

recommendations of the Assessment Committee embodied in the proposed Act are a step towards this desired reform.

Real property is to be assessed at its actual value, "the value of the buildings being the amount by which the value of the land is thereby increased." The most important reform is in the abolition of the personalty tax, for which a substitute is afforded in the form of a business tax on merchants, manufacturers, etc., and a house tax on every occupant of a dwelling. The business tax will be seven and one-half per cent. of the rental, which will be estimated at seven per cent. of the value of the premises; the house tax is fixed at five per cent. of the rental.

The income tax will be retained, but somewhat modified. Salaries under \$1,000 are exempt, but incomes derived from investments, stocks, etc., will be taxed at from five to seven mills on the dollar. By this provision a corporation will be taxed as a corporation at the municipal rate, and its shareholders will also be taxed upon their incomes from its stock. Machinery used in manufacturing will be exempt.

The new system is not without complications, but these will be largely removed when the law has been put into application. The tendency of the system will be ultimately to simplify and unify the entire basis of, and methods of taxation, and its great advantage is that assessment will be more equally divided. All values will be taxed, and while there are reasonable exemptions, revenue will be derived from sources which heretofore it has been practically impossible to reach.

The Guardians of the West

THE peaceful opening-up of the Canadian West and the establishment there of a law-abiding social life have been largely owing to the faithful work of the Northwest Mounted Police, than whom there is nowhere in the world a more effective band of soldier-policemen. A lone woman can go in safety through any part of the western wild. The settlement of the plains south of the boundary was attended with massacres and atrocities beyond description; but there

has been nothing of the kind in Canada, and the credit is due to the Northwest Mounted Police.

Seventy-nine detachments cover a territory some 1,000 miles wide and 500 miles from north to south, over which they have absolute police control, guarding against thieves, smugglers, criminals, forest fires, and all emergencies that threaten the peace of the settler. They are under strict military discipline, and, chosen from various sources, represent the physical perfection of the plainsman. The thousand men who thus keep the peace of the Western Territories form an organization quite unique in any part of the world. They are subject to great hardships, and undergo daily experiences of which the world never hears, but which are as truly heroic as the deeds of soldiers.

The patrols of the Mounted Police are being yearly extended northward, and it is expected that this year they will reach beyond the Arctic circle. A patrol has already been established eight hundred miles north of Edmonton, and by the end of the year there will be another at Fort McPherson, a thousand miles further north, at the mouth of the Mackenzie River. The Yukon district has been covered for some time, and when the Mackenzie patrols are established, communication will be maintained between Dawson City and the extreme North. The efficient policing of the new Western country in this way is a precautionary preparation for future colonization, and settlers will not be long in following the Mounted Police.

Ontario's New Railway

VERY satisfactory progress is being made in the construction of the Temiskaming Railway, which is being carried on by a commission appointed by the Ontario Government. As this is a government undertaking, the public are closely interested in it, and its ultimate success will have much to do with the future of government and municipal ownership. So far the construction policy of the new line has proved a good one.

The laying of rails began last month, thirty-five miles of the route being fully graded. The first section of the road has,