THE NEWS RECORD

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 compel persons 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 sanitoriums 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 then to deduct the business tax. In essence, to take the one which will yield the most taxes.

Toronto, because of its being long

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 gold 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 class 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 time 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

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 almost made a new man of me, but I have gained twenty-four pounds besides," said Charles E. Shaffers and 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 tonsilitis that had me so bad I couldn't swallow a bit of nourishment for ten days, and its 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 nights 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 bad 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 E.W. Meklohan in Hespeler by Jno. R. Phin, in New Hamburg by W.H. Boullee, in Milbank, 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.

Italians Push Bulgarians Back Twenty Miles

SERBIANS ALSO ADVANCE, REACHING HEART OF BULGARIA.

Rome, Sept. 28.—Krushevo, an important Bulgarian base, 20 mile north of Mona stir, has been captured by Italian troops, who also have driven the enemy from the mountain ranges between the Cerna and Vebika 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-operations 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 Dragisheti and Baba Mountain ranges, but was attacked with great impetus and overwhelmed.

"Our columns hard pressed his rear-guard, occupied Krushevo on the following day, and on the 27th, in spite of the difficulty of the ground they had passed till the mountainous region between the valleys of the Cerna and the Veliks. Having reached the Monastir-Kichevo road north of Demir-Hissar, they are rigorously continuing their march towards 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

"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 mere 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 memorials 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 fellow 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 section's municipality shall have contributed. When that day comes let us all be ready in

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. The 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.

Central News correspondent at Amsterdam wires.

To Aid Bulgars.

Vienna, Sept. 28.—Austrian troops have gone to 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.