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CIVIL SERVANTS' INCOMES.

Ottawa city council is making another endeavor to tax the incomes of Dominion officials, making a test case with the Post Office Inspector and the Collector of Customs. Commenting on this step, the *Citizen* says the income of civil servants in the city amounts to \$750,000, the taxes on which, \$15,000, are lost to the civic treasury. An attempt was made some eighteen years ago to break down the barrier of privilege with which the civil servants are surrounded, by levying upon them the same as upon others; but it was unsuccessful. Mr. Leprohon, an official connected with the House of Commons, was selected to experiment upon, and in consequence, the question came before the Court of Queen's Bench in September, 1877. The name of the case was Leprohon vs. the City of Ottawa, and the Court decided in favor of the defendant. Mr. Leprohon then appealed to the Court of Appeal, where the decision of the court below was reversed.

In giving judgment, Chancellor Spragge based his opinion upon the distribution of powers in the British North America Act between the Dominion and the provinces. To the former is given, by section 91, "the fixing and providing for the salaries and allowances of

civil and other officers of the Dominion of Canada." Now, argued the Chancellor, no province has a right to tax the salary of a Dominion civil servant, because if it could do so it would be reducing by just so much the amount that the Dominion Government thought his services were worth; and what a province cannot do directly it cannot empower a municipality to do. Therefore a Dominion civil servant is not liable to municipal taxation. This reasoning was adopted in New Brunswick in the case of Coates vs. the town of Moncton, and has never since been challenged.

There is a way to get rid of the inequality, in spite of Chancellor Spragge's decision. By abolishing the taxation of all incomes, the civil servants would be put upon the same level as their fellow citizens. Their houses and lands are taxed, and they would then pay their fair share of the cost of pavements, light, police and fire protection. The income tax is a most objectionable impost, apart from its discriminations. Let the Ontario Legislature abolish it altogether by a simple amendment to the Municipal Assessment Act, and there will be no need for the proposed litigation at Ottawa. —*Hamilton Times*.

THE COST OF PAUPERISM.

A British blue book has just been issued containing the poor rate return for the year ended Lady Day, 1894. The principal items of expenditure were in maintenance, £2,198,312; out relief, £2,460,503; maintenance of lunatics, in asylums or licensed houses, £1,466,185; workhouse or other loans repaid and interest thereon, £677,082; salaries and rations of officers and superannuation allowances, £1,629,061; other expenses, £1,242,362; total, £9,673,505. In comparing the expenditure of 1893 with that of 1894, it will be found that under every item in the latter year there was an increase. The total of poor law expenditure, which was £9,217,514 in the year ended Lady Day, 1893, increased in one year by £455,991.

AMERICAN FINANCES.

According to reports in the *World*, the New York Bond Syndicate have made such arrangements with prominent American bankers throughout the different cities and country banks as will avert the issue of bonds. It appears they have agreed, if called upon, to exchange as much as \$30,000,000 of gold for legal tenders. Nearly all the parties interested in the present combination participated in the last bond issue, and as they cannot realize on their profits on the transactions until the rate of exchange has fallen permanently below the gold-exporting point, so it becomes essential to the individual interests of the members of the syndicate to make the Treasury situation sure in order that they may pocket the profits accruing under the enormously profitable contract made with the Government in February last. Another important factor in checking the shipment of gold will be large exports of cotton, which must begin immediately. These will have a favorable effect on the rate of exchange. Thus it is hoped that, with the changing of the tide of trade, bankers will soon be able to settle all demands from abroad by obligations due on this side for staples exported. Besides all this, a number of large sterling drafts will shortly be due in New York.

—It was reported recently that a representative from the Baldwin Locomotive Works, with an expert electrician from the Westinghouse Co., together with Sir Henry Tyler, ex-president of the Grand Trunk Railway, would depart for Peru, where a test of the possibility and feasibility of the electric locomotive is to be made upon a railroad 15,000 feet above the sea level. Sir Henry Tyler was in Philadelphia for several days in conference with members of the Baldwin firm, and it was decided to make the experiment.