1877, of the Nova Scotia Department of Mines, contains some information of decided interest; and what is more, the Inspector shows himself worthy of his title in the evident research he has made into mining matters, and in the strictures he makes upon negligence, extravagance, or contempt for law, indulged in by some amongst the considerable class of operatives, or their superiors, with which he deals.

The following table presents a summary of the out-put of minerals in Nova Scotia for 1877, and compares it with the quantity in the previous year of greatest production.

MINERALS.	Quantity.	Greatest Previous Production.	
	Tons.	Quantity	Years.
METALLIC.			
Gold..... ozs.	16,882	27,314	1867
Iron Ore..... tons	18,603	15,274	1876
Manganese Ore "	97	300	1865
Copper " "	285	45	1876
Lead " "	11	6	1876
NON-METALLIC.			
Coal..... "	757,496	1,051,467	1873
Gypsum..... "	107,506	120,693	1873
Freestone, &c.. "	9,343	8,829	1874
Limestone.... "	6,726	4,860	1875
Barytes..... "	23	1,103	1869-70
Moulding Sand "	160	300	1874

It is thus seen that iron and copper Ore, freestone and limestone have been produced in greater quantity than ever before; the iron out-put is increased by 3,300 tons, which is doubtless owing to vigorous development by the Londonderry Iron and Steel Works; the quantity of lead obtained seems to indicate that it is found by prospectors only. So far has the excitement about Nova Scotia gold passed away, that most people will learn with surprise that so much as 16,882 ounces of gold, which, at \$18 per ounce, is worth the handsome sum of \$303,876, was taken out of the forty-

seven gold mines of that province during 1877. Oldham, Caribou and Sherbrooke, gave the highest yield per man, over \$3; other districts ranged from \$1.05 to 1.80. There were ten steam and 13 water mills at work, and the continuous labour of 412 men is represented in the results. Complaint is made by the Inspector of the irregularity with which returns of operations are made from Mining districts.

The loss of life in the mines was: seven persons killed in the coal mines, and one in a gold mine, a total of eight in the year; and eighteen persons were severely injured. Three prosecutions have been instituted under the chapter of the Statute intended to prevent loss of life or property through lack of care or discipline in the mines; a proper and doubtless needful proceeding in the case of men so habitually careless in a dangerous business as miners are.

TOBACCO CULTURE IN CANADA.

A discussion came up in the Commons, while in supply, some days ago, upon the question of revenue from tobacco grown in Canada, and it was sought to be shown that if the duties now imposed upon that plant were done away with, we should grow much more of it than we do, and would therefore require to import less. A motion was made by M. Bolduc, to the effect that

"Whereas over one million dollars' worth of tobacco is imported every year, and whereas that plant might be cultivated in this country, this House is of opinion that the cultivation thereof should be encouraged by the abolition of duties on tobacco grown in Canada."

It was replied, by the Minister of Inland Revenue, that tobacco culture could not become extensive in Canada for climatic reasons, and we are disposed to agree with him. It is now grown in the counties of Quebec, on the St. Lawrence, and in the Eastern Townships, and also, to a decreased extent, in Essex, the extreme southern county of Ontario, and its neighbor, Kent.

But it is proved by the last census that its growth is pretty general. There is not one county in Ontario or Quebec that did not grow some tobacco in 1871. Ontario grew 400,000 lbs., of which 350,000 were grown by the three Westernmost counties; Quebec, 100,000 lbs., to which crop the largest contributors were Joliette, Portneuf, Yamaska, Vercheres, Bagot and Rouville. A trifling quantity was grown in the Maritime Provinces, and the total for the four named was 1,595,932 lbs., or almost as much as was grown of hops.

The law which regulates the growth of tobacco in Canada provides that if it be for the personal use of the grower and his family, it shall be free from duty, but if he