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LONDON, THURSDAY, FEB. 13.

SIR JAMES AS A LOGICIAN.
Sir James Whitney's new chain of reasoning will make old ladies shiver. Here it is:

Tax reform is Henry Georgeism.

Henry Georgeism is political socialism.

Political socialism is the abolition of home, marriage, and religion.

A chain is as strong as its weakest link, but what sort of a chain is it that has no link at all? Look at the first link, so-called, Mr. Rowell proposes a general act to assess or tax buildings at 75 per cent. of their value, and land at 100 per cent. Sir James says this is Henry Georgeism or single tax. But in many Ontario municipalities there is already a wider variation between the assessments on land and buildings than Mr. Rowell suggests.

Therefore these communities have gone over to Henry Georgeism, and home, marriage, and religion are going to the dogs. The case is even sadder in the west. In the four provinces there scores of municipalities have no taxation on buildings, and must be farther advanced on the road to perdition than Ontario. Every provincial government in the west, in allowing communities to choose their own incidence of taxation, is in this godless conspiracy.

Because Henry George wished to appropriate all land values, for public purposes, is it Henry Georgeism to exempt buildings from taxation? Because Socialists advocate the public ownership of all the means of production and distribution, is a man a Socialist because he prefers public ownership of a waterworks system? Mr. Rowell's proposal is no more Henry Georgeism or single tax, or even an installment of it, than the public control of the postoffice is a step toward socialism. But if it were single taxism, the second link of Sir James' wonderful chain of logic would be as flimsy as the first. Single tax is the antithesis of socialism, as Sir James would have known if he had even glanced at the literature on the subject. Herbert Spencer, the most unmitigated individualist of the latter half of the nineteenth century, regarded the public ownership of land as essential to a completely individualistic system. When Henry George's "Progress and Poverty" appeared, Karl Marx, the intellect of the Socialist movement of this day, denounced the single tax theory as a "Socialist-cally-fringed attempt to save the rule of capitalism and to establish it in fact on a still larger foundation than at present." Kautsky, the great Socialist pamphleteer, stated the objection in more detail:

"The quantity of wealth that a landlord can appropriate from the capitalist class becomes larger in proportion as population grows. In proportion as the capitalist class needs land, i. e., in proportion as the capitalist system of production expands. In proportion with all this, rent rises; that is to say, the aggregate amount of wealth increases—either directly or indirectly—from the surplus that would otherwise be grabbed by the capitalist class alone."

W. English Walling, who has written the most authoritative book on Socialism in recent years, said only last year:

"The industrial capitalists have every motive to put an end to this kind of parasitism (landlordism), and to use the funds secured through conscription of taxation of the unearned increment of land to lessen their own taxation."

As to the third link of Sir James' (Whitney's) chain, the Socialists can fight it out with him. The man who can deduce the abolition of religion and marriage from a reduction of 25 per cent. in the taxation of improvements, would be an easy mark for any tub-thumper addressing a fortuitous gathering on the market square.

WHERE WESTERN ONTARIO SUFFERS.

The authorities of Toronto University are out after a larger financial support from the province. The university's net revenue for the past year was \$854,594, its expenditure \$875,849. In 1905, only eight years back, the whole expenditure of the university was only \$185,000, much less than a quarter of that of 1912. And still the University of Toronto needs more of the province's money.

The Farmers' Sun says that the great buildings donated by benefactors are impoverishing the University of Toronto, as they did McGill a while ago, and "the cry is still more hay," as of the elephant in "Wang." The Toronto Star complains that the doings of the university governors are secret and compares their expenditures to the "secluded" control over \$5,000,000 surrendered by a subservient legislature to the Whitney tyranny for nursing Northern Ontario. "Would it not be better," asks the Star, "if the meetings of the governors were public, and if the expenditure were under the control of the

Legislature, so that university policy would be freely discussed in the Legislature?"

The new report of the governors shows a total attendance in all faculties of 4,126, of whom 1,285 come from the city, 2,900 from the province outside Toronto, and 761 from other provinces and foreign countries. In University College, the central part of the institution, the place of pure arts studies, 437 students are from Toronto and 480 from the rest of the province. As far as the pure arts course is concerned, Toronto city benefits almost equally with the whole rest of the province, though its population is not one-fifth that of Ontario. Eastern Ontario students go largely to Queen's or McGill. From Western Ontario a sprinkling goes to this or that university, but a university arts education is not much thought about here, because the Western University is not only properly supported, but in its arts work is as yet even discouraged and hampered by the Government.

It is interesting to reckon up the cost to this province of educating the extra-provincial students in Toronto University. They form over 18 per cent. of the total attendance. Eighteen per cent. of \$875,000, the total expenditure, comes to about \$160,000 per annum. The Western University has not asked for half that annual grant for the education of Western Ontario students, but with a shameful unfairness to this whole region the Government gives nothing directly to the Western, while forking out last year \$160,000 taken from Ontario people at large for the education of outsiders. And now the authorities of Toronto University are asking for more. It is simply preposterous that our Government should go on putting up hundreds of thousands of dollars year in and year out to give the sons and daughters of Toronto citizens four or five times the university privileges they are entitled to, let alone paying \$160,000 a year for the education of outsiders, while neglecting a good half of its own people.

Western Ontario is not fairly used so long as this anomaly goes on uncorrected. The way for the Government to redress the balance is to strengthen the university which can serve distinct local needs in Western Ontario. The taxes raised from this wealthy territory for university education should not be all applied to the advantage of Toronto, other provinces and foreign countries, in an institution which confers too little benefit on the Western peninsula of the province. The Western University seeks only its due and the due of the region which it is to serve.

Mr. Beck accuses Ald. Richter of playing to the grandstand. But isn't it time the grandstand had a show?

Congress has just declared Wilson elected President. The American constitution is not much of a news agency.

"Reduce the taxes on buildings, and home, marriage and religion will disappear," declares Sir James Whitney. "Logic is logic, that's what I say."

If the exempting of buildings from taxation would end in abolishing religion, as Sir James Whitney says, hadn't we better tax the churches?

Mr. Armstrong, M. P., would like to see the Intercolonial extended to this city. Hasn't he heard that certain people in London are trying to keep steam roads out?

Sky-scrapers are rising in Toronto's business section. They will partly redeem the city's present down-town ugliness, but they will prevent any real beauty in the future.

The hydro-electric commission is not the proper body to decide the dispute over street lighting between the city council and the waterworks board. The commission is an interested party.

The new ward of this city will enjoy for 15 years a lower assessment on most of the land than on new buildings. By that time its moral condition will be shocking, will it not, Sir James?

If Dr. Friedmann, as reported, is asking money for the formula of his tuberculosis serum, he is a renegade to his profession, whose noblest tradition is that its discoveries for the benefit of humanity belong to humanity.

Charges against two or three British cabinet ministers in connection with a Government contract with Marconi have been completely exploded. A city broker named Lawson, who led the attack in a series of articles, miserably failed to support his case when brought into court. L. J. Maxse, the vitriolic editor of the National Review, refuses to disclose the sources upon which he based similar attacks and will be arraigned at the bar of the House of Commons. There is where the House has an advantage. Any member inside can slander anyone outside with impunity. But a man outside who slanders anyone inside can be locked up in the clock tower of the House.

OF COURSE.

The Allis-Craig postmaster has been dismissed. Somebody else wanted the job.

BRITISH SHIPBUILDING.

At present 592 vessels, aggregating 2,368,371 tons, are under construction in Great Britain. This tonnage represents an increase of 25 per cent over that of last year.

The old land still builds most of our ships. This should not be. We are not an inland people, unused to the ways of the salt water. Compare our sea-front

with that of Germany, Holland or Norway. They are glad to have a window overlooking the North Sea, yet they build, equip and maintain great fleets of merchantment. In time we should build all our ships.

MUCH WORSE.

[Ottawa Free Press.]

One of the outstanding features of the opening of the Ontario Legislature was the fact that Lieutenant-Governor Gibson wore a rain coat. It might have been worse. Sir James Whitney might have worn kilts.

AS GIRLS READ DARWIN.

[New York Tribune.]

Miss Elizabeth Marbury, the dramatic agent of New York, said at the Colony Club the other day:

"It is an error to think that the intellectual girl is a dowdy. Those with the highest marks wear usually the nicest frocks."

"I said one day to a Bryn Mawr girl:

"How beautifully your pannier gown fits, dear. I thought you grave and reserved seniors were above such trifles."

"Oh, no," said she. "We all believe here in the survival of the best fitted."

PERSISTENCE.

[Cleveland Plaindealer.]

Honor the men who fall and rise. The men who slip as they near the prize.

Honor the men who trip and fall. Yet clamber anew the broken wall.

JUDGMENT SUSPENDED.

[Judge.]

"Well, Harry," said the visitor, "did you come out well at Christmas?"

"I don't know yet," said Harry. "I haven't had time to swap any of my presents with the other fellows yet."

THE PURITAN STRAIN.

[Life.]

The artists and critics may rave as they will of prudishness prim and precise. They claim that it hampers their art and their skill.

To have to be proper and nice; But for all its squeamishness, all of its cant,

It holds us to decency, plain, And I'm willing to lift up my voice in a chant,

A hymn to the "Puritan strain."

It may be a trifle too rigid and grim And hard on the spirit of Youth, But it keeps the commandments from growing too dim

And it holds to the right and the truth; It's harsh and unyielding in many a way

That causes but worry and pain, But a man or a nation won't go far astray

If controlled by the "Puritan strain."

It's helped us to conquer the country we own

Which stretches from sea unto sea; It's sobered and tempered us while we have grown

A nation united and free, It's grappling undaunted with problems more vast

With power of hand and brain—That grim, granite purpose will save us at last:

Thank God for the "Puritan strain!"

MOSTLY MEN, EVIDENTLY.

[Boston Transcript.]

Bix—Has your wife many speaking acquaintances?

Dix—Not very many; they are nearly all listening ones.

SWAT INDIRECT.

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Mandy—What for you been going to do postoffice so regular? Are you correspondin' with some other female?

Estus—None, but since ah been a-readin' in de papers 'bout dese 'conscience funds' ah kind of thought ah might possibly git a lettah from dat ministah what married us.

PROOF OF ESTEEM.

[Washington Star.]

"My speech made an impression on you, then?"

"Yes," replied Farmer Cornetness. "The way you audaciously sat still and listened all that time showed that those people must think a heap of you."

HIGHMINDEDNESS.

[Boston Advertiser.]

"Why are you looking so virtuous and high-minded lately?"

"I've decided to cut out the musical comedy for one week and attend that performance of Shakespeare I see billed."

DEFINED.

[Philadelphia Record.]

Tommy—Pop, what is contentment?

Tommy's Pop—Contentment, my son, is generally a feeling that only comes when we have more than we can possibly use."

WHAT LUCK!

[Judge.]

Fond Mamma—"What have you in your apron?"

Daughter (breathlessly)—Oh, mamma, such good luck! Clara Gray's cat had six kittens and her mamma would only let her keep one, so she gave me the other five.

RIGHT AT FIRST.

[Sacred Heart Review.]

Baker—"I was out in Blakeley's motor last week. He has everything in it, even a pedometer."

Barber—"You mean speedometer, old man. A pedometer is an instrument for measuring how far you walk."

Baker—"All right; I'll stick to pedometer."

BALKAN WAR SONG.

[Cincinnati Enquirer.]

Hurrah, hurrah, we'll sing the jubilee, Hurrah, hurrah, the flag that sets us free;

So we'll sing the chorus from Zdenkylp to the sea.

While we go marching through Skylog, wafaliximfobipipof.

HE MEANT WELL.

[The Spectator.]

"The Curate (beginning his sermon)—"My dear friends, the week before last we took 'The World'; last week we took 'The Flesh'; this week we will go to 'The Devil'."

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