

DIRECT TAXATION OF ALL ESTATES

Evasion of Succession Duty Payments is to Be Stopped.

BY NEW FEE SYSTEM

Hon. I. B. Lucas Introduced New Bill to Prevent Tax Dodging.

The provincial treasurer is camping on the trail of those with large estates, who heretofore, by a wholesale distribution of property, have managed to escape the succession duties. In the future every estate will be made to render an account, and the tax laid upon them will be sealed according to the value of the property. The bill, which is now before the legislature, will be introduced by Hon. I. B. Lucas, and a bill embodying them was introduced by Hon. I. B. Lucas. The treasurer explained that there had been considerable discussion during the year over the privilege of deduction in the case of King v. Cotton, in Quebec, and that the popular impression was that the province was trying to assess on property beyond its confines, but that this had been ruled against. The question of indirect taxation had been raised because the responsibility was placed on the executor or administrator. The beneficiaries are now made primarily liable, and a clause was inserted which decreed that before the issue of letters of administration should be made by the administrator that he would furnish a probate fee a bond for which the executor would become liable. The executor might retain the amount out of the estate.

New Fee System.
In the working out of the system there will be a new fee arrangement, and every estate will become liable. At the present time the fee is \$200.00 per cent, and so on up to a specified limit. The minister was very frank in stating that the bill was designed to meet cases where the estate was distributed before the death of the testator. It was an evil which had to be dealt with and the situation was difficult to handle. He pointed out that the custom was well established and that testators who did this usually escaped a large part of the tax to which they were liable. Under such circumstances it would be difficult to strike an equitable tax, so that all property which has been turned over without value since 1892 will be considered liable except in the case of gifts to be ordinarily expected. Gifts to children or relatives to the amount of \$20,000 will be exempt, and those given in the lifetime of the donor of necessity will also be free of taxation.

Where the aggregate value of the property exceeds \$50,000, and any property passes either in whole or in part to immediate relatives specified in the act, the following scale shall apply: Where the aggregate value exceeds \$50,000, but not \$75,000, the tax shall be 1 1/2 per cent; from \$75,000 to \$100,000, 2 per cent; from \$100,000 to \$150,000, 3 per cent; from \$150,000 to \$200,000, 4 1/2 per cent; and all in excess of \$200,000, at the rate of 10 per cent.

ATTEMPTED DELAY ON EASTERN STUB

T. H. Lennox Wants Terms of Payment Settled by Railway Board.

WILL MOVE AMENDMENT

If It Carries, the Whole Question Will Be Hoisted.

It is a suggestion that T. H. Lennox of North York will lay before the house, respecting the East, Queen street car service comes into effect, the whole matter will apparently be given another indefinite "hoist." Following the passage thru committee of the bill dealing with the operation of cars on this street line, Mr. Lennox will move an amendment to the effect that the terms for payment for such operation and the service to be given be determined by the Ontario Railway Board. The decision of the committee was that the company should supply the cars and service, with the city looking after the maintenance. The new proposal would, in the minds of several, shelve the whole matter for an indefinite investigation by the railway board. In some quarters the amendment is looked upon as an attempt to delay the service for which the people are asking.

His Twin Brother Told Him the Cure

Why J. C. Mapp Praises Dodd's Kidney Pills.

He Suffered from Kidney Disease, Lumbago and Rheumatism for Five Years - Now He Is a Well Man Again.

BOILEAU P.O. PONSONBY, Que., April 6.—(Special).—J. C. Mapp, a well-known farmer living near here, who suffered from Kidney Disease for five years, is once more a well man, and in a statement given to the press he gives all the credit for his cure to Dodd's Kidney Pills. "My trouble started with a cold about five years ago," Mr. Mapp states, "and developed into lumbago and rheumatism. I had a bitter taste in my mouth in the mornings and I was terribly nervous. I was depressed and low spirited and found it difficult to collect my thoughts, while at times I was troubled with stiffness in the joints. My appetite was fitful, and I had heart flutterings that added to my fears. My twin brother, who had used Dodd's Kidney Pills and got great benefit from them, advised me to use them. The first two boxes did me so much good that I got two more, and they completed my cure. Dodd's Kidney Pills are the right remedy for kidney trouble."

Every person who has two or more of Mr. Mapp's symptoms has sick kidneys. The right remedy for sick kidneys is Dodd's Kidney Pills. If you don't know it out of your own experience, ask your neighbors.

"The Beverage that Benefits" Not simply a thirst quencher, not merely a stimulant, but just the purest, most health infusing spirit that has ever been produced.

Wolfe's Schnapps

Excellent as a "pick-me-up" tonic and most beneficial in its effect on the liver, kidneys and other organs. Vastly superior to ordinary gin.



KNOCKED FROM BICYCLE HIS ARM AMPUTATED

Berlin-Youth Was Riding on Railway Track and Tried to Avoid Train.

Special to The Toronto World. BERLIN, April 6.—Harold Hebel, aged 19, son of John Hebel, met with a serious accident this morning. He was wheeling along the Grand Trunk tracks, and in getting out of the way of an express train, was knocked down by a shunting engine, having his left arm broken between the elbow and the shoulder. He was removed to the General Hospital, where he has the limb amputated. Besides this injury he was cut about the head and received other bruises. At a sheriff's sale held this afternoon, the Grand Union Hotel, formerly owned by Messrs. Saunders and Stroud of Hamilton, was sold to Geo. Schmidt of Berlin, the price paid being \$11,200.

WEDDING ANNIVERSARY.

Mr. and Mrs. W. E. Drury of 87 Pacific avenue celebrated the 20th anniversary of their wedding on Tuesday evening, the 21st, when a most enjoyable evening was spent in euchre and dancing. Mrs. Drury received her guests in a Paris gown of black satin. Those present: Mr. and Mrs. R. M. Nees, Miss Wanda Nees, and Mr. and Mrs. W. Forbes of Barrie; Mr. and Mrs. James Gazez, Mr. and Mrs. Hunt, Mrs. Blackwell, Mrs. McMullan, Mrs. Curry, Mr. and Mrs. George Thompson, Miss Steinboff, Miss Conn, Mrs. and Miss Thomas, Dr. McFarlane, Mr. and Mrs. D. McConkey, Miss L. Gazez, Mrs. Robert McCullough, Mr. and Mrs. David, Mr. and Mrs. H. Brown, Mr. I. Webster, Mr. McLeod, Mr. K. McCullough, Mr. W. McMullan, Mr. Jack Gazez, Mr. Smith, Mr. and Mrs. J. A. Thompson, Mr. and Mrs. H. Smith, Mrs. Forbes, Mr. and Mrs. Quay, Mr.

CUNARD BOSTON SERVICE

London-Paris-Liverpool
Calling at Queenstown-Fishguard

CARMANIA Apr. 28
SPECIAL SPRING TOUR
London and the Continent.
37 days—\$373 upwards
Particulars on application.

FRANCONIA	May 12
LACONIA	May 26
FRANCONIA	June 9
LACONIA	June 16
FRANCONIA	June 23
LACONIA	June 30
FRANCONIA	July 7

Selling from Boston offers the advantage of a shorter sea voyage and attractive rates on these popular and palatial steamers. "Historic Boston." Send for booklet. For rates, Hookette, etc., apply to 125 State Street, Boston, or A. F. Webster & Son, 53 Yonge St., Toronto. Reford Co., Limited, 50 King St. East, Toronto.

Around the World through the Panama Canal

Great CRUISE of 1915
By large Cruising "CLEVELAND" Steamship
From New York, Jan. 31, 1915
Visiting famous cities and countries on a palatial steamship which serves as your hotel. Every luxury and comfort assured.

135 days—\$900 and up
Including Shore Trips and all necessary expenses.
Also Cruises to the West Indies, Panama Canal, and Mediterranean trips.
Send for booklet, stating conditions.

HAMBURG-AMERICAN

71 Notre Dame Street W., Montreal, Canada, or 51 St. Sharp, 19 Adelaide Street E., Toronto.

and Mrs. J. Stewart, Mr. C. McConkey, Mr. and Mrs. Rose, Miss Caven, Mr. Caven. The prizes for the evening were won: Gentlemen, Mr. Thomas L. Mr. D. McConkey 2; Ladies, Mrs. D. McConkey 1; Hunt 2; lone hand, Mrs. McLeod. A number of very handsome presents were received by Mr. and Mrs. Drury.

STEEL COLONIST CARS.

The C. P. R. has received 30 all-steel colonist cars, which are to be at once placed in service. At the rear end of the cars are kitchenettes with cooking equipment, and also refrigerators. These cars were turned out by the Angus shops, which are now making the all-steel cars for general purposes.

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YOU DON'T HAVE TO KNOW HOW TO SING TO ENJOY "HEART SONGS"

The words are as full of heart-thrills as the music. Only when the words match the music perfectly—as they do in "Heart Songs"—do you have the greatest songs in the world. That is why the songs in this book will last forever! That is why these songs, sung fifty years ago, are of imperishable memory.

The World's Distribution of Heart Songs Will Soon Be Over

The men around the camp-fires at night, with only the distant stars looking on—with the leaves of the trees rustling in sympathy—with the rivulet murmuring in soft accord—they sang it, too—this wonderful song! What memories of home—of father, mother, sister, wife or sweetheart—it brought up! Somehow, its melody soothed them—their words brought rest to their weary bodies—and their sleep was sweeter and sounder for this song!

In "Heart Songs" are many War Time Melodies
You don't have to know how to sing to enjoy them
CUT THE COUPON TODAY
and bring six to the World Office for Book

Look for coupon with music border elsewhere in this paper today—which explains how to get this wonderful book

ALMOST FREE



EASTER 15-DAY EXCURSIONS

Atlantic City Cape May
Wildwood, Ocean City, Sea Isle City, Angelsea, Holly Beach, Stone Harbor, Avalon.

April 9
Seashore, \$15.25
Washington, \$15.25
FROM TORONTO

PROPORTIONATE FARES FROM OTHER POINTS.
Full information regarding leaving time of trains on which tickets will be accepted and stop-over privileges may be obtained of Ticket Agents, Can. Pac. Ry., and Grand Trunk Ry. C. B. Brodie, Canadian Passenger Agent, 56 King Street West, Toronto, Can.

PENNSYLVANIA RAILROAD

HOLLAND-AMERICA LINE

New Twin Screw Steamers, from 12,500 to 24,750 tons.
New York—Plymouth, Boulogne and Rotterdam.
New Amsterdam Mar. 31
Nordland Apr. 7
Ryndam Apr. 14
Rotterdam Apr. 21
New Triple-Screw Turbine Steamers of 35,000 tons register in course of construction.

R. M. MELVILLE & SON, Gen. Passenger Agents, Cor. Adelaide and Yonge Streets.

MACASSA STARTS TODAY.

The navigation season between Toronto and Hamilton will open today with the steamer Macassa. The vessel is to leave Toronto at 7 a.m. today, and providing the gap at Hamilton is sufficiently clear of ice, will dock at Hamilton this morning. Following this the steamer is to leave Hamilton at 9 a.m. and Toronto 6 p.m. daily.

CANADIAN PACIFIC EMPRESSES

AND OTHER STEAMSHIPS
WINTER SAILINGS
Empress of Britain.....Apr. 16
Lake Manitoba.....Apr. 19
Empress of Ireland.....Apr. 22

ST. LAWRENCE SEASON

Empress of Britain.....May 14, June 11
Empress of Ireland.....May 28, June 23
Lake Manitoba.....May 25, June 20

MEDITERRANEAN LINE

Ruthenia (Naples and Trieste) May 23
Tyrolia (Naples and Trieste) June 20
All particulars from Steamship Agents, or from St. G. Murphy, District Passenger Agent, Toronto, Ont.

EVERY DOLLAR PAID TO THE

IS A DOLLAR SAVED TO THE COUNTRY

THE ONLY ALL-CANADIAN ROUTE
To the Atlantic Seaboard
2- THROUGH -2
TRAINS -2
BETWEEN

MONTREAL AND HALIFAX

OCEAN LIMITED
LEAVES 7.30 P.M. DAILY
for Quebec, Riviere du Loup, Campbellton, Moncton, Truro and Halifax.

Connections for New Glasgow and the Sydneys (except Saturdays).

THE MARITIME EXPRESS

LEAVES 8.40 A.M. DAILY EXCEPT SATURDAY.
For Quebec, Campbellton, Moncton, Truro, Halifax, St. John.

On Saturdays will run Montreal to St. Flavel only.

STEAMSHIP TICKETS

VIA
ALLAN LINE
CANADIAN PACIFIC S.S. LINE,
DONALDSON, WING, and
NORFOLK.

For further information concerning rates, reservations, etc., apply to E. T. Tiffin, General Ticket Agent, 51 King Street East, King Edward Hotel Block. Phone Main 554.

CANADIAN PACIFIC

EASTER FARES

Between all stations in Canada, Fort William and East, and to Seattle, Tacoma, Portland, San Francisco, Los Angeles, and San Diego.

Single Fare \$10.00
Good going and return \$10.00
Return Limit 14 days

Colonist Fares (One-Way Second Class) to certain points in Alberta, British Columbia, California, and Montana. Daily until April 15.

REDUCED SETTLERS' FARES

(One-Way Second Class) to certain points in Alberta, British Columbia, California, and Montana. Daily until April 15.

EASTER

Fare and One-Third
For the Round Trip

Good going Thurs. April 9th, to Sunday, April 12th. Return limit Tuesday, April 14th, 1914.

SINGLE FARE FOR ROUND TRIP

Good going and returning Friday, April 10th, only.

Between all stations in Canada East of White River and to Detroit, Port Huron and Sault Ste. Marie, Mich., also to Buffalo, Black Rock, Suspension Bridge and Niagara Falls, N. Y.

For tickets and all information apply to 52 King St. E., Main 5173, or Union Station, Ade. 3488.

GRAND TRUNK RAILWAY SYSTEM

Easter Excursion Fares

SINGLE FARE \$10.00
Good going and return \$10.00
Return Limit 14 days

Between all stations in Canada east of Port Arthur, also to Detroit and Port Huron, Mich., and Buffalo, N. Y.

For tickets and all information apply to 52 King St. E., Main 5173, or Union Station, Ade. 3488.

Lackawanna Railroad

New York and Return

Special Easter Rates

GOING APRIL 10th, 1914.
RETURN LIMIT, APRIL 19th, Inc.
From Toronto \$12.50
From Hamilton \$11.40

ON SALE AT
All G.T.R. and C.P.R. offices in New York for St. R. and N. Y. and B. offices in Hamilton.

For information and reservations in sleeping cars from Buffalo, call, please, or write
Lackawanna Office
143 Yonge St., Toronto.
Phone Main 3547. D.A.3

TO BERMUDA

SS. "BERMUDIAN," Twin Screw, 10,518 tons displacement. Sails from New York 10 a.m. on the 1st, 8th, 15th, 22nd, 29th of April. Submarine signals, wireless, or chest. Record trip, 39 hours 20 minutes. Fastest, newest and only steamship carrying passengers at the dock in Bermuda without transfer.

WEST INDIES

New SS. "Guiana" and other steamers at 2 p.m. 31 March, 10 a.m. 24 April, from New York for St. Thomas, St. Cruz, St. Kitts, Antigua, Guadeloupe, Dominica, Martinique, St. Lucia, Barbados and Cayenne.

For full information apply to Hugh D. Patterson, General Agent, 53 Yonge St., Toronto, or to St. G. Murphy, District Passenger Agent, Toronto, Ont.

CUNARD LINE

Boston, Queenstown, Liverpool, New York, Queenstown, Fishguard, New York, Mediterranean, Adriatic.

A. F