

militia reserves, supplied with arms and ammunition—300 rounds for each rifle—is recommended. But as the necessary money is not forthcoming, a reduction of the number to be put under drill is suggested. A government establishment for the manufacture of small arm ammunition; the construction of an arsenal of the second class, under the guns at Quebec; the covering of Windsor with an efficient battalion; the creation of three permanent battalions of infantry to be employed alternately in Canada and Great Britain; the affiliation of the Canadian with the royal army; the enrollment of a considerable portion of the ten thousand men engaged in the seal fishery of Newfoundland into a naval reserve, and their engagement in drill during the idle time of winter; the construction of a graving dock on the Pacific, are recommended. "There is an impression," we are told, "that every dependency of the Crown that has responsible government and is in a position to have defensive forces, ought to be moved to take part in the military and naval defences of the empire at large;" and it is added that Canada is expected to take the lead and set the example. Canada is urged at once to form an imperial reserve. This reserve the Adjutant-General wants formed of "farmer's sons, farm laborers, mechanics and tradesman's families;" he will have none of the "loose and nomad population of towns," whom he pronounces "worthless." The Adjutant wants all the native troops of India to be on call for European service; and he thinks that the other great colonies should be ready to follow the example of India, on the ground that "an empire so organized would be impregnable." Canadian farmers' sons will probably think they can put their time to better use than in holding themselves ready to fight battles with which they have no concern, in any part of the world; and it is not likely that Great Britain will accept the idea of becoming a great military empire. Comparisons of military expenditure made between Canada and independent nations of Europe, such as are here inserted, are not at all to the point. Canada is not an independent nation, and so long as she is a dependency she cannot be expected to undertake the entire charge of her own defence.

The part of the report which refers to the protection of the settlements in the North-west deals with a practical question. The condition of desperation to which the Indians will be reduced, when, in the near future, the Bison has become extinct, may well cause anxiety and lead to the exercise of prudential forethought. The Adjutant-General recommends the occupation of

Fort Ellice, Saskatchewan, Battleford, McLeod, Walsb, Wood Mountain, Souris, and Qu'Appelle, so that each should be made equal to its own defence. At present, three hundred and fifty mounted police are surrounded by some three thousand Indians, who would be capable of taking the field, and who are said to be well armed with repeating rifles and most of them mounted. Battleford, the seat of Government, is most likely to be a point of danger. That ample protection should be made for the settlers against this danger will be at once generally conceded. But the necessity of responding to this call of imperative duty will prevent compliance with the ambitious scheme of assisting to transform the British nation into a great military empire.

#### AN UNIQUE MUNICIPAL TAX.

A Frenchman, in the last century, demonstrated that the whole revenue of the country could be raised by a single tax, and of all articles, he selected for taxation, bread. The figures showed that the result he claimed would follow the adoption of his plan. The physiocrats contended that all taxes should be raised from land. At the present moment, the grist tax, in Italy, produces a large proportion of the revenue. A pamphlet, written by Mr. Thos. Fyshe, and just published in Halifax, N. S., reverts to the physiocratic idea. Mr. Fyshe would raise all the taxes from the City of Halifax from land, to the exclusion even of the buildings which are erected upon them.

Mr. Fyshe, if he has not drawn from the storehouse of the author of "Progress and Poverty," has received his inspiration from a common source. But Mr. George does not shrink from the avowal of a desire to confiscate all the rent of land by means of an unique tax. Mr. Fyshe, without going to this length in words, treats the city as the joint owner of all the land in it; and he only allows a very limited right to what he calls the registered owner.

This doctrine is a dangerous one from the point of property of all kinds. For the arguments for an unique tax could be turned with at least equal force against other kinds of property. Mr. Fyshe, assumes that land involves the expenditure of more taxes than any other property: but this is at least doubtful. Land requires no police to guard it, though buildings do, and buildings which contain treasures most of all.

It seems pretty certain that there was a time when personal property bore more than its fair share of burdens in Halifax. In 1867 the real estate was valued at \$8,061,-

800, and personal property at \$7,965,000. In 1879, the figures were, real estate \$11,122,494, personal property \$3,841,084. In New York city it is held that personal property, if only it could be got at, should pay three-fifths of the taxes. We are quite aware of the difficulty of getting at personal property. Notoriously it is difficult to get at anything when the tax-gatherers are around which it is possible to conceal. False statements are constantly made of the personal property held. But that is no reason for allowing this kind of property to escape all taxation. Nor is the demoralization shown in the making of false statements and the making of false oaths, properly attributable to the law. The man who will forswear himself to escape his share of public burthens is already demoralized. He would cheat at cards, or soil his honor in any other way. There is no obligation more binding upon a man than that he should bear, even voluntarily, his fair share of the public burthens. There was a time when the honour of the people of Holland was, in this particular, trusted implicitly by the state; every man was allowed to assess himself and to carry his taxes to the public treasury and deposit the amount without any one but himself knowing what it was. That we are very far from this state of things is shown by the frauds resorted to to escape the taxation of personal property. But though this is true there is no more difficulty in ascertaining the earnings of incorporated companies than the rent of land, nor in fact so much; the former is necessarily published, the latter is just as much liable to be concealed as any other personal property. And it is the rent or product of land that is properly taxable, not the land itself. If it were allowable to tax land, irrespective of its productive power, direct or indirect, it would be equally allowable to tax not what personal property produces, but personal property itself. We must avoid dangerous principles, in whatever guise they present themselves.

The true ground of complaint with Halifax taxation seems to be that certain kinds of personal property are made to bear an undue weight. If Mr. Fyshe is correct in saying that a person who lends money at seven per cent. has to pay over 21 per cent. in taxes, the fact may still afford no proof of inequality in the rate. The remedy for a real inequality should be sought in a removal of inequalities, not in the discovery of an unique source of taxation. All schemes of unique taxation have invariably failed, and must always fail, on account of their manifest injustice.

But their general rate of taxation is over the amount complained of—1.53 in the dol-