

THE NEWS RECORD

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TORONTO'S TAX SUGGESTIONS

At Toronto an effort is to be made to have the legislature widen in a number of directions the taxing powers of municipalities.

Summed up, they desire the following extensions and innovations:

1. Power to tax of corporations in receipt of an income that is liable to taxation to file a statement under oath every year as to its amount.

3. For cancellation of tax exemptions on church lands, private schools, colleges and private hospitals, whenever a municipality passes a by-law declaring that such cancellations are desirable.

4. To permit of the assessment of improvements at a lower rate than land.

5. To provide that income derived from ground rents and leaseholds be taxed on income.

6. That municipalities be empowered to tax incomes derived from industrial concerns, partnerships, the profits of corporations, trading companies, etc., less the amount paid as a business tax.

7. To provide that cemetery companies, owners of burying grounds and all properties owned by the government and public corporations, be assessed for local improvements, as churches and schools now are.

The proposals outlined in paragraphs Nos. 1, 2, 5 and 7 may find general support.

With respect to paragraph No. 4, the Assessment Act as it now stands permits buildings to be assessed at a lower rate than land.

Paragraph No. 3 presents a contentious proposal. Private sanatoriums and colleges, operated as business enterprises, have no good ground for claiming exemption from taxation. But with respect to churches and church educational institutions, there are valid reasons for exempting them from taxation.

This is a Christian province. Every citizen is taken to be a member, an adherent or supporter of some one religious organization.

Every foot of ground, every brick in a church and every piece of furnishing, represents a voluntary contribution on the part of those who worship at or support it. It was purchased with the dollars of those able to contribute and is maintained by the nickels, dimes and quarters of a congregation.

Seeing that almost without exception every one is contributing to the support of some one church then the exemption of all religious, non-money making institutions harms no one.

To tax churches would be to take money from your right hand pocket and put in the left one. There is so much money to be raised each year to carry on municipal affairs. It is merely a question whether one pays an extra dollar or two on his own tax bill or annually gives his church that much more.

We submit that to tax the churches would not in effect lower the cost of municipal government to any one. Instead that it would merely change the method of collection.

In considering church exemption, the good they perform, and their dependence upon the voluntary offerings of a voluntary membership should not be overlooked.

Strong churches would be able to pay but the younger, struggling denominations would find it well-nigh impossible.

Similar reasons could be given for the exemption of denominational colleges. They too are performing a necessary and valuable service and are likewise dependent upon good-will offerings for their existence and maintenance. As long as all denominations receive like treatment, no change should be made in the Assessment Act.

Proceeding to Paragraph No. 6, it would appear that the tax reformers of Toronto have taken a pointer from the federal government and wish to tax the dividends of companies and firms as they already do the earned incomes of individuals constituting them.

Dividends of companies and firms are now being taxed by the federal government. Municipalities cannot tax dividends but do levy a business tax on every firm engaged in trade and commerce. Their proposal is to continue the business tax where a firm is not able to pay dividends and where dividends are forthcoming and would yield a larger assessment than to enforce a tax on dividends, but to deduct the business tax. In essence, to take the one which will yield the most taxes.

Toronto, because of its being long

Portland Man Gains 24 Pounds

"When I started taking Tanlac I was so weak I could hardly do anything at all, and it has not only made a new man of me, but I have gained twenty-four pounds besides," said Charles E. Shaffers, an employee of the Grant Smith-Porter Ship Building Company, living at 508 West Charleston street, Portland, Ore. the other day.

"A little over a year ago," he continued, "I suffered from a bad case of la grippe that pulled me down till I was hardly fit for a thing. I lost my appetite and what little I managed to force down soured on my stomach and felt as hard as a lump of lead in me, and I was miserable night and day. Then several weeks ago I had an awful attack of tonsillitis that had me so bad I couldn't swallow a bit of nourishment for ten days, and it came near putting me out of business. I felt tired and worn out all the time and lost every spark of energy I ever had. When I went to bed I would roll and toss so much that I never got a good night's sleep, in fact I haven't been able to sleep much in the last three or four years, and I always got up in the mornings feeling just as when I went to bed. I lost considerable in weight and got so weak and rundown that at last I just had to quit working altogether."

"I read so much about the good Tanlac was doing others that I decided to try a bottle. I began to pick up right smartly from the very first, and in a little while I had my appetite back and was eating and enjoying my meals, and everything now agrees with me. I get as hungry as a bear in three hours after eating a hearty breakfast, and my food is building me up something wonderful. I sleep like a log all night and get up in the mornings feeling just fine and dandy. I am fast getting back my old time energy, and have already got a number of my friends started on Tanlac and expect to keep on boosting it."

Tanlac is sold in Kitchener by E.O. Ritz & Co., in Galt by R.W. Meikleham in Heepeler by Jno. R. Phin, in New Hamburg by W.H. Bouillon, in Milham by R.B. Hamilton, in West Montrose by A.E. Richert & Co., in Preston by H.L. Frick, in Waterloo by A.B. Learn in Doon by L.C. Bullock.

on spending and short on saving, also proposed to ask power to tax the amusement houses. This proposal was dropped but it illuminates their being carried away with the idea that because munition plants and the like are making money out of the war, there is a rich mine awaiting development through taxing the dividends of all commercial enterprises and businesses.

The objection we see in taxing dividends, viewing it from the standpoint of obtaining revenue for a city's coffers, is that the profits Toronto would now chase may be like the pot of gold at the end of the rainbow. By the time they reach it, the war will be over and the profits largely gone.

The successful financing of any municipality, depends upon the permanency of the supply source of taxation. No municipality would in peace times build a new school on the strength of getting the money to pay for it, over a period of ten or twenty years, from the dividends earned by its business firms. This, because the net earnings of a company are as uncertain as the outcome of a horse race. With the business tax now in force it is different. This tax must be paid and is dependent on the solvency rather than upon the prosperity of a firm.

It may be permissible to repeat a statement used on a former occasion to the effect that few if any Ontario municipalities are taxing land and buildings at a higher rate than 60 per cent. In round figures our city has a \$10,000,000 assessment on real estate; \$1,200,000 of business tax assessment and \$380,000 on income.

When a merchant wishes to do a worth-while amount of business he

"Liberty Buildings" as Soldiers' Memorials.

(From September American City).

In the Liberty Bell on the front cover of this issue are grouped twenty-five thousand men. There are some fifteen hundred thousand like them in our training camps, and approximately as many more in the American forces overseas.

Most of these three million men will return unscathed; some will come back crippled for life; and some will never see their homes again. To those who shall live and to those who shall die, the American people will owe a debt they can never repay. But as a visible recognition of that debt, they will wish to erect in every community some fitting memorial. No more shaft of marble or granite can ever symbolize the Democracy for which this world war is being fought.

The war has speeded human progress in many ways. Let it establish yet another precedent. Let our municipalities of this conflict be structures which shall help the living while commemorating the dead. As suggested on the front cover, let us begin in every community the making of plans for neighborhood houses; to be known as Liberty Buildings, in honor of our fallen townsmen who shall have served upon the land or sea or in the air in this war against tyranny.

Some day the strife will end in victory to which men from our own community shall have contributed. When that day comes let us all be ready in

does not locate at a cross road. He goes to a town or city. Similarly, it is obvious that no municipality, were it to double its present income taxes would get much wool for its labors; whereas a 10-per cent. increase on land and buildings would give a large increase of assessment and possesses the merit of stability.

It is not argued that income should not be taxed. It should and is being taxed by both federal and municipal governments.

The Ottawa authorities are, in addition, taxing profits. We contend that these war taxes will be continued into peace times and are sufficiently heavy without being increased by a municipal tax, nor should they be undertaken until local councils have exhausted the powers of taxation they now possess.

Italians Push Bulgarians Back Twenty Miles

SERBIANS ALSO ADVANCE, REACHING HEART OF BULGARIA.

Rome, Sept. 28.—Krushevo, an important Bulgarian base, 20 miles north of Monastir, has been captured by Italian troops, who also have driven the enemy from the mountain ranges between the Cerna and Velika rivers. The official statement from the Italian war office says that the Italians also are pursuing the Bulgarians on the Monastir-Kichevo road north of Demir-Hissar, an advance of 20 miles.

The text of the statement reads: On September 25 our troops, in co-operation with our allies, continue their advance from the previous line and occupied Ponte Di Buchin and Verbyani Malo. The enemy put up a stubborn resistance on the eastern slopes of the Dragishevi and Baba Mountain ranges, but was attacked with great impetus and overwhelmed.

Our columns had pressed his rear-guard, occupied Krushevo on the following day, and on the 27th, in spite of the difficulty of the ground they passed all the mountainous resistance between the valleys of the Cerna and the Velika. Having reached the Monastir-Kichevo road north of Demir-Hissar, they are tirelessly continuing their march toward their objectives.

Quitting Albania. London, Sept. 28.—Austria is withdrawing her troops from Albania, according to reports received in Amsterdam from well-informed sources, the

every municipality, with our money pledged—or perhaps already paid in Liberty Bonds, with our building plans completed; with an option on the site—if not already donated by the public spirited owner; and with an organization already formed to administer the new community home when built.

Let us plan our Liberty Buildings on no niggardly scale. This war has shown that the American people will give lavishly for a great cause. Let us determine the needs of our own community and plan accordingly, including such facilities for recreation, culture, fellowship and public service as a practical idealism may suggest. If we live in a large city, several such buildings may be needed; if in a village, one will suffice.

Let the erection of these Liberty Buildings be begun at such time as may best help to tide over, in some measure, the period of readjustment when our returning soldiers or our industrial workers shall be in need of employment. And finally, in planning, financing and administration, let us make every possible use of existing commercial and civic bodies, and of the many war service organizations which have been the medium of patriotic effort in these days of strife. For if, when the war shall end, we of America can turn to constructive works of peace our new spirit and energy of public service, we shall have achieved Liberty and Democracy indeed.

Carefully Matured TUCKETTS Club Special Selected Imported Leaf

Central News correspondent at Amsterdam wires.

To Aid Bulgars. Vienna, Sept. 28.—Austrian troops have given the assistance of the Bulgarians. Enemy attacks west of Lake Ochrida were repulsed.

A patriotic league has been formed in Ohio for the purpose of opposing men for election to office whose record before the war it does not approve. Democrats and Republicans are members and officers.

Resolutions assuring President Wilson of their moral and financial support were passed by the Iron-workers' Union, meeting at Dallas, Tex.

DERMATOLOGIST GIVES COMPLEXION SECRET

The great secret of keeping the face young is to keep off the dead particles, says Dr. J. Mortimer Mitchell. It is well known that the surface skin is constantly flaking, falling off in imperceptible particles except in some disease conditions, when the same appear like dandruff. But the particles do not all drop off immediately they rise, being held for a while by the live skin.

To have the dermatological surgeon peel off the entire outer skin at one time is a painful and expensive operation. The same result is obtained by applying ordinary mercurized wax as you would cold cream, allowing it to remain on over night, then taking it off with warm water. One ounce usually suffices. The process is both painless and inexpensive. The wax which is procurable at your drug store hastens the natural shedding process. It gradually absorbs the dead and half-dead skin, revealing the new healthy, youthful-looking skin underneath.

New Fall Goods

Daily shipments are now arriving of new Fall Goods fresh from the makers including Dress Goods, Suitings, Coatings and Ready-to-Wear Garments.



Suits

A good choice of new Fall Suits made in Serges, Broadcloths and Velours and in popular shades of grey, brown, navy and green, prices from \$25, \$30, \$35 to \$67.50

Coats

Many of the choicest Fall and Winter Coats are here including those made in Velourette, Broadcloths, Velours, Chinchilla and Tweeds, smart styles, prices from \$17.50, \$20, \$25, \$35, to \$65

Plush Coats

Fancy and Plain Plush materials, new lamb, Fox, Tex, ocean wave, nicely made and trimmed with fur and fur effects. Prices special \$25, \$28, \$30, \$40 to \$65

Dress Goods and Suitings

Our range is very complete including Armours, San Toys, Gaberdines, Silk Poplins, Duchesse Cloths, Crepe De Chenes, etc., in all the new fall shades, Taupe, Burgandy, Niger Brown, Green, Prunette, Navy Blue, New Blues, Greys, Sand shades, also Blacks, ranging in price from 75c. 85c. to \$1.00, \$1.25, \$1.50, \$2.00, \$2.50 to \$3.00

Plaids and Checks

Plaids and Fancy Checks for separate skirts or children's dresses, beautiful combination of color, very new this fall, prices from 75c. 85c. \$1.00, \$1.50 to \$3.75

New Fall Suitings

For your new fall suit you can come here and select new Broadcloths, Gaberdines, Serges, Velours, Amazon Cloths, etc., also Fancy Worsteds. The colorings this fall most in demand are Navy Blue, Taupe, Brown, Green, Greys, Prunette, Burgandy and Black. The prices range from \$1.50, \$2.00, \$2.50, \$2.75, \$3.00, \$3.50, \$4.00, \$4.50, \$5.50 to \$6.75

Black and Colored Velveteens for Suits

Rich Black Velvet, 34-36 in. wide for Fall Suits or Separate Skirts and Dresses, Twill Back, Fast Dye, good heavy pile guaranteed to give good wear. \$2.50, \$3.00 to \$5.50 prices per yard. Black and Colored Velveteens, all the leading colors, 22-23 in. wide, 85c. \$1.00, \$1.25, \$1.50, \$2.00 prices

New Fall Coatings

New Fall Coatings in good variety of weaves are here for your inspection including Tweeds, Velours, Broadcloths, Venetians, Chevrons, in colors of Sand, Grey, Brown, Blue, Green, Burgandy, New Blue, Fancy Checks, etc., prices from \$3.00, \$3.50, \$3.75, \$4.50, \$5.00, \$6.75

Sealette

Beautiful fine qualities in Sealette, guaranteed to wear, 50 in. wide, good for coats or collar and cuff sets, special value \$6.50, \$7.00, \$7.50, to \$8.00, \$8.50

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