that far west inaccessible? Will his Lordship tell us what he thinks would be the condition of those wide forests, over which the standard of England now droops, if the stripes and stars waved above them? We feel we are treading upon dangerous ground, but we put it to his Lordship, on his allegiance, to say how long that standard will continue to droop over those territories if their resources are not brought fully to bear in the competition with the rival State. The tale is old, how Canada remained true to its allegiance when all were faithless found: how even the "*habitants*" of the Lower Province adhered to the Government, which had remained true to the conditions it had made with them in taking them under its protection. What is the requital these faithful Provinces have found at the hands of the British Government?—Is it wonderful that they look with wavering at the onward march of the neighboring States—that they yearn for that unlimited development which would be so easy of attainment—that they are hardly content to remain, with crippled resources and in a fruitless allegiance, a bye word and opprobrium of submissive loyalty and tame fidelity?—*Emigrant.*

## Provincial Parliament.

### HOUSE OF ASSEMBLY.

MONTREAL, March 28.

UPPER CANADA ASSESSMENT BILL.

On the order of the day for the second reading of the Bill to regulate assessment in Upper Canada, being read.

Mr. HINCKS drew the attention of hon. members to this subject, which had been before the country since he had a seat in the House, and which was admitted to be of the last importance. When last in the Council he had introduced a bill like this, which was read a second time; but went no farther, in consequence of the change of ministry. Afterwards, Mr. Draper brought in a bill to remedy the evils complained of; but that was referred to a select committee, and there lost. It was not afterwards renewed. As to real property, it was necessary it should be assessed at its proper value. He might mention that in Lower Canada, real property was assessed at its value; not as in Upper Canada where lands were assessed, if cultivated, at 20s and if uncultivated, at 4s, though the lands thus assessed were sometimes worth £100 or £150 per acre.. Again, it was desirable to have a uniform system of assessment throughout, not as in Canada a present, where every municipality had a separate mode of assessment, according to its act of incorporation. The principal objection to this bill, was the tax on personal property. It was said that this was an inquisitorial tax, prying into persons private affairs.—But now, first he would ask whether the House would adopt the principle of assessing the land only? If not, would it, as proposed in Mr. Draper's Bill, tax only those articles used by farmers: as horses, cattle, carriages, &c? Now, he was prepared to show that no person could, from the working of this system of assessment, know anything of any man's affairs. No one ever went to an assessment roll in the United States to know what a man's affairs were. He would illustrate this:—a person living in Hamilton might own real estate all over the Province. He might own £30 000 in this way, and yet by the assessment roll of Hamilton not appear to be worth a farthing. He might hold stocks in joint stock Companies, assessed at their head offices.—Though he had all this property he might deduct from this every debt owed, and a person, holding this, might declare that he had no personal property to tax at all in Hamilton. His lands might be in one place: his bank stock in another: he might have nothing to tax in Hamilton. He had inquired at New York, Boston and Oswego, and had heard no one object to the working of this law. To the last named place, he went in company with the present Mr. Justice Sullivan then greatly opposed to this law: they saw the assessment rolls, and they saw the books of a large and well known house—Croker & Co., we under stood—who were hardly assessed at all for personal property, though they were men in most respectable circumstances. With regard to the items of assessment for schools and the Lunatic Asylum; it was clear that owners of personal property were as much interested, and ought to pay as much as landed proprietors. He believed hon. members would find, if they threw out this bill, that they would not be thanked by their constituents. The bill had been compared to the English act, and it had been said that assessors might, under it, go into houses, and examine the most minute articles. That was a great mistake, and he had the English income act in his hand, from which he would show what power the tax gatherers had there. Here the hon. member read several passages from the English act, to show the powers possessed by the Income-Tax Commissioners in England to examine persons on oath, examine account books &c., for the purpose of assessing tax payers. Then what had been found so obnoxious in this tax in England? It was this—the tax there was an income tax; not like this a property tax. Persons who had no property there had to pay.—Suppose a man there possessed of nothing, made three or four hundred a year by his profession, and hard labor; that man would be charged as much as if he possessed £10,000 in the stocks. That was the ground of complaint there, and it did not exist in the present bill. Throughout the agricultural population, they were almost unanimously for the bill, and if the clause for assessing personal property were struck out, it would create the greatest dissatisfaction among the farmers. The government had brought in the bill in the shape they thought it ought to pass; that was to put a tax on every man's property, real and personal. It was not a new principle, but had worked well in the United States; and he mentioned this, because Mr. G. Wakefield, in 1843—at that time one of the strongest supporters of the gentlemen opposite—had industriously asserted that the ministry desired to carry this measure and the University bill, by Lower Canada votes. The bill, however, in 1843, was carried by a majority of Upper Canada votes, and he believed this would also be so carried; but he knew that there would be opposition from gentlemen belonging to his own party, and if the general feeling among them was against the personal property clause, the ministry would abandon it; but on the heads of those gentlemen be the responsibility of the abandonment. He well knew there would shortly be demands for it, which it would be impossible to reject.

Mr. BOULTON (Norfolk), quite agreed with the hon. member who brought in the bill, that a great change was desirable and necessary in the assessment law. It was very necessary with regard to real property, because everybody knew, that in this country land was valued arbitrarily, without any kind of reference to its actual value, and that great injustice was done to the whole population of Upper Canada. But to that portion of the measure which related to the assessment of personal property, he was as much opposed now as he was in 1843, when a similar measure was proposed by his hon. friend from Oxford. Since then, he had given a great deal of consideration to the subject, and heard the opinions of many persons, and his objections to the measure remained unchanged. He (Mr. Boulton) represented a rural constituancy, and he knew that this was not a popular bill in any county in that part of Upper Canada from which he came. He thought the bill was founded on a false principle, that it was the worst arbitrary measure that could possibly have been contrived. It seemed to him a most strange and inconsistent course for the hon. member to stand up and urge most powerful arguments in favour of a repeal of the Usury Laws, so as to induce capital into the country, and at the same time heap upon it an additional incubus to prevent its being brought into the country.—It has been said that in England the tax was on income; and he (Mr. Boulton) thought it would be much more just to place the tax on income than property, because the citizen and professional man, who, by his skill or industry had acquired a handsome income, was quite as able to pay a small tax, for the purpose of local improvement and schools as the man who, not being in any way in business, had amassed an amount of property in many instances in this country unproductive, and who was gradually escheating a portion of it every year. The income tax too, was only resorted to in England a *dernier resort* to prevent the nation being plunged year by year deeper into debt. He admitted that a property tax was a just tax in England, because there, property of all kinds had a well regulated value, and every one having property for sale from a match up to 100,000 quarters of wheat could get the fair value for his property; not so in this country, where there are masses of property of real intrinsic value, for which, under present circumstances, absolutely nothing could be got. If it was a tax to be raised from the rural population for rural purposes, he would not object to it, but it was not so. It was well known that in the remoter settlements, they would scarce find a man who was worth £300, and in the whole of Upper Canada, he believed there were few, if any, who were not in debt. The tax in the latter case, he need not state, would be inoperative, as, if their debt were paid they might have nothing to tax them for. It was said that there was nothing inquisitorial in the measure, but he could not see a more inquisitorial system than making it imperative on a man to take an oath of what he was worth, a large amount could swear he was worth nothing, whereas the honest man, would be made to bear his own burden and the burden of the dishonest man as well. What honest man therefore, could take an oath for this purpose and not think the measure inquisitorial.—He might instance the case of Mr. Bethune, a very worthy man, who possessed the greater part of the steamboats on Lake Ontario—say that he was in a state of insolvency and that he was brought forward to swear how much he was worth. It might be said to him—why Mr. Bethune, you have ten steamboats and each of these steamboats is worth £5000, this will lay you open to a tax on £50,000, and if Mr Bethune did not wish to swear that he was not in a position to be trusted for £5, he must allow himself to be taxed for the amount named. Other instances of a like nature might be given. The bill in his opinion was an obnoxious one, and not in the present condition of the country called for, and taking it in all its bearings, he thought it one of the most unjust measures which could possibly have been introduced into the house. It had been regarded with aversion when introduced in 1843, and the same aversion would be evinced toward it now. Hon. members had been warned by the hon. Inspector General, but in his turn he would warn the government, not to carry the measure through this session, but let it lie over till the country had the opportunity of expressing their sentiments on the subject.

Mr. THOMPSON said that when he considered that hon. gentlemen were there to do justice to the public, and not to attend to their own interest he was decidedly in favor of the bill. (Hear.) It was a measure that would have the effect of putting on a more regular footing, the taxation of Upper Canadians, amongst whom the poor man is at present more heavily burdened than the rich. For instance the land worth 20s an acre was taxed as heavily as the land which was worth £100; and the merchant who sold £10,000 did not pay any more than the merchant who sold only £1,000.—(Hear, hear, hear.)

Mr. MERRIT was delighted to hear the remarks of the hon. gentleman who had just spoken, as he was precisely the person from whom any marks of approbation would have weight. He cared not if capital were in lands, money, bonds or mortgage; it was all liable to assessment under any sound system of taxation. It was not intended to increase the taxation by one farthing, but to make a fair and equal division of it. Honorable gentlemen appeared to forget that the farmer at present pays the whole taxation, as could be seen by a reference to a list of articles taxable under the law of 1819. There is now a capital in the country, and he should like to know on what principal capital should be exempted from taxation? He could see no good reason why it should not be subjected to an equitable tax, instead of putting the whole amount of the taxation on the agriculturist. He had heard a great deal respecting the inquisitorial nature of levying the taxes under this law, that it would be exceedingly unpopular. He was prepared to admit that it would be unpopular among the European population, because they did not understand it; but on the contrary it would be popular among the American population, because they would understand perfectly that the assessor was not to go into a man's house and value every article it contained, as the Englishman invariably appeared to think.—Instead of that being the case, the assessor takes the valuation from the proprietor. That was the principle on which they proposed to act, and it was the same principle that has been acted on for years in St. Catherines and other towns in Canada, and he had not heard of a single cause of dissatfaction; but if a party were aggreived by the assessment being taken too high, by going before the Quarter Sessions and making affidavit to that effect, and to the amount of personal property he was worth, he could not be taxed for any larger amount than that mentioned in the affidavit.

Mr. WILSON said, there was not a measure before the House, which would be more earnestly discussed out of those walls, than the one then before them, because its provisions would effect every individual householder in the country. No proposition seemed more clear to him, and more just than this, that every individual in the community, should contribute according to his means, an equitable share of such taxation, as was imposed for the general benefit of that community. If this bill proposed the fair discovery of every one's means of paying taxes, it did all that could be done, for the rating of those taxes would be left to the local authorities themselves, who were to say, how much was required, and how much should be rated. That the direct taxation of the Upper Province, with few years exceptions, was made for purposes purely local, and by the local authorities themselves, was so well understood, as scarcely to require notice, except for the purpose of embracing the whole range of the question. These local taxes, up to the present time, had been rated, and imposed upon an arbitary valuation or assessment of real or personal property. The subjects of assessment and taxation—their valuation and the rate which could be imposed upon them, as the law now stood, might be thus concisely stated. Every acre of arable pasture or meadow land, 20s; every acre of uncultivated land, 4s; every town lot, siuated in York, Kingston, Niagara, and Queenstor, £50: Cornwall, Sandwich, Johnstown, and Belleville, £20; every town lot on which a dwelling house is erected in the town of Brockville, £30; every town lot on which a dwelling house is erected in the town of Bath, £20; every house built with timber squared or hewn on two sides, of one story in height, and not two stories, with not more than two fire-places, £20; for every additional fire-place, £4; every dwelling house built of square or flatted timber on two sides, of two stories in height with not more than two fire places, £30; and for every additional fire place, £8; every framed house under two stories in height, with not more than two fire-places, £35; and for every additional fire-place, £5; every brick or stone house, of one story in hight and not more than two fire-places, £40; and for every additional fire-place, £10; every framed brick or stories in hight, and not more than two fire-places, £60; every additional fire-place, £10; every grist mill, wrought by water, with one pair of stones, £150; every additional pair, £50; every saw mill, £100; every merchants shop, £200; every store house owned or occupied for the receiving and forwarding goods, wares or merchandize for hire or gain, £200; every horse kept for purposes of hire or gain, £19; every horse of the age of three years and upwards, £8; oxen of the age of four years and upwards, per head, £4; milch cows per head, £3; horned cattle from the age of two years to four years, per head, 20s; every close carriage with four wheels, kept for pleasure, £100; every curricle, gig, or other carriage, with two wheels, kept for pleasure only, £20; every waggon kept for pleasure, £15. He said that, on no other kinds of property than these, could any rate be imposed—and it naturally suggested itself to ask, whether these things, and these only, were the true representatives of a man's means? and whether the valuation was equitable? The answer to both enquiries appeared obvious. The property above enumerated, reached but slightly the means of the wealthy.—The valuation was originally in most instances arbitrary, and from the developement of the resources of the country, had become unjust. Thirty years ago, when land could be got for almost asking, it might have been well enough to estimate it all at an equal value; but it could not be so now. If land had been worth improving at all, it could not be of less value when improved, than £3 per acre, and from this sum it might range to £25 in the neighborhood of our cities. The Government price of wild land was now 8s; but even this might become, from situation, as valuable as if it were improved. But by the law, even as amended by the District Council Act of 1841, no land could be taxed over a penny on the acre,—and, practically, the most remote and poor settler paid as high a tax on his land, as the most wealthy farmer in the immediate neighborhood of a city or large town. By wise policy, valuable unimproved lands, retained merely that they might increase in value, by the improvement of other lands about them, he thought, ought to be rated yearly, at their increased value, and taxed accordingly,—while land of little value should be rated and taxed in the same way, and not by mere general and arbitrary value as established in 1820.—Then as regarded personal property, no one could say that the possession or not, of the property above enumerated, was the true criterion, by which to judge of a man's means of paying taxes. There are some indications of wealth, properly embraced by the bill, but others, at which it grasped, by no means sustained those indications, on the contrary they truly indicated a decaying not a flourishing state of a man's affairs, and indicated poverty with refinement more than affluence. There was something offensive perhaps in the mode of its operation, and in the trying powers of its officers, which ought to be modified. Then there were exemptions, which should not have been made, to the extent, at least proposed by the bill. On the other hand there were some things omitted, which might fairly have been put in the bill as subjects of taxation. He had been unable to discover, why the income of professional men should not be embraced in this bill.

Mr. STEVENSON went over the items on which the taxation in Upper Canada was now charged, by which he showed that one-third of that sum was levied on personal property, and two-thirds on lands: so that personal property did not now escape, and he thought some which did not now escape would do so under this bill. This bill was copied almost verbatim from the law of the State of New York. From the State of New York there was assessed on real property $500,000,000: on personal property $115,000,000, so that the latter was but one-fourth; out of this $115,000,000 was in the city of New York, so that out of New York nearly 19-20ths of the whole burden fell on the land.

Mr. MORRISON though opposed to the details of the bill should vote for the second reading. He agreed in the main principle of the bill that a more equitable system of taxation was desirable in Upper Canada; but he objected to the personal clauses of the bill, and should oppose them strenuously. He considered that the bill, similar to this intrrduced in 1843, was one of the principal causes of the defeat of the party at the general election immediately afterwards. He knew that the present assessment law pressed heavily on the poor man, and on those who lived in the back-woods, and lightly on those who lived in front townships. And he knew that some change in the law was desirable, but he believed the reason why all assessment laws had failed, was because these obnoxious personal clauses had been introduced into them. The hon. Inspector General had referred to the Senate of New York; but he (Mr. Morrison) did not think we ought to go there for our laws and legislation. We might very well refer to their principles, but we should not copy too closely from a republican country. He (Mr. M.) knew that the personal clauses of this bill were obnoxious to the majority of the people of Upper Canada. Every letter he had received from his constituents had pressed upon him the necessity of endeavouring to prevent this measure from passing through the House. He (Mr. Morrison) was glad to hear the Inpector-General say that if a majority of members from Upper Canada were opposed to these personal clauses, he would abandon them with pleasure. He believed that the hon. member would find a majority of the Upper Canada members were opposed to these clauses. The hon. Inspector-General had referred particularly to the merchants as the parties who were to be taxed. (He Mr. M.) was not there for the purpose of protecting the mercantile interest; but he would tell the Inspector General that the merchants of Toronto, and the merchants of Upper Canada were entitled to some respect; and when they said that this was a most inquisitorial measure he (Mr. M.) thought they were quite correct. Indeed it was but necessary to refer to the bill itself, to show that it was most inquisitorial. But his principl objection to the bill was, that the people of Upper Canada were opposed to it: and even the ministerial press had thought it prudent not to discuss the measure. He was in favour of the principle of the bill—uniform taxation; and he was not against a personal property system, but it must not be obnoxious to the people.

Mr. *Hincks*—What is your system?

He Mr. Morrison had no system. He took it for granted the Government would bring down a proper measure, but he did not think they had done so. He thought the Government ought not to have pressed this measure as a Government measure; the measure would not give any revenue to the Government, and they might, by means of a clause in the municipal act, have given the different localities power, if they thought proper to adopt these personal clauses; but they should have been omitted from the government measure. The hon. member concluded his speech by saying that he would vote for the second reading of the bill; but oppose it as forcibly as possible in its other stages.

Mr. *Richards* expressed himself struck with the observations of the hon. member for the Third Riding of York, and was surprised that he had taken up the subject so warmly. The hon. Inspector General had said that he would not press the taxation clauses if he was not supported by a majority of the upper Canada members, but he would have the hon. Inspector-General to recollect that although he might not get a majority of members from Upper Canada to support him, he might have the support of those who represented the majority of the people of Upper Canada.

Inspector-General *Hincks* explained that he had said if he was not supported by a majority of the Upper Canada members who supported the Ministry—the Liberal members—he would not press the clauses.

Mr. *Robinson* said there is inequality under the present law and there would be inequality under the bill. At present there was in the Home District about half the whole tax levied on personal property; now that would escape under the present bill, for all property under £300 would be exempted.—The hon. member read a letter from a gentleman who he said had introduced a great deal of capital to the country, but who declared capitalists would not invest here if this bill passed. He was ready to adopt an equitable system for wild lands and some other parts of the bill; but there were many details to which he must object.

Mr. *Cameron* remarked that the bill was said be to obnoxious; but all those gentlemen who had spoken and who lived not in towns, but among the people, and therefore knew their feelings, declared the measure would be a popular one. He was glad the hon. Inspector General had explained the position in which the Government stood and he pefectly understood it; but he hoped it would not be necessary to withdraw the personal property clause, for if so he could not support it. He was himself a merchant with about £8000 invested in shipping and village lots which were worth £25 or £30 each. Now, if he had land in the bush he paid like his neighbor, 18s 8d tax for 100 acres not worth more than $2 each; but for the village lots of which he had already sold £6,000 worth, and was daily selling others he paid nothing at all. How then could he vote to tax every person's property and exempt himself. If there were any clause which he would like to see amended, it was that to exempt property under £300 in value, which he thought too high. The bill embraced the four great principles of equitable taxation—first, that it should be proportioned to the means of those who paid and the benefit they derived; second, that it should be certain, and not arbitrary; third, that it should be collected in the most convenient season; and forth, that it should be collected with the least possible expense. The bill would impose no new tax; but was only intended to make the taxes bear more equitably.

Mr. *Johnston* expressed his determination to vote for the second reading, although he would wish to see some alteration in the details, and therefore would reserve to himself the right of voting for or against the third reading, according to the alterations made therein.

The motion for the second reading was then put and carried in the affirmative.

*Yeas.*—Messrs Armstrong, Attorney General Baldwin, Beaubien, Bell, Solicitor General Blake, Boulton of Norfolk, Bontillier Barritt, Cameron of Kent, Cartier, Chauchon, Chauveau, DeWitt, Flint, Fournier, Foerquain, Guillet, Hall, Hincks, Holmes, Jobin, Johnson, Attorney General Lafontain, Laurin, McDonald of Glengary, McConnell, McFarland, Morrison, Nelson, Notman, Pollette, Price, Richards, Scott of Two Mountains, Smith of Wentworth, Tache, Thompson, Viger, and Wilson.—39.

*Nays*:—Messieurs Badgley, Boulton of Toronto, McDonald of Kingston, Malloch, Robinson, Seymour and Stevenson,—7.

The bill was read a second time, and committed for Friday next.

## RECEPTION OF IMMIGRANTS IN CANADA.

WE know not whether most to wonder at the morbid interests of the Colonial Office in one direction, or its mischievous activity in another. While we sit pondering with melancholy forebodings over the hopeless solitudes of British America, we are startled by the fusillades in South Africa and Ceylon. Our musings on the tardy progress of the scheme of internal communication in our transatlantic provinces is rudely dispelled by the bustle occasioned by the attempt to thrust convicts and a constitution upon the Cape Colony. The whispers in which the lozel treaty was conducted, for extending the sway of the ferret-catchers in the north-west, are rendered inaudible amidst the growls of the planters of Guiana, as they lustily endeavour to thrust the Colonial Secretary out of the management of their affairs. The Secretary is a miracle of perverseness. He insists upon doing the business of one-half the world for them: and positively interdicts the other half from doing anything at all. Now he "bestrides the narrow world like a Colossus"—and anon, as if struck with catalepsy, he stands in an elegant *pose*, gazing upon vacancy.

There are difficulties in the way of the introduction of immigrants into Canada—but difficulties are only recognized by minds of a certain order, as trials of skill—they are looked at, to be overcome. Britain has known a minister who when a case of impossibility was presented to him, pressing, in the midst of his agony, his gouty foot upon the ground, could cry with vehemence, "Tell him he has to do with a minister who *treads* upon impossibilities!" But our Secretary is like to CHATHAM as we to HERCULES.

The province suffered much inconvenience from the number of immigrants in 1847.—Does the Provincial Government propose to itself some large scheme to afford them a better reception for the future? No such thing. Its exclamation, is "Good my Lord GREY, for the love of mercy keep those fellows at home: or if you cannot keep them there, we cannot have them here. Let them, if they must come out, knock at the next door. There is plenty of room for them in the States. Our forests, it is true, want clearing; but that will do two or three centuries hence. We shall perhaps by that time be in the humour to make a step or two in the way of progress."

Every rod of roadway driven into the waste, increases by so much the productive land of the province. Employ the immigrants at a fair remuneration per diem in making these roads, and they will in a short time have saved each one enough to purchase a few acres of the land to which they have opened access, paying down a certain portion, and the remainder of the purchase-money by several instalments. The price paid them by the province for making the road would "enable them to purchase provisions, and to maintain themselves and their families until the time when they had some land cleared, and had secured a crop." A private speculator could thus work a millions of acres to profit. But it seems that Government is simply paralyzed for want of means. Capitalists are shy of investment in Canadian schemes. "We cannot obtain," says a local paper, "a loan of money necessary to construct a few miles of railroad. Although a British dependency, and under British protection, we cannot obtain a tithe of the capital lent willingly to those whom some have been pleased to term our rivals. We must awake sooner or later to the fact that our credit is bad."

This is too bad—a dependency of a nation of capitalists so managed that the capitalists of that nation refuse to invest in provincial enterprises. We agree with the writer already quoted, that "there is evidently something wrong, and it should be the duty of the statesman to discover where the error lies."—*Emmigrant.*

# HURON SIGNAL.

FRIDAY, APRIL 20, 1849.

## THE MONTREAL TRANSCRIPT AND THE HURON SIGNAL.

OUR talented friend of the *Transcript* has written a long common-sense article in reply to our remarks, on his policy, in the *Signal* of the 23rd March. Now, there is, in reality, no point of difference between the *Transcript* and ourself in regard to the principle of paying the rebellion losses; but we regret to perceive that our cotemporary has misunderstood us on this subject.—We have never, so far as we are aware defended either what is called the *policy of expediency*, or yet the policy of Legislating by *precedent*, and if on the subject of the Rebellion Losses, we have written anything which may be understood as a defence of such policy, we have done so inadvertently. The *Transcript* says, "regarded in its abstract character, the question stands thus, is it a right and just thing that one portion of the community shall be punished for the wicked and illegal acts of another portion?"—And in an Editorial headed "The Question examined on its own merits," in the *Signal* of the 23rd February, we expressed the following sentiments:—

"For our own part, we are opposed to *precedent* Legislation, in every single instance, and were we to examine this question of compensation for rebellion losses upon the abstract principles of justice, we would at once discard it as *unjust* in all cases, and peculiarly so in Canada." * * * "We refuse to pay either the Loyalist or the Rebel: the country suffered sufficiently during the rebellion, to counterbalance any good which they have since derived from it, and hence the honest way of settling the account is just to allow the profit and loss to stand against each other." * * * "It is certainly a pity of those who lost their property and were reduced to indigence on account of the rebellion. We feel for them, and would cheerfully contribute our humble mite to assist them as a voluntary act of generosity; but we certainly question their right to demand, or the right of a legislature to give compensation on any other principle than would be recognised in relieving a man who had lost his property by accidental fire. To claim compensation as a right is an encroachment on the rights and reputation of the peaceable inhabitants; as it seems to render them responsible for the deeds of evil-doers. Mr. Lafontaine may urge his 'Resolutions' on the principle of Upper Canada precedent; but as a matter of abstract justice neither loyalist nor traitor, can claim one farthing of compensation from the people of Canada, either from any local fund or from the Provincial Treasury."

And in another article, in the same paper, we stated that we had no sympathy with the Hon. Mr. Lafontaine's Resolutions, as we regarded the discussion of all such questions as a very "paltry species of legislation for which no intelligent people would willingly consent to pay." In short, we have not, so far as we are aware, ever attempted to *justify* the conduct of the Government in reference to this question. Our allusions to the acts of the late Administration, in the matter, were not intended to justify the present Ministry in pursuing the same policy, but to expose the utter want of principle in the leaders of the Conservative Party. It is true that *two blacks do not make a white*—but when we see men raising a hue and cry—creating a violent sensation on the public mind, and even inciting to deeds of outrage and rebellion against a policy which they themselves had introduced, had acted on, and had intended to carry out, the insult offered to the understandings of the people is certainly too gross to be passed over in silence. No reasonable man can for a moment suppose that the indignation expressed against the Resolutions of Mr. Lafontaine, by the Hon. William Cayley and his friends, was sincere.—They were aware that they had hewn out this very measure—they knew that the Upper Canada Rebellion claims were paid on the distinct understanding that the Lower Canada claims should be paid also—they were aware that such a measure would, as a matter of course, be brought forward, and therefore, their indignation was a mere *sham*. And however much we may condemn the policy of taxing the whole people for the misdeeds or a few individuals, we feel a much deeper detestation for a deliberate and systematic attempt to *gull* and insult the whole people. We never can have any sympathy with *shams*—we would rather be boldly robbed of a pound than be gulled of a penny.

*Ninty thousand pounds* is, no doubt, a large sum of money to be paid for nothing; but while we would unhesitatingly denounce the payment of this sum, or of ninety farthings in the purchase of political support, we would willingly prefer the payment of nine times ninety thousand pounds, to the rebellion, and bloodshed which the "indignationists" seem to contemplate as the only means of regaining place. We are aware that this threatening and inciting to rebellion was confined chiefly to such papers as the Montreal Gazette, and of course meant nothing but an ebullition of disappointed spleen; still it ought to be severely denounced and its authors held up to scorn and ridicule. We had a large amount of this *peper* courage exhibited in Goderich; great Bills declaring "No Surrender," and threatening to "Die first!" but we remarked at the time, that if our courageous townsmen could be prevented from dying of *Delirium Tremens* or of hunger resulting from indolence, we would become security that they would scarcely perish by the sword. Now, supposing that all the threatnings about rebellion and "annexation," were just as meaningless throout the Province, as they were at Goderich, yet, we say that such stuff and its authors should be held up to contempt. Such reckless conduct might possibly have the effect of leading to partial outrages, such, for instance, as the late riot produced in Toronto by the vicious inflamatory articles of the Patriot; and, at all events these characters have performed their share of the labor, and incurred their portion of the guilt of producing a rebellion; and have, therefore, forfeited their right to the blessings and protection of their country's laws. But though the late *sham* "indignation" meetings had contemplated nothing farther than a change of Government, and the accession of the Tory party to power, we would have felt bound to oppose, and ridicule them, even to the full extent of our ability. Toryism has been the civil curse of the world, and certainly in no portion of the globe, are the traces of its withering influence more deeply and distinctly visible than in Canada. It has, in fact, kept the country almost in its original wilderness state, compared with the condition of our prosperous and progressing neighbors, and no good man who is acquainted with the fact that all the good which has ever resulted from legislation in this country, has been produced by the very men who are leaders of the Present Government, would, for one instant, hesitate in paying his proportion of ninety thousand pounds rather than suffer the Province to be again subjected to Tory supremacy. This is not what we understand by "political expediency;" it is the policy of common sense—it is choosing the least of two evils—the ninety thousand pounds is a heavy sum, amounting to perhaps, fourteen or 15 pence a head to the whole population, a short time and a little exertion will enable us to get quit of the *fifteen pence*, but it is possible that neither we nor our children might get rid of the effects of another Tory Government.

We trust the Editor of the *Transcript* will now perceive that we have not lost sight of our "moral consistency and strict political honesty" on this question of the Rebellion Losses. We do not approve of the principle. We do not *justify* the act of the Government in the matter; but as we are always inclined to apologise for a large proportion of humanity's errors, we *apologise* for the conduct of the Government in this particular instance—and our apology is chiefly founded on the good which that party has done and is likely to do: besides we have such an inveterate dread of Toryism, and particularly of *Canadian* Toryism, that we would consent to pay anything within the reach of our pecuniary resources rather than run the risk of submitting to Tory thraldom. Rectories and Clergy Reserves always sound in our ears as the death-knell of everything that is worthy the name of religion, and as the absolute index to wanton voluptuousness and priestly despotism. Moreover, we have what the *Transcript* honestly admits to be, in his opinion, "a moral certainty," that the Tory party, if in power, would have paid the Rebellion claims in exactly the same way as Mr. Lafontaine's Resolutions propose to pay them. It has certainly been shewn clearly enough that the Tory party did pay the rebels of Upper Canada, and the attempt of Mr. Harris to disprove the statements of Mr. Hincks regarding the payment of the Oxford rebels is, like all the rest of the agitation, a *very shallow sham*.—If her Majesty's gallant troops steal a *horse*, or shoot a *hog*, or plunge their bayonets bravely, through the *entrails of a Yankee Clock* belonging to a rebel, and afterwards pay him the full value for such property, it is straining at a gnat and swallowing a camel, torefuse him payment for his house which they have wantonly consumed by fire. We must deal with mankind as we find them and not as they ought to be and