

have two or three votes because his property happens to lie in two or three localities, and the other only one because all his property lies in one place, that we are surprised that Sir John Thompson proposes to continue the anomaly in his amended Franchise Act. There is certainly no general principle on which it can be justified.)

It is clear, then, that the system of graduated taxation which is rapidly coming into favour cannot be justified on the principle that the obligation to contribute for the support of the State is a logical outcome or concomitant of the right of citizenship, recognized in the bestowment of the franchise. If "one-man, one-vote" be accepted as the true principle of a righteous franchise, why should not one-citizen, one-rate-of-taxation, be accepted as equally the just rule on which taxation for the uses of the State should be based?

How, then, can the system of graduated taxation which is so rapidly coming into favour, be justified? In England the principle, though not Sir William Harcourt's application of it, is approved by both Mr. Balfour and Mr. Chamberlain, the two most powerful leaders of the Opposition. Hence, graduated taxation is certain to become the basis of future budgets, whether prepared by Liberal, Tory, or Unionist Chancellors of the Exchequer. In one of the recent budget debates, Mr. John Ellis, who made the leading speech in support of the Government's proposal, approved of the graduated tax on indefinite general principles. It put the burden, he thought, on the right shoulders. It eased those at the bottom of the scale, who most needed to be eased, and made those pay who had the money to pay with. More logically cogent were the arguments of Sir Isaac Holden, who said that those who, like himself, had succeeded in amassing fortunes, had done so under the protection of the law, and it was only right that they should be called on to contribute according to their means to support good government. Wealth was more concentrated and less distributed in England than in any country in Europe. Poor men now paid too much, and he thoroughly approved of the democratic budget. As Sir Isaac is eighty-seven—though said to be still as straight as a drill sergeant, with beard not wholly white and hair retaining much of its original colour—and as he is reputed to reckon his fortune by millions, his utterances no doubt carried great weight. If graduated taxation is logically defensible, it must be on the lines he indicated. Apart from the injustice of those systems of taxation whose effect, if not their direct aim, is to enrich the few at the expense of the many, a very large proportion of all the expenditures of civilized governments is made, directly or indirectly, for the protection of property. Even that which has for its immediate object the protection of the person, is made necessary, in a great many cases, by the

person's possession of property. Perhaps it would not be beyond the mark to say that ninety-nine citizens require protection for property, or for their persons because of their property, where one needs it for any other cause. A very large part of the time of legislatures is taken up with the enactment and amendment of laws relating to property. Reasoning in this way it is evidently possible to make out at least a strong case in favour of the theory that citizens of means may justly be required to pay taxes on an ascending scale in proportion to their wealth, without being entitled to more than their individual share of power to legislate in regard to matters affecting the rights and liberties of all citizens as such. But the subject is clearly entitled to a much larger share of the attention of political economists than it has yet received.

We have, of necessity, but touched the outskirts of a very large and complicated problem, or rather class of problems. The inheritance dues, which the British budget is raising to a much higher ratio than any hitherto reached, open up a somewhat similar question, yet one which differs in some respects and so demands separate discussion. Might does not create right. It is evident that with the increasing power of the un-moneyed classes in politics and legislation, property will henceforth be compelled to bear a much larger proportion of the burdens of the State than heretofore. But it will make a vast, a vital, difference, whether this be done simply from selfish motives, because those who will profit by it have the power; or thoughtfully and logically, on principles which are believed to be in accordance with economic and political righteousness.

#### THE HISTORICAL ARCHIVES OF CANADA.

At the last meeting of the Royal Society of Canada the Council made the following brief report on the Archives of Canada, which will show our readers the progress that is being made in the work.

The Council refer the Royal Society and all those interested in the collection of historical archives to the following report by Dr. Marmette, Assistant Archivist of the Dominion:—"The importance of that branch of the public service, which has had charge of the historical archives of Canada since its foundation in 1872, has been shown more clearly year by year, with the steady accumulation of new and numerous copies of unpublished documents which come to us from England and France. Hardly a day passes without our receiving from all parts of Canada and the United States requests for information on certain questions to which we can alone give a satisfactory reply, if not always a complete solution, in view of the fact that we alone in America possess the copies of unpublished historical

documents relating to matters of war, politics and diplomacy affecting these two countries and England.

"Apart from the copy of the Bouquet collection, which comprises thirty written volumes and covers the years from 1757 to 1765, and the Haldimand papers, which take up one hundred and thirty-two volumes and include the historical records from 1758 to 1787, we have at present in hand three hundred and sixty-four volumes copied from the State papers of the Colonial Record Office at London, and containing the correspondence between the English authorities, the governors and other official personages in Canada, commencing with 1760 and coming down to 1831. The copying of these interesting documents is now going on in London under the direction of Dr. Brymner, who has nearly closed the investigations which are necessary for the guidance of the copyists charged with completing a collection which is unique in America.

"At the same time there is going on in London the copying, commenced this year, of the War Office papers, of which we have already fifteen volumes, as well as of the Board of Trade papers, of which we have now twenty-nine volumes collected.

"Besides this collection, so rich in new material relating to the history of the country under English dominion, we have also the advantage of possessing one thousand and sixty-three manuscript volumes of military records—all quite original—touching the public events and military works during the occupation of Canada by the English troops from 1760 to 1867.

"The French portion of the archives—somewhat behind for reasons beyond control—comprises a hundred volumes of manuscript relating to the 'terrier,' the judgments of the intendants under the French regime, as well as the commencement of the correspondence between the Court of France and the French governors and intendants of Canada.

"The arrangements continue for copying in Paris the numerous State papers relative to our history, which are found, for the greater part, in the archives of the new Minister of Colonies (formerly Minister of Marine and Colonies) where I had the advantage of examining and cataloguing these documents some years ago.

"I am referring here only to the manuscript section of our archives, and leave out of consideration our consulting library of printed books, which already comprises several thousand volumes.

"It is much to be desired that the Government would soon take measures to provide the department with accommodation more suitable for a library already so important in the way of manuscripts and printed books. The three small rooms set apart for the archives are now so encumbered that we are at straits to place the new collections that we are constantly re-