

we may venture the suggestion that there may be a good deal of illusion in the popular view with regard to the greater advantages offered by the larger staffs and more minute classifications of the great state universities, inasmuch as no one student can profitably avail himself of the services of more than a very few professors at the same time; and he, therefore, who has the privilege of sitting at the feet of, say, three or four, who are scholars and teachers of the highest ability, has really the substance of all that is best and most essential in the way of educational facilities. Nor is it an unmixed good to have all the youth of the country educated under one uniform system. The spice of variety may be as desirable in higher education as in other spheres of human life and activity.

A question of considerable importance, in connection with the land grant promised by the Dominion Government, in 1885, in aid of the University of Manitoba, was brought up in the Commons by Mr. Martin last week. The facts, so far as agreed on by the respective speakers, seem to be that one of the terms of a settlement of certain disputes between the Dominion and the Manitoba Governments, made in the year above named, was that 150,000 acres of land should be set apart by the Dominion Government as an endowment for the Provincial University. This University had been formed by the voluntary affiliation of three denominational colleges: St. John's, St. Boniface, and Knox. As originally constituted the University was to be merely an examining, not a teaching institution, on the plan of the University of London, which was also that of Toronto until a few years ago. When the Manitoba University was made a teaching body, the Archbishop of St. Boniface objected to the transfer to it of the land, save on certain conditions, the purport of which is, as we gather, that the land endowment, or a part of it, should be divided among the colleges, instead of being placed under the control of the University. The other University authorities refusing to agree to this proposal, the Archbishop appealed to the Dominion Government. The Government fell in with his views, and embodied them as conditions in a patent. This the University refused to accept, contending that the land should be conveyed to the University free from conditions. Sir John Thompson at first thought that this had been merely submitted to the University as a draft agreement, but at a later period of the debate learned that the Government had committed itself to the conditions of the draft patent. On the refusal of the University to accept the conditions, the correspondence ceased and has not since been renewed.

Without commenting on the somewhat singular course of the Government in having, so far as appears, acted on an *ex parte*

appeal, without consultation with the other parties in the case, we may say that the first question of importance involved seems to be, whether in finally settling the affair, the Government should deal with the Senate of the University, or with the Provincial Administration. Seeing that under the constitution education is one of the subjects assigned to provincial jurisdiction, and that in this case the original arrangement for the bestowment of the land was made between the two Governments, it is not easy to see on what ground the Dominion Government could justify itself in entering, as Mr. Daly thinks proper, into direct negotiations with the authorities of a University existing in virtue of a Provincial charter. The difficulty becomes the more apparent if we suppose the terms thus agreed on as conditions of the bestowment and acceptance of the endowment to be in some way inconsistent with or contrary to the educational policy of the Province. Would not, in that case, its sphere of jurisdiction have been invaded by the Federal Government? A second question, and one involving a principle which the majority in the Province might deem of special importance, arises in connection with the conditions accepted at the instance of the Archbishop, seeing that these involve, as we understand them, the endowing or subsidizing of denominational schools from the public funds of the Dominion—a thing to which the people of the other Provinces would have a right to object and to which many of them would most strenuously object.

#### TAXATION AND THE FRANCHISE.

There is a marked tendency in these days, in the more democratic countries, to reverse the old order of things in respect to political rights and obligations. In Great Britain, for instance, it was long practically the rule that the representatives of property owners should make and administer the laws, including the collection and appropriation of revenues, while labour bore its full share, or more than its share, of the financial burdens. Under the new order of things labour is coming to have its full share of responsibility in the making and administering of the laws, while property is being called upon to furnish the larger part of funds for all governmental purposes. Whatever may be said by a certain class of political economists, the old maxim, "Taxation without representation is tyranny," commends itself to common sense, reason, and conscience. We have lately seen it argued by a clever writer that the maxim properly applies, and was originally intended to apply, only to organized communities, not to individual members of the community. Most readers will, we think, agree with us that it is hard to see why the axiom, for so we may venture to call it, should not be true of the individual as of the nation, or how it can be true of the nation and not of the individuals composing it. The nation

is but the aggregation of its citizens. As an organized unit it has but an artificial existence. But men are created as individuals and first principles of natural justice or right can apply primarily to them only as individuals, and only derivatively to them in their organized capacity, as nations. Hence the first principle or axiom in question, if it be accepted as such, is valid in respect to nations only as a logical outcome of its validity as applied to each of the individuals of whom the nation is composed.

If this reasoning be accepted, it follows that every adult citizen in any state who is forced to pay taxes under a law which he has had no share in making, to be appropriated by a government which he has had no voice in appointing, and for purposes which he has no means of approving or opposing, is the victim of tyranny. Hence, wherever a property qualification is made a condition of the franchise, the simplest justice demands that only those who have the right to vote, thereby creating the Government, should be under obligation to pay taxes for the purposes of such government. In other words, the principle underlying free political institutions is that it is the right and duty of every citizen to tax himself for the needs of government, but none has a right to tax one who is not a citizen for that purpose. If it be said that that other, even though he may not be given the right to vote, enjoys the benefit of the protection of his person, and the other advantages provided by the taxes, and should therefore help to pay for them, the ready answer is that, on that principle, the divine right of kings, or any other aristocratic or oligarchic system, may be defended. A despot or an usurper may give good government, but few in these days will admit his right, therefore, to exact from those over whom he has obtained the power to rule, the money needed to carry on his government.

But, while by such reasoning it may be possible to prove to the satisfaction of most minds, that the obligation to pay taxes, directly or indirectly, to the state, should be co-extensive only with the franchise, it would evidently be impossible, on those principles, to justify a system of graduated taxation, such as that now recognized in certain features of the tax on inheritances in Ontario, and proposed to be openly adopted and applied in the income taxes about to be levied in Great Britain and the United States. If the obligation to pay taxes rests on the franchise, which makes or is supposed to make it a voluntary, self-imposed obligation, it follows that one citizen should not be required to pay a higher rate of taxation than another, unless, as in the case of those who have votes in more than one municipality, he has more votes than the other. (In reference to that exceptional case, we may observe in passing that it seems so illogical that of two citizens who pay taxes on equal amounts of property, the one should