

great practical importance arises touching the relations of these to the public schools, in the matter of the subjects and courses of study to be pursued in each. This question has been warmly debated in the Legislature and the press, and by educational associations, in relation to what is called the fifth-form work in the public schools. It will generally be agreed, we suppose, that it looks like a waste of time and money to have the courses in the two classes of schools overlap each other to any considerable extent. Hence, as the fifth-form course in the public schools and the first-form work in the high schools are to a considerable extent similar or identical, the question naturally arises to which this work should be relegated in localities in which high schools are carried on. The Education Department has, we believe, answered the question practically by decreeing that no provision shall be made for examinations in fifth-form work in the public schools in towns and cities in which high schools or collegiate institutes are maintained. This regulation is complained of as a discrimination in favour of the high schools. Taken in connection with the fact that was brought out in a recent number of the *Hamilton Spectator*, that while the total expenditure of the Province for education has risen from \$502,882 in 1881, to \$668,746 in 1893, the grant to the common schools has not been increased, the complaint can hardly be said to be groundless.

But what, it may be asked, does it matter, so long as the subjects in question are taught, whether the teaching be done in the public or the high school? Is it not, in fact, preferable, seeing that the latter is usually very much better equipped for the purpose, that it should be done where it can be done most thoroughly? To this there are several answers, but the main objection seems to us to be this: The public school is the people's school. Every boy and girl in the land, save a few whose wealthy parents may prefer to make private provision for them, attends it, while the high school is not and probably never will be entered by the great majority. At the same time it may be regarded as certain that were the public schools prepared and expected to give a five years' course instead of one of but four years, a very large number of those who will never enter a high school would continue to the end of the public school course. Hence, it is obvious that the true educational aim—the fullest possible course for the largest possible number—would be better promoted by encouraging, as far as possible, the teaching of the fifth form in the public schools. The conditions of any additional grants made for this purpose could and should be so arranged as to make it necessary that the equipment and efficiency of the schools be improved accordingly. It would be easy to show that this course would tend to improve the qualifications of the teachers, and at the same time be in the interests of the high schools themselves.

DIRECT MUNICIPAL TAXATION.

THE FARMER'S INTEREST IN IT.

In a country like ours with a public debt of \$240,000,000, and an annual expenditure of \$38—to \$40,000,000, the subject of this paper may appear so insignificant as to be beneath consideration.

Our direct taxation in this province amounts to a very considerable sum in the annual aggregate. Our annual expenditure for education alone in common schools, high schools and collegiate institutions for the year 1889 was \$5,000,000.

Into this part of the subject of direct taxation, however, I have no desire to enter, though, I hold strong opinions as to whether the results of the system are an unmixed good, whether the results of our discursive and costly system, which may be said to teach a little of everything (except how to read, write and speak the English language correctly), joined to absolute loss of habits of industry, consequent disinclination to labour, overcrowding of the (so called) learned professions amongst us, eventuating, as is too often the case, in the emigration, in large numbers, of our young men, are blessings or otherwise.

Some people have crude notions as to the extent to which public education should be carried. The powers of Government in my opinion, with reference to teaching, should be strictly rudimentary, and if possible, industrial—beyond this it should not extend. Higher learning should be held to be a luxury, to be purchased and paid for by those who desire it.

Another point which I shall only allude to slightly, is the direct taxation incident to the annual expenditure upon roads, bridges and municipal works generally, the army of officers of one kind or other, whether township or county, who dip more or less deeply into the public purse, upon these matters the criticism of the public is more closely brought to bear; though there might be some strong observations made upon the usefulness or otherwise of our steadily growing local parliaments, the waste of means by statute labor, for instance, and the consequent necessity to supply that waste by money—the proceeds of direct taxation.

I desire to confine my observations in this paper to a subject which was up for discussion in the last two sessions of our local house—a subject which in my opinion requires more light to be thrown upon it in the interest of the public—a subject with many ramifications, the results of which are a large and ever increasing expenditure of money raised by direct taxation; that subject is official fees, and local county institutions, and will be confined chiefly to fees and disbursements paid or incurred in connection with the administration of criminal justice and matters incident thereto.

The statute of 9th Vic. ch. 58, 1846, may be taken as the starting point or foundation of our present tax system. The peculiar circumstances which caused that statute to be passed no longer exist—we are no longer united with Lower Canada and it is no longer necessary to assimilate our financial relations—the expenses of our administration of justice have to be paid and it matters little perhaps, whether they are paid by direct taxation or out of the consolidated re-

venue of the Province as enacted in that statute—as a matter of fact some of the expenses of criminal justice are now paid by the government. The points to which I shall endeavour to call attention are, first, the growth of these fees from the starting point. Next, their necessity in the public interest, and, next, the possibility of their extinction or alteration.

The statute of 1846 gives the number of the items of fees chargeable by the sheriff as 23, the number chargeable by the clerk of the peace, 23, there was no county attorney then.

The statute R.S.O. ch. 86, 1877, gives the number of items for sheriff as 32, the number for the clerk of the peace as 89, but this does not by any means represent the number or amount of fees chargeable by either of those officers at this date, nor for years before it—fees which have been created by statute and orders in council in the interim since 1846, and only to be found in the statutes and orders which established them; for instance the new jury system had been adopted 18 & 14 Vic. ch. 55, 1850, giving to the sheriff about \$500 annually in addition to the jury fees under the former system, and to the clerk of the peace about \$300 in addition to all other fees chargeable by him, and in many cases up to the present day the fees of all these officers are being added to in amount very materially. We also have another officer now to pay, namely, the county attorney.

I have no doubt whatever that it would be found on close investigation, that the charges or fees payable in connection with the administration of criminal justice are now three or four times as much in every county in the province as they were in the district at the starting point of our inquiry—1846, a change brought about by the enormous multiplication of public offices and the continual maintenance of institutions no longer required in the public interest. A writer on the subject of the multiplication of county officers, says that the county of Middlesex in England with a population of four millions, only has one set of them, one sheriff &c., while this province with its two millions has forty-five. There is little to be surprised at in the increase of public burdens by three or four hundred per cent, and if we add by way of making this statement as to the multiplication of officers more impressive, that every township in this province (and there are more than 500 of them) has nine officers into whose hands, by resolution or salary, passes a portion of our direct taxes; in the aggregate quite a large sum, annually \$375,000—and then our county councils will soon have to build larger shire halls for their accommodation, they are increasing so rapidly, the current expenses of these bodies now aggregate from sixty to seventy-five thousand dollars annually.

The first question as to the growth of fees is fully answered in the affirmative, the second question, as to the necessity in the public interest for their continuance is now before us.

If we took the question of expediency on the ground that those who get them could not live without them, then, there is not another word to be said; but I feel bound to take another view of the