

**NEW ADVERTISEMENTS**

Man's Organism—Henry Vogeler.  
Change—J. M. Hamilton.

**The Liberal.**

RICHMOND HILL, Thursday, Jan. 1, '85

**COUNTY COUNCIL AND EXEMPTION.**

In another column will be found a letter from Mr Robert Bruce, Deputy-Reeve of Markham, in reply to an editorial on Exemption which appeared in our issue of Dec. 11th. We are informed that Mr. Bruce was largely instrumental in securing the County Council's recommendation to exempt Schools and Churches from taxation. We may, therefore, justly infer that his statement of the case is at least as strong as can be given, and his letter is certainly a clear-headed and well-written document. His arguments, which are two in number, are, however, far from satisfactory, for one proves nothing at all, and the other, it allowed, shows conclusively that good and excellent reasons may be advanced why any and every kind of property should be freed from the burden of taxes.

Before we proceed to answer Mr. Bruce, we deem it best to state again the grounds which we take on the subject. Our contention is, in brief, as follows:—

1. All Exemption is mischievous, much of it bad and even unjust.

2. Under all circumstances, matters exclusively municipal ought to be settled as seems good to the municipality.

3. Exemption, whether in itself good or evil, ought not to be forced on any municipality, willing or unwilling.

Now then for Mr. Bruce. We may lay it down generally that, in theory, property of every description must bear a due proportion of all taxes. Of course, so far as a municipality is concerned, there are many articles which it is impossible to include. These will at once suggest themselves: clothes, for instance, furniture, &c., &c. But even here it is not conceded that such things should go exempt, but only that no means can be devised to reach them. Now, school-houses and school-sites do not belong to this class, and the objections to them being tax-free are: 1st. It is a needless violation of the sound and comprehensive principle that every jot of Real Estate should contribute to the common funds. 2nd. It is unjust to the County as a whole, even if it be indifferent to the special municipality. 3rd. It is an altogether unjustifiable first step in a steep descent the perils of which are rapidly becoming plain to all.

Mr. Bruce ridicules the idea of a man keeping an account-current between his two pockets. Does he need to be reminded that reliable men of business keep such accounts? Does he not know that the goods required for a merchant's own use must be, and are, as carefully entered in his books as are any others, if he would be certain of the true state of his standing? But we again insist on the danger of doing that which may be, and is, taken as a precedent for robbing municipal treasuries of thousands of dollars. If to tax the school-house be as broad as it is long, why object to it, especially as it not only does no harm, but actually closes the door to many abuses?

Mr. Bruce's observations on the exemption of churches are in part beside the mark, and, as we said before, if sound, prove too much. In the matter of municipal taxation, the law knows no such persons as infidels or christians, nor is it at all concerned with any reasons based on their peculiar stand-points. The law has wholly to do with Real Estate, not with the beliefs or unbeliefs of the holders of Real Estate. We ask Mr. Bruce, does a church require side-walks around it, does it require protection, has it a single need less than any other building? Now if the law begins to take into consideration the utility, goodness, necessity, &c., of a building, it will soon be entangled in the meshes of a net which, according to the views of different men, would stretch and stretch until it screened all property from taxation. We need not dilate on this point, for no great penetration is necessary to see at what we are aiming.

And now, after the manner of Mr. Bruce, we wish to urge the following case: Y lately built a very expensive residence in his village.

Did that building raise the rate of taxation? Not a cent. Y derives no pecuniary benefit from it, at least none which is wanting to a member of any church. He has added greatly to the beauty of the place. He could have secured all he needed from a much more humble edifice, yet, forsooth, he must pay heavy taxes. Will it be deemed a sufficient answer to the grumbling Y to tell him to go to the Sahara Desert where taxes are not so much as mentioned? We trow not.

In conclusion, all that Mr. Bruce has urged in favor of exempting churches (and surely he is joking when he says that the Council did not mean church-sites) may be just as plausibly urged on behalf of all buildings. Consequently we still hold to our opinion that the County Council did wrong to make their recommendation. We gladly publish Mr. Bruce's letter, and if either he or any one else can show where we are in error in regard to Exemption, we shall most willingly retract what we have said on the vexing question. Our correspondent's arguments have only served to strengthen us in our convictions, for presumably they are the best that can be brought forward, and they are weak, weak indeed.

**VILLAGE NOMINATIONS.**

The nominations, on Menday last, of candidates for municipal honors in our village passed off very quietly. Yet, although little or no enthusiasm was shown, no less than fifteen were brought forward as Councillors for 1885. This number was reduced by several refusing to run, and those who are really in the field are Messrs. W. D. Powell, jr., Benj. Redditt, P. G. Savage, J. H. Sanderson, F. McConaghy, and Alex. Moodie.

Mr. William Pugsley was elected Reeve by acclamation. We congratulate our villagers on their choice. Mr. Pugsley, who has already served several years in the Council, is a young man of good abilities. Possessed of great good sense, he is also endowed with a more than average share of that spirit which opens one's mind to conviction. However tenacious he may be of what he holds to be right, he is eminently free from the sullenness, the peevishness and the perversity which convert steadfastness from a blessing into a curse. A liberal-minded, shrewd man of business, he will bring into action those many qualities which are the best guarantee that our local affairs will be well administered. We extend to him our best wishes during his tenure of office as Reeve of Richmond Hill.

Mr. John Brown declined nomination on fair and substantial grounds. He explained to the ratepayers that he was moved in his course by these two reasons: 1st. He had enjoyed the office of Reeve for two years in succession, and consequently felt it proper to leave the way clear to the ambition of others. 2nd. He was surety for one of the Yonge Street toll-gates, and he was of opinion that that position was not compatible with the reeveship. These reasons do credit alike to his head and heart. His years of office, while neither brilliant nor enterprising, were certainly marked by great care and prudence.

As to the candidates for Councilmen, some of them are old and tried men, and the Village can form an accurate estimate of what they may expect from them. The others may give rise to great or small hopes, according to the light in which they are viewed. We can do no more than express the wish that the best men may be returned.

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**NOBLETON.**

From Our Own Correspondent.

At the last regular communication of Robertson Lodge, No. 292, A. F. & A. M. the following Brethren were appointed to the respective offices:—Bro. Hugh Kennedy, W. M.; Bro. Wm. Wright, S. W.; Bro. John Robinson, J. W.; Bro. Dr. Byers, Chaplain; Bro. Isaac Smelser, Treas.; Bro. W. F. Moore, Secy.; Bro. J. Zehenski, O. G. The installation took place on the evening of the 31st ult.

An excellent entertainment under the auspices of the English Church in this village, was given in the Temperance Hall on Thursday evening, 18th ult. The programme consisted of Readings, vocal and instrumental music, and a String Band. On account of the severe cold, there were not as many present as there otherwise would have been.

Mr. Isaac Snider has sold his farm and is soon to leave us. This is a matter to be regretted, as he is a good citizen. Mr Malloy, of Vaughan is the purchaser of the farm.

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