

chief stumbling-block in the minds of conscientious men to the acceptance of the general doctrine of the Single Tax. It has very naturally led most readers to believe that Mr. George proposed to punish land owning as if it were a crime. This impression has been confirmed by other passages in Mr. George's writings, in which he spoke of private property in land as a gigantic robbery. The misapprehension thus arising is due to the extreme accuracy with which Mr. George endeavored to express ideas which could not easily be expressed in familiar words, and to his using many words, in a strictly scientific sense, in accordance with their original and proper meaning, regardless of the great perversion of that meaning which had taken place in popular usage. There is no better example of this than in his use of these two words "confiscate rent." In the general public mind, "confiscation" means a form of punishment for crime, especially, for treason and smuggling. In common usage, "rent" means the annual price paid for the use of houses and improvements upon land, quite as much as for the use of the land itself. But the scientific, original and only strictly proper meaning of the verb "to confiscate" is merely "to take into the public treasury;" and the only scientific and strictly proper meaning of the word "rent" is the price paid for the privilege of using land, irrespective of buildings or other visible improvements. Mr. George explained, once for all, that he used the word "rent" in this sense, and in this only. And, although he did not make the explanation, it is none the less a fact that he used the word "confiscation" only in the sense of taking into the public treasury, which is its precise meaning. Within that meaning, every tax is a confiscation.—Thomas G. Shearman, in *Self-Culture*.

THE TAX SYSTEM OF MANITOBA.

Frequently as are the virtues of the province of Manitoba extolled few, if any, writers point to a great contributing cause for the general good conditions prevailing amongst the farmers of this progressive province. How the fact, and fact it is, that Manitoba has done so remarkably well because of other important causes than those generally attributed and escaped general observation, the writer is unable to explain.

It is true, nevertheless, without an exception, that Manitoba among the Canadian provinces leads in agriculture, not only because the land is particularly fertile, but principally because land

is cheap and taxation of industry almost nil.

Altogether there are 73 rural municipalities in Manitoba with a total of 13,651,375 acres, of which 2,371,441 are under cultivation. The population, male and female, is 109,000, resident farmers numbering 28,372.

So abundant are the harvests that every year it is necessary to bring in from eastern Canada from 3,000 to 5,000 farm laborers to work in the fields, the total grain crop (1897) being over thirty-two million bushels.

That cheap land has brought Manitoba into deserved prominence as a most desirable home for agriculturists can't be questioned, and likewise has the system of taxation in vogue enabled those situated there to gather and retain the fruits of their labor to a large extent of that which they are now possessed.

Whether the tax laws under which the rural districts of Manitoba are governed do, or do not, encourage the farmers who farm the farm (and not farmers who farm farmers) it will be somewhat difficult to prove from the following enactment that farmers are not at least specially favored.

As a test of this fact one need only draw a comparison between the tax system of Manitoba and the methods uniformly prevailing elsewhere throughout the world.

Under the assessment act of 1890, and subsequent amendments of 1892, for instance: "All lands in rural municipalities improved for farming and gardening purposes shall be assessed at the same value as such lands would be assessed if unimproved."

Substantially it means, in other words, that the man who industriously improves his land by tiling and draining, builds a home for himself and family, puts up barns for his live stock and field products, and constructs a fence for the protection of his property is not taxed for so doing.

The unimproved or prairie value of land alone in this respect being taxed for municipal expenses.

There are other good features associated with the one just referred to, adding much to the importance rightly attached to the tax system of Manitoba.

This is evidenced in clause (h) relating to: "All grain, cereals, flour, live or dead stock, the produce of the farm or the field in store or warehouse."

And again restated in clause (j) as follows: "All produce from lands occupied as a farm or a garden," the same being exempt from taxation.

In clause (j), however, "Live stock and farming implements," (designated

as chattles) are exempt to the extent of only \$1,500.

Notwithstanding the unfortunate error in specifying the amount up to which exemption is allowed, in effect practically, there are very few excepting bonanza farmers whose chattels are liable for any taxation whatever.

Still further is the principle of not taxing wealth—the products of industry—evidenced in clause (m) in which is specified: "Household effects and furniture, books and wearing apparel of any kind whatsoever," as being exempt from taxation also.

Summed up altogether we find that: All grain, cereals, flour, live and dead stock, the produce of the farm or field, houses, barns, fences, implements and all improvements made in or upon the land, household effects and furniture, books and wearing apparel, are free from taxation; and that all lands improved for farming and gardening purposes, are alone taxed for municipal expenses at the same rate of valuation as its unimproved or prairie land.

In respect to speculators in land (such being nonproducers) many who have held land and paid taxes for years are continually relaxing their hold and offering these lands for sale at very much less than what they paid for them years ago.

Is the Manitoba tax system feasible? Is it also equitable? And are the people satisfied under its administration?

The system is feasible because simple. The value of land being easily determined, many years of experience have proved its thorough practicability.

It is equitable, because the value attaching to labor products properly belongs to the producer—while on the other hand, the value of land naturally belongs to the community which creates it.

That the people are satisfied with the system is testified to by the fact that from no quarters, nor at any time have complaints from farmers been made against it.

Furthermore, the system involves little labor and very slight expense—an assessor being necessary but once in every three years.

Considering this method with the ordinary course—where a score of assessors are almost constantly seeking after fleeting and immovable property—the absurdity of the latter course is readily apparent.

Superior as the tax system is over fast dying methods still operating elsewhere, there is one drawback to the full and free advancement of Manitoba's agricultural population, and that is the Canadian Pacific Railway monop-

ly, which this huge corporation holds, and under which its charter precludes the province from dealing even-handed justice all around.—George J. Bryan, in Toronto Evening News of Oct. 15.

SIoux INDIAN NURSES.

At the Third Division hospital are a number of patients, who, when they get restored to health, can have the distinction of saying that they have been nursed back to health and strength by the work of four sisters, who are direct descendants of some of the Sioux tribes of Indians of the Dakotas.

These Indian nurses may be aptly compared with the regular trained nurses as the regulars in the army are compared with the volunteers. They are regular missionaries, used to all sorts of privation and hardships, and coming from a race and being descendants of warrior chiefs of renown, they are well able to meet and stand conditions that would be too much for the average nurse to undergo. The order volunteered to come to the front when the war broke out, with the end in view of following up the line of battle, and of taking care of the fallen and wounded on the battlefield, but it was only recently that their proffered services were accepted, and so they have responded and come from the far-away north, and have begun active work in the sunny southland, and will continue their work even into Cuba.—Jacksonville (Fla.) Correspondence St. Louis Globe-Democrat.

People living amidst the hubbub and bustle of London can have no idea how deeply the recent financial exposures are affecting the minds of that quiet, law-abiding, thrifty and at the core Puritan, class of our rural population, —the "real heart of England." And I, for one, would like to utter my warning, that the recurrence of similar revelations as to "company-promoting Peers" will do more to shake the constitution of the House of Lords than years of Radical agitation.—Correspondent of the London Spectator.

At a meeting where a committee was being condemned for their management, the speaker said: "Perhaps you think that in our committee half do the work, and the other half do nothing. As a matter of fact, gentlemen, the reverse is the case."—London Spectator.

At Killarney every visitor hears some laughable stories. Here is one—new and fresh, I think—which I picked up during my last visit to the glorious lakes. A number of boatmen who were

quarreling about the division of "tips," indulged at the top of their voices in a good deal of profane language, which the marvelous echo repeated verbatim. "Arrah, look at that now for a schandal," said one of the party who was of a pious turn. "Tachin' the poor harmless echo to curse and sware."—London Spectator.

Corea is being modernized. The emperor has on several occasions been lectured by political clubs, and upon his remark that people should not rashly criticise without being in a position that enables them to judge, he was informed by the Independent club that popular opinion must be respected.—Literary Digest.

PRINCE TATTERS.

Little Prince Tatters has lost his cap!
Over the hedge he threw it;
Into the river it fell "kerslap!"
Stupid old thing to do it!
Now Mother may sigh and Nurse may fume
For the gay little cap with its eagle plume.
"One cannot be thinking all day of such matters!
Trifles are trifles!" says little Prince Tatters.

Little Prince Tatters has lost his coat,
Playing he did not need it!
Left it right there by the nanny-goat,
"And nobody never seed it!"
Now Mother and Nurse may search till night
For the little new coat with its buttons bright;
But—"Coat-sleeves or shirt-sleeves, how little it matters!
Trifles are trifles!" says little Prince Tatters.

Little Prince Tatters has LOST HIS BALL!
Rolled away down the street!
Somebody'll have to find it, that's all,
Before he can sleep or eat.
Now raise the neighborhood quickly, do!
And send for the crier and constable, too!
"Trifles are trifles; but serious matters,
They must be seen to," says little Prince Tatters.
—Laura E. Richards, in St. Nicholas.

"Bribed by the rich to rob the poor." was the scathing verdict pronounced by Hon. Wayne McVeagh upon the legislators of Philadelphia, who leased the gas works created by the vote of the people without any resort to the vote of the people; and in the address at the commencement exercises of the University of Pennsylvania last year the same honored gentleman said to the students of that institution that the "black flag of the corruptionist is more to be feared than the red flag of the anarchist."—Mayor Jones.

Dewey's little joke about the christening of the Paris and New York with the names of Harvard and Yale has the Vermont flavor of humor. Having two little Spanish gunboats in his posses-

sion, he said he thought seriously of renaming them respectively "The Massachusetts Institute of Technology" and "The Philadelphia College of Physicians and Surgeons!"—Springfield Republican.

The liberty of the world will be due only to the liberty of each nation.—Victor Hugo.

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