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Montreal and Maritime Provinces—A. McKim & Co., Montreal, Oue

London, Monday, Dec. 22.

CITY TAX COLLECTION. To read the effusions of some and listen to the talk of others, one is almost forced to the conclusion that civic government

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we can look for no improvement! There are many changes, however, that ability and determination.

The collection and disposal of the taxes is one of the most pressing. At present, the year's taxes are practically spent before the estimates are submitted and before the col-lectors have taken in a dollar. Why, many people ask, should this city revenue question not be placed on a business basis? Instead of saying, as some taxpayers do, that everything is lovely, and no change is desirable, there should be a united effort to return a council pledged to effect needed changes in this and other matters.

A pledge should be exacted from every andidate for a seat at the Board of Aldermen that he will vote for immediate reform in tax collection, and thus save thousands of dollars a year to the taxpayers. Estimates of needed work should be submitted to the Council in detail early in the year; and after confirmation by the aldermen, there should be no variation in the appropriations except for good cause and by

Opportunity should be afforded for the a liberal discount for prompt payment. In cities where this reform has been effected it has worked well, and we do not see why it should not have a trial in London. The Hamilton authorities, for example, stipulate that the city and school rates, or about twothe total taxes levied, shall be payable on Aug. 1. Those who pay on or off these rates; but, if the taxes remain unpaid till after Nov. 1, 5 per cent. is added. debenture rate must be paid before Feb. 13 of the year following, or 25 per

The practical effect of this arrangement, city with plenty of funds to carry on its ordinary work. This year about 60 per cent. of the city and school rate in the eighboring municipality was paid on or before Aug. 1. Some pay to save the discount of $2\frac{1}{2}$ per cent. for three months, which may seem a small inducement, but it is really at the rate of 10 per cent. per annum. Others pay to avoid the 5 per cent. added after Nov. 1, while some postpone the payment till February, and become liable for the added 5 per cent. By Nov. 1 this year an additional sum representing a frac-

seen, fall in with the civic arrangements for meeting the general expenditure out of the current taxes.

e need some such reform in London. With the estimates drawn up as we have cases, been put to sore str suggested, and rigidly adhered to, and the workmen are also sufferers. city and school rate collected as in Hamilthe people, and at the same time conserve ers have existed.

unless they paid their taxes within a day or two after they received the notice they would be subject to a substantial fine Some have appeared at the office, only to find the collectors absent on their rounds delivering their notices. Others have atwaited their turn. This is not a state of affairs which should be longer continued. It is not the fault of the collectors, but of the absurd and cramped system under which they work, and which the aldermen

early in the year, and granting a discount for the city and school rate when paid befor the 1st of August, the difficulties of fore the 1st of August, the difficulties of the collectors and of those who have deal-ings with them could be minimized, and a substantial sum that now goes to the bank

The meeting of the Fruit Growers' As-

ngs at Hamilton, serves to remind that this is one of the most useful of all the grants from the Ontario Legislature. As ent work during the last twenty years on scientific and practical lines, and has always een strong in the class of men who have directed its operations. Among these may be mentioned Mr. William Saunders, now of Ottawa, and Mr. D. W. Beadle, of St. Catherines, who were for a number of years the leading spirits of the association-one as president and the other as secretary. Few men in or out of Canada are as well informed on all matters which relate to fruit growing as Mr. Saunders, and few have shown so much enthusiasm in imparting their information to others. Allan, of Goderich, who has also filled the presidential chair for several years, has been an exceedingly useful officer, especially in discussing the trade aspects of the fruit industry; and it may be said of him that he ing those that they address. has done more than anyone else in Ontario to build up our export trade in fruit to Great Britain. He is also an authority has reached perfection in London, and that

no one ranks higher—on the qualities of almost all kinds of fruits. But the the Council of 1891 can inaugurate with present secretary of the association, Mr. advantage if it is composed of men of Linus Woolverton, of Grimsby, does not rank second to any of those we have named as a practical and scientific authority on horticulture, and it is also to be said to his credit that the annual reports of the association have been steadily rowing in value as a result of his skillful and industrious labor. Mr. Woolverton has one of the largest and most productive fruit farms in the country, charmingly situated between the mountain and the lake in what is unquestionably one of the choicest regions of Ontario. He has 100 acres, the whole of which is planted with orchards, vineyards and small fruit of all sinds, and there he can study and practice and labor to his heart's content. The orthcoming report of the secretary will be looked for with interest, as during the present year a number of valuable subj

We are glad to observe in this connection that the Minister of Agriculture shows his appreciation of the work done by undertaking to bind all reports intended for the use of the members in cloth. The work is payment of the taxes, or at least the city and school rate, by the middle of the year, allowing liberal discount for a liberal discount f association. Mr. Dryden is a plactical farmer, but he is also a business man of the wide-awake sort, and holding as he does the most important and useful the Ontario Government he bids fair to become its strongest and most popular

have been dealt with at the meetings of the

THE FRUITS

Recent revelations have conclusively shown that outside of the combines the manufacturers of Canada have not profited by the policy of high taxation and a restricted market.

which has proved generally acceptable to the people of Hamilton, is to supply the Finance Minister, was that the business men should "clap on full sail," and take it for granted that a market for all that they could produce would be certain. To back up this view, the Northwestern land spec ulation craze was worked up, and the same men who encouraged the idea that a temporary briskness in manufactures was permanent thing, again moved heaven and earth to make believe that the boom would

last for ever. The result of this fatuous policy was to year an additional sum representing a frac-tion over 30 per cent. of the city and school rates were paid—the amount collected up to that date footing up to 90 per cent. of the that date footing up to 90 per cent. of the such an extent as to produce more goods

What with high taxes on raw material and a restricted market, the independent manufacturers of the country have, in many cases, been put to sore straits, and their

We make bold to say that there is not a it should be possible to avoid over. city or town in Canada where manufacturdrawing the bank account of the city and paying heavy bills for interest to the taught by dire experience that the advice money lenders. The granting of 21 per of the men who took control of public afmoney-lenders. The granting of 2½ per of the men who took control of public af-cent. discount to the prompt taxpayers fairs in 1878, supplemented by increased would put a portion of this interest, taxes on raw material, has been most disas-amounting in some years to several thousand dollars, into the pockets of known wherever independent manufactur-

The cure: Let the authorities reduce Many complaints have been made this the tax on iron and other raw materials at ear about the manner in which the taxes once, and as early as possible provide for year about the manner in which the taxes once, and as early as possible provide for are collected. People have got notice that the extension of our trade into the nearest markets.

PERSONAL AND GENERAL. -Lambton County Council will make or more effort to have a house of refuge established next year. At the ensuing tended again and again to discover the municipal elections, a vote will be taken on office crowded, and with the loss of half a proposition to issue county debentures day's pay staring them in the face if they to provide \$20,000 for that purpose. A home and opportunity to work, when able, is what the indigent population need.

-Koch has made a most marvelous diswhich they work, and which the aldermen which they work, and which the aldermen would have altered long before now if they had not listened to the counsels of those who abhor reform of any kind.

Re the adontion of the system of drawmaterial which, when injected into the human subject, brings about the disintegration or degeneration of any tissue that forms a nidus for tubercle bacilli, but that neither he nor any other can restore the normal tissue that is lost; he can localize the diseased patches, but he cannot restore as interest for over-drafts, would be available for civic uses. Why delay so desirable cure of lupus, which he thinks will not recur; of tuberculous glands; of tuberculous

THE FRUIT GROWERS' ASSOCIATION. oints; and of early phthisis, where there is ociation, which has been holding its meet. geal phthisis; of cases of tuberculous men gitis; and of tuberculous disease of others of the serous membranes; but it cannot be societies organized under the Agriculture of being able to effect permanent cures and Arts Act and supported by liberal where there are large cavities in the lungs, a matter of astonishment that he despairs or where secondary suppurative change n educating institution it has done excel- are helping in the disorganization of the lung or other tissues.

-A contemporary apologizes for the huge ublic debt of Canada by the long since ex ploded argument that it is less per head than that of the Australian colonies and New Zealand. It is no answer for mismanagement on the part of the Ottawa rulers to contrast the public debts of these countries with the debt of Canada. Ausralia and New Zealand own their railways, work them at rates advantageous to the people, and get a revenue from them which is devoted to the reduction of taxation. In Canada the only railway owned by the Government is run at a loss to the taxpayers of several hundred thousand dollar year. One is forced to the conclusion that the high tax advocates delight in mislead-

-A few weeks ago, when Western farm ers' institutes were giving sledge-hammer blows to the policy of restriction pursued by the Dominion Government, and the best of proof was given to show that high taxa tion does not and cannot benefit the agricultural population, certain Tory organs argued that a farmers' institute was not the place to discuss these trade matters. How hypocritical was the contention! The same organs are now printing a long piece of special pleading in favor of restriction trade and high taxation read by Hon. John Carling at a Quebec farmers' institute. It is all wrong, it seems, for the ordinary farmer to express his views on trade matters at farmers' institutes, but it is all right for Tory Ministers to talk on the same subject, and in the same kind of gatherings. For ourselves, we believe in the discussion going on. Its trend at present is in favor of getting as much freedom to trade as possible; if we cannot at once have unrestricted reciprocity with our neighbors, certain that a very much then it is lower rate of taxation must creed on the necessaries of life than now collected by the spendthrifts at Ottawa. The men who so advo-cate have nothing to fear from public discussion, and cannot be browbeaten by those combine organs which would like to leave the diatribes of the apologists for high taxa-

NEW PUBLICATIONS The Brantford Expositor has published Christmas number, devoted chiefly to an illustrated review of the city's progress. It is handsomely gotten up, and reflects credit on the publisher.

tion unanswered.

The Labor Advocate (Toronto) is being onducted with vigor by Mr. Phillips Thompson, the well known writer and lecturer on topics affecting the working classes. It bids promise to have a very large constituency among wage-earners and those who sympathize with them. \$1 50 a year; 5 cents a copy.

not well earns the citor grant which and nunicipal council voted for the purpose. A council that so readily concedes the penefits of advertising must be a live body.

little annual issued by the students of the London Collegiate Institute, under the editorial supervision of Messrs. A. Stringer and J. W. Plewes, with Mr. A. Tully as business manager. The bois handsomely illustrated and contains A. Tully as business manager. The book is handsomely illustrated and contains a great variety of good things appropriate to the season. Price, 15 cents.

A Manual on Sabbath School Management and Work .- This valuable hand-book, by total of these taxes.

It has been proved in Hamilton that a large number of people find it easier to get together their taxes in the summer and fall months than when they delayed till after the new year, and, influenced by the finanthem of the new year, and influenced by the finanthem of the new year, and influenced by the finanthem of the new year, and influenced by the finanthem of the new year, and influenced by the finanthem of the new year, and influenced by the finanthem of the new year, and influenced by the finanthem of the new year, and influenced by the finanthem of the new year, and influenced by the finanthem of the new year, and influenced by the finanthem of the new year, and influenced by the finanthem of the new year, and influenced by the finanthem of the new year, and influenced by the finanthem of the new year, and influenced by the finanthem of the new year, and Jordan street, Toronto.

A Good Appetite

Is essential to good health; but at this senson it is often lost, owing to the poverty or impurity of the blood, derangement of the digestive organs, and the weakening effect of the changing season. However, an appetite, toning the digestion and giving strength to the wholesystem. Now is the time to take it. Be sure to get Hood's Sarsparailla,

the wholesystem. Now is the time to take it. Be sure to get Hood's Sarsparailla.

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Reasons why S. Davis & Sons maintain the quality of their brands: It has taken the best part of a lifetime to establish them. They have spent thousands upon thousands of dollars to introduce them. Having obtained the confidence of the public they wish to merit a continuance of same. A deterioration of quality in their brands would not alone destroy the structure upon which they have spent their time, money and labor, but would result in a loss of that confidence the public have favored them with that money again spent in advertising to introduce new brands could not purchase. Therefore, isi to be supposed that any same business man would be so foolish as to destroy in a short time what it has taken so long to establish. Their brands, "Cable," "Mungo," "Ei Padre" and "Madre E Higo" are undoubtedly the best value, the safest and most reliable smoke, and cost no more to the consumer than Cigars of much inferior quality. Why smoke other brands or permit dealers (for the sake of additional gain) to sell you those that you are in most cases unfamiliar with?

those that you re in most cases unfamiliar with?

EPPS'S COGOA — GRATEFUL AND COMFORT 18G.—"By a thorough knowledge of the natural laws which govern the operations of digestion and nutrition, and by a careful application of the fine properties of well-selected Cocoa, Mr. Epps has provided our breakfast tables with a delicately-flavored beverage which may save us many heavy doctors bills. It is by the judicious use of such articles of diet that a constitution on the such a constitution of the such and the such as the such asuch as the such a

The Crystal Hall half-price sale takes the bun.

INDIVIDUAL RESPONSIBILITY

Is What Every Elector Must Bear at the Polls.

Rev. Geo. Boyd Presents to a Large Audience the Responsibilities That Rost Upon Every Voter in Regard to the Temperance Issue.

the Temperance Issue.

As the time intervening before the approaching municipal election diminishes the interest in the temperance issue that will be dealt with increases, and the hopes of the temperance people mount higher and higher with their increased confidence in the result. The monster meeting of Satura and a verening was a fair criterion. From the first the meetings have been well attended, but on Saturday evening every seat in the body of Victoria Hall had its attentive listener. On the platform work of the past few weeks, including Secretary Sayer in the chair, Rev. Messrs. George Boyd, W. J. Clark and M. P. Talling, Dr. Arnott, and Messrs. John Cameron and J. H. Bowman. It was expected that Water Commissioner E. T. Essery would address the meeting, but unfortunately he was unable, on account of a painful affliction, to be present. The chairman read a regret from Mr. Essery in which he expressed his sorrow it being compelled to absent himself, but expressed his willingness to do what he could in the interests of the temperance cause.

Rev. George Boyd was asked to address the meeting, an invitation which he responded to readily. He confined himself chiefly to a discussion of the ways and means by which the bylaw could be carried and to the responsibility of every vote. "I do not know," he said."

"If the great God laid this subject upon our consciences in all its force there would not be a day that we would not labor, nor unot be a day that we would not our colleose in all its force there would not be a day that we would not our colleose in all its force there would not be a day that we would not be a da

Rev. George Boyd was asked to address the meeting, an invitation which he responded to readily. He confined himself chiefly to a discussion of the ways and means by which the bylaw could be earried and to the responsibility of every voter. "I do not know," he said, "what the membership of the Catholic Church is, nor what the strength of their temperance organizations is, but if the 5,000 or 6,000 members of our own Protestant churches put the votes straight into

"There are some people in the city who "There are some people in the city who say that the men engaged in this campaign work are 'cranks.' Think, then, over all the great reforms of Europe. Was it not ultra men that accomplished these and the other great reformations and reforms that have taken place in the world—men who have possessed clear heads and minds, with strong wills, and strong and sympathetic hearts that go out to those suffering from oppression? It takes an ultra man to stand out in front of the foe and say in the name of God 'I stand here." those who sympathize with them.

year; 5 cents a copy.

The Leamington Post has published a Christmas number. It "booms" the town by presenting its attractions to the world, by presenting its attractions to the world, its constant of the property of London, were all ulmentance and women — pronounced for I hibition—it would not take many month reform the city. (Applause). There hibition—it would not take many months to many months to many well earns the \$100 grant which the nunicipal council voted for the purpose. A council that so readily concedes the sensitist of advertising must be a live body. "Christmas Chips," is the title of a pretty ittle annual issued by the students of the

the situation and began shouting: 'Say, Mister, your sign is down in the gutter.' (Laughter.) The saloon-keeper had a small sign, one of those announcing his license to sell wine and beer, and he came running out to see it, but when he got out he found that it was only the drunken man that was in the gutter. This story is truly told over and over again in the city of London. We see men go in on their feet with their money in their pocket, and in a little while they come out incapable of taking care of themselves and without their money, only in a great many cases to find a slippery way to the gutter. (Applause).

cases to find a slippery way to the gutter.
(Applause).

"If the great God laid this subject upon our consciences in all its force there would not be a day that we would not labor, nor an opportunity to vote that we would not vote, for the suppression of this traffic and the salvation of our fellow-men. Do you think it is right to teach your boys not to drink and then to license public houses where they can be taught in spite of you? We as temperance people do not think so, and with the help of the voters of the city we mean to cut off infecten of those licenses we already have. Now, I want to say that I do not think much of these milk-and-water men that you meet when getting out the vote. I

so the ways and means by which the bylaw to could be carried and to the responsibility of every voter. "I do not know," he said, "what the membership of the Catholic Church is, nor what the strength of their temperance organizations is, but if the 5,000 or 6,000 members of our own Protest the ballot boxes, in addition to those in the Roman Catholic body friendly to temperance, the thing would be done easily."

Voice—Let them vote the same as they pray.

"Yes," continued the speaker, "let them vote as they pray. It is not prayer otherwise. It is not prayer if a man talks to God for a week and then does not vote as they pray. It is not prayer otherwise. It is not prayer if a man talks to God for a week and then does not vote as they pray. It is not prayer otherwise. It is not prayer if a man talks to God for a week and then does not vote as they pray. It is not prayer otherwise. It is not prayer if a man talks to God for a week and then does not vote as they pray. It is not prayer otherwise. It is not prayer if a man talks to God for a week and then does not vote as they pray. It is not prayer otherwise. It is not prayer if a man talks to God for a week and then does not vote as they pray. It is not prayer otherwise. It is not prayer if a man talks to God for a week and then does not vote as they pray. It is not prayer otherwise. It is not prayer if a man talks to God for a week and then does not vote as he prays. The question is, do you think it could be wholly absolved from all responsibility? I don't think it is I do not believe in boycotting, but I have been taught by any Bible and by the rules of my commender of the Lord. There is a written promise in God's word that says five shall chase 100 and 100 shall put 10,000 to flight. There is temperance people of the city. They should help those who for the cause of right are laboring and tolling under big disadvantages. This spirit must be fostered, and is becoming acknowledged more and more as the proper method. If for one would rather chop off my right hand tha "If I as a voter cast that vote in favor of

Don't buy a Christmas present before seeing the largest and finest stock of new, stylish goods in the city at 182 Dundas street. R. Lewis.

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Extra classes—China painting classes, Mon-day and Friday, from 2 to 4 p.m.; oil and water color painting, Saturday, from 2 to 4 p.m.

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DIAMO A Detroit

THE RING. Pat Killen heavyweight his home, St. juries received. Referee Moor in the second antagonist a twice, one we and the other The wound serious resul ATHLETICS E. A. Gar ville Athletic the jumping l night. He l BASEBALL.

author of the

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The Ameri
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St. Louis, \$!
Toledo, \$16,0
lyn and Bali
000; total, \$9 QUOITING. The Balloc to the quoit I Alexander, of weather was hot for playeduding Alex first winner of whose quoiting further back county sweep now in his thusiast of thall Scotland. Saturday nigl pugilist from Patillo for six

A Buffalo d tween Ed Go known' back troit, and wh refereed, at I was, it is no sport named mond pin and standing that it, and it is so of the failure were gobbled case of 'diame PEDESTRIA The old schin Windsor of one who was the tables. Canadian sp Martin put u ness man of the town first the dupe. Si peared. He and a race vaside. Mart division of the

did him up to to get even. called on M said that h Windsor, angeme was to financially em up the months time as a Boyd arrived, the dupe very and the runnu course started barracks and 4Hotel. About at the shot of front and been entered the h As Boyd wars from the stake and gave him up with the p but I am mor THE KENNI Pitti Sing, trials, easily cinst heat of Central trials King's Mark Pitti Sing wa The bench nard Club ope 20 ciassos excl

30 classes excl Sir Bedivere v and Champio Mr. E. B. Sea her class, but coated bitch Col. North cost his owner chase money months' cour stud his owne in lieu of st.

THE TURF.

The kite-si known to the great deal of the credit to the cred The more the ter they like i

Mr. S. Whi chased the gra George Sprag the bay mare dam by Reber