

justice has been done at last in at least one very important particular. And to the country it would bring an efficient and scientifically equipped and organized public service. What if the work consumed a year or two years! Sooner or later it must be done in just such a way. There will be no abiding rest for the civil service problem and no full fruition of civil service reform until it is. If this is to be the final outcome we may well rejoice that present efforts have achieved no more. Doubtless ten years hence the condition of the service in any case will have greatly improved. The system of good appointments alone will work wonders in time. But if the situation is to be dealt with now, as it should be, we see no other way than that we have indicated. The Gordian Knot cannot be unravelled; it must be severed at a blow.

CIVIL SERVANTS AND THE INCOME TAX.

The Civil Service Association Takes Steps to Protect the Interests of its Members—An Appeal to be Taken to the Court of Revision.

The Civil Service Association has determined to institute legal proceedings, on behalf of its members, for the purpose of resisting any attempt which the city may make to impose a tax on the incomes of employees of the government.

This was decided at a special meeting of the Executive Committee, held on Monday evening last, when the report of the sub-committee, which has charge of the matter, was considered and adopted, and the committee authorized to retain the services of a lawyer for the purpose of arranging for an appeal to the Court of Revision.

The committee was also instructed to make the necessary arrangements for the correction of any errors which are found in connection with the assessment notices sent out by the officials of the city. Full details as to the methods to be employed for this purpose are contained in the circular letter which was distributed to the service on Wednesday, and it is hoped that the steps taken in this direction by the Association will be the means of preventing any of its members being subjected to the trouble and inconvenience of a personal visit to the city hall and, possibly, of an individual appeal to the Court of Revision.

It is expected that an arrangement will be effected whereby a test case will be argued before the Court of Revision for the purpose of determining whether the city has the right to assess, or the power to collect, the proposed tax. The grounds upon which the Association bases its contention that the city does not possess this power will be found in the report of the committee, which is, by request of the Association, published in full.

Report of the Taxation Committee.

To the President and Members of the Executive Committee of The Civil Service Association of Canada:

The Committee on the Taxation of Civil Servants Incomes begs to report as follows:

Considerable preliminary work was done early in the year as a result of which copies were obtained of the judgments in the Leprohon case, the case of the town of Cobourg vs. McColl, M.P., and the case of the town of Gananoque vs. Taylor, M.P. A copy was also obtained of the by-law of the city council confirming the agreement with the government, whereby the city agreed to desist from any further attempt to collect an income tax from employees of the government.

A number of questions touching