

"In th' fr-ront dure comes th' Englishman with a coon king or ayether ar-rm that's jus' loaned him their kingdoms on a prom'ssory note, an' discovers th' Fr-rinchman emargin' frim th' rooms iv th' safe. 'What ar-re ye doin' here?' says th' Englishman. 'Robbin' th' naygurs,' says th' Fr-rinchman, bein' thruthful as well as polite. 'Wicked man,' says th' Englishman. 'What ar-re ye doin' here?' says the Fr-rinchman. 'Improv'in' the morals iv th' inhabitants,' says th' Englishman. 'Is it not so, Rastus?' he says. 'It is,' says wan iv th' kings. 'I'm a poorer but a betther man since ye came,' he says. 'Yes,' says th' Englishman, 'I pro-pose fr to thruly rayform this onhappy country,' he says. 'This benighted haythen on me exthreme left has been injooed to cut out a good dale iv his wife's business,' he says, 'an' go through life torminted be on'y wan spouse,' he says. 'All crap games bein' particular ongodly'll be undher th' con-throl iv th' governmint, which,' he says, 'is me. Policy shops'll be r-run carefully, an' I've appinted Rastus here Writer-in-Waitin' to Her Majesty,' he says. 'Th' r-rum they dhrink is these par-rts,' he says, 'is fearful,' he says. 'What shall we do to stop th' ac-cursed thraffic? 'Sell thim gin,' says I. 'Tis shameful they shud go out with nawthin' to hide their nakedness,' he says. 'I'll fetch thim clothes, but,' he says, 'as th' weather's too warrum fr clothes, I'll not sell thim annything that'll last long,' he says. 'If it wasn't fr religion,' he says, 'I don't know what th' 'ell th' wur-ruld wud come to,' he says. 'Whose religion?' says th' Fr-rinchman. 'My religion,' says th' Englishman. 'These pore, benighted savidges,' he says, 'll not be left to ye're odjious morals an' ye'er hootchy-kootchy school iv thought,' he says, 'but,' he says, 'undher th' binif'cent r-rule iv a wise an' th'ue governmint,' he says, 'll be thurly prepared fr Hivin,' he says, 'whin their time comes to go,' he says, 'which I thrust will not be long,' he says. 'So, I'll thank ye to be off,' he says, 'or I'll take th' thick end iv th' slungshot to ye,' he says.

"Th' Fr-rinchman is a br-rave man, an' he'd stay an' have it out on th' flure, but some wan calls: 'A base th' Chinnyman, an' an' off he goes on another thrack. An' whin he gets to th' Chinnymen he finds th' English 've abased thim already. An' so he dances fr'm wan par-rt iv th' wurruld to another like a riochous an' happy flea, an' divvle th' bit iv progress he makes, on'y thrubble fr others an' a merry life fr himsilf.'"—Chicago Journal.

BISHOP POTTER ON EXPANSION.

When we had reduced Spain to the point where it was inevitable that she must surrender her hold upon Cuba, Porto Rico, and possibly the Philippines, there was for a moment a curious consensus of opinion that, whatever disavowals of territorial aggrandizement had been made in congress or by the executive, we could not disown a responsibility of sovereignty which conquest had practically created. Few people seemed to remember that, if our own most solemn declarations were to be considered in any other than a Pickwickian sense, we had not undertaken any war of conquest, or any other than a business of righteous intervention on behalf of an oppressed people. We had brought their oppressors to their knees, and were in a position to say to them: "See here! These oppressive methods of yours, these deliberate cruelties, these monstrous extortions, must cease, and you must reform them altogether. See to it that you set about ending this reign of brutality and greed! And that you may do it, we will stop awhile and see that you do!"

This was the obvious line, in view of the grounds on which originally we had justified our interference. But that we did not honestly believe in our own professions speedily became apparent. The commercial class shouted: "Trade demands new channels, and the party in power must give them to us, or step down and out!" The Jingo screamed: "Here is a chance for an imperial destiny! Disregard it at your peril; for if you do you make yourselves the laughing stock of the civilized world! What is a great nation without colonies? And what are colonies but the credentials of empire!" And besides these, the philanthropists and missionary enthusiasts protested: "Consider what you have to give to these pagan or only half Christian and wholly superstitious peoples! Ours is the pure light of the Gospel! Look at the Sandwich islands, and read the history of the 'Sons of Missionaries,' and see what a blessing the 'American religion' has been to those benighted peoples!"

Well, we have been looking, but we do not need to look so far. The proposition before us to-day, whether in the farther or the hither islands that are this moment within our grasp, is substantially this: "Here are certain subject races. Come and rule them, enfranchise them, ennoble them." What now are the indications that we have any single qualification for such a task? The question ought not to be difficult

to answer, for in a comparatively short space of time—less than a century—three subject races, so to speak, have been dropped into our lap, and the record of our dealings with them may be known and read of all men. One of them is the Indian race, another the negro race, and another the Chinese. If any honest man, by any ingenuity—and in spite of our tardy efforts in connection with one of them, the Indian, to redeem the dishonor of our dealings with him—can extract any ground for anything else than shame and confusion of face in view of our dealings with these races, I congratulate him upon his ingenuity. The story in every case, in greater or less degree, has been one long record of cruelty, rapine, lust, and outrage. "The best Indian," an army officer has been quoted as saying, "is a dead Indian;" and the best negro or Chinaman apparently is one who has been strung up at a lamp post or grilled alive on a village bonfire. And this is the nation, with such a record to demonstrate its capacity to deal with subject races, which is to give a new and more benign civilization to the Spanish West Indies and the Philippine islands!

If, indeed, it is to be done, it is greatly to be hoped that our members of congress, Jingo newspaper editors, and political contractors may be drafted for service in the ranks—not anywhere above them—of our armies of occupation. These people are responsible for the tens of thousands of physical wrecks that have come back from Santiago, Chickamauga, Camp Alger and Montauk. Their principles of civic and military administration have given us the infamous results which have turned the glory of our victories into the shame of our most criminal incompetency in every department of the practical administration of a great army. And the fruits of such a policy—a policy that trades in positions of grave responsibility, and barter civic and military appointments for a political "pull"—are, it is to be hoped, teaching our people that the "imperial" idea has for this republic no better promise than identical results, only in far larger proportions; to the further degradation of subject races, and to the greater dishonor of those who are to rule them.—The Rt. Rev. Henry C. Potter, in Harper's Weekly of Nov. 5.

"CONFISCATION."

Henry George, while expressly stating that it was not necessary to confiscate land, did undoubtedly propose to "confiscate rent." This use of the word "confiscation" is, in my judgment, to be regretted, because it has been the

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-