

DECISION ON TAXES INVOLVES MUCH

Substantial Sum Can Now be Placed to Credit of Province of Ontario

14 COMPANIES INTERESTED

Government of Province Elated Over Victory Though Not Yet Known if Case Will be Appealed—The Judgment.

Toronto, March 19.—The Provincial Treasurer and the Government are elated over the judgment of Mr. Justice Middleton declaring that it was within the constitutional power of the Province to impose taxation on the insurance companies.

The Canada Life Assurance Co. against whom the action was taken contended that the Province has no right to impose indirect taxation and that this tax amounted in fact to indirect taxation.

The court failed to uphold the contention that the tax on insurance company premiums is in truth an indirect tax because the Legislature must have contemplated that it would be passed on by the insurance companies to the policyholders.

The judgment. "At first sight this argument appears to be cogent and forcible," said His Lordship, in giving judgment.

"The effect of the payment of any taxation out of the gross income of the company will be to reduce the amount of profits available for distribution among the shareholders and the participating policyholders.

"It is true that this taxation may indirectly cause insurance companies to raise the premium upon insurance, either in the case of non-participating policies, or perhaps both.

"The framers of the Confederation Act sought to mould a stable Dominion out of separate Provinces and to end the jealousy and friction which had resulted from the antagonisms and conflicting interests incident to their separate existence.

"The problem which the Legislature was called upon to face when devising a fair basis for the taxation of insurance companies was not easy.

"The amount of capital employed within the Province could not be ascertained. The amount of capital bears no relation to the amount of business done.

"The Province seemed to be a fair criterion. The courts, however, are not concerned with the reasonableness of the tax.

CHANGES IN C. P. R. TELEGRAPH. Toronto, Ont., March 19.—H. C. Shambrook, the manager of the Toronto office of the Canadian Pacific Railway Telegraph Company, is to be moved to Calgary as manager.

KELLOGG SWITCHBOARD CO. ANNUAL. Chicago, Ill., March 18.—The annual report of the Kellogg Switchboard Company shows total surplus on December 31st, 1914, of \$1,121,450, a decrease of \$167,123 from the previous year.

PERSONALS

Sir James Aikins is at the Ritz-Carlton.

Mr. N. Lavole, of Quebec, is at the Place Viger.

Mr. J. C. Laird, of Toronto, is at the Windsor.

Mr. Jules Helbronner, of Ottawa, is at the Queen's.

Mr. Justice Cannon, of Quebec, is at the Ritz-Carlton.

The Hon. J. M. Beck, of New York, is in town today.

Mr. J. A. Chisholm, of Halifax, is at the Ritz-Carlton.

Colonel H. H. McLean, of St. John, is at the Ritz-Carlton.

Lieut.-Col. E. A. Scott, of Quebec, is at the Ritz-Carlton.

The Hon. Arthur Meighen, solicitor-general, is in town today.

The Hon. W. B. Nantel is in town and is registered at the Place Viger.

Mr. George Harrison, of Moose Jaw, was at the Windsor yesterday.

Colonel Sam Sharpe, M.P., and Mr. W. F. Nickle, M.P., are at the Ritz-Carlton.

Sir Rodolph Forget, M.P., was in town yesterday and returned to Ottawa this morning.

FIRE IN NOTRE DAME STREET.

The dry goods store of M. Desrosiers, at 2593 West Notre Dame street, was considerably damaged by fire last night at 9.30, when a blaze started from an overheated stove, in the rear of the store.

Emperor William, General Von Falkenhayn, chief of the German General Staff, and other high officers, are said to be holding a council of war near Lille.

REAL ESTATE AND TRUST COMPANIES

Quotations for to-day on the Montreal Real Estate Exchange, Inc., were as follows:

Table with columns for Bid and Asked prices for various real estate and trust companies like Aberdeen Estates, Beudon Ltd., etc.

Table with columns for Bid and Asked prices for Bonds and Debentures like Alex. Bids, 7% sec. mtg. bonds, etc.



LT.-COL. A. P. SHERWOOD, Recently Elected President of the Dominion Rifle Association.

WAS ASKED TO START FIRE IN STORE SAYS WITNESS

Threatened With Revolver When He Said He Would Tell Insurance Company—Proprietor Planned Blaze is Evidence.

That Israel Livinson had asked him to set fire to Livinson's premises was the evidence of David Schwartz, of 2032 St. Dominique street, at the fire inquiry held by Commissioner Latulippe, yesterday afternoon.

The witness then said that Livinson had proposed to him that he should start a fire upstairs, as he (Livinson) would find it easier to get something from the insurance company if the fire started above and then came down.

At this Livinson had pulled out a revolver, saying: "If you go to the company and tell them I will blow your brains out."

Cross-examined by Mr. Berovitch, Schwartz said that he had had one fire when in business at 32 Jurors street, for which he had received \$125 insurance.

In answer to Mr. Berovitch's questions as to how the question of setting the goods on fire had come up, Schwartz stated that Livinson had asked how his fire had come about.

Mrs. Schwartz corroborated her husband's testimony and Hyman Schwartz confirmed his father's story of the revolver episode.

Mr. J. Meagher was present for the Union Assurance Society, and put some questions at times to make facts clearer or bring out new ones.

WILL MAKE WAR SUPPLIES.

Trenton, N.J., March 19.—The International Steel and Ordnance Corporation, whose head office will be at East Orange, has received incorporation.

It is believed that the company expects to make supplies for the war in Europe.

The objects, according to the application are "to make, finish, and assemble product of steel or other metal as may be requisite for the production of large and small arms and to contract with other parties therefore."

EXPOSITION VERY SUCCESSFUL.

San Francisco, Calif., March 8.—The Panama Pacific Exposition has enjoyed an unexpected degree of success in the first month as shown by a daily average attendance of 71,500 from the opening day on February 20 to March 13th inclusive.

TRANSMISSION OF NEWSPAPERS.

Washington, D.C., March 19.—Commissioner of the Internal Revenue has ruled that newspapers delivered to a carrier as one shipment requiring one stamp, must be enclosed in one general bundle at the point of shipment, except where the shipment is to one consignee or to one destination.

LONDON SHEEPSKINS AUCTION.

London, March 19.—A sale of sheepskins was held here to-day. The 9,000 pelts offered sold readily to the home trade.

REAL ESTATE

Leandre Rose sold to Louis Merhot lot 562 St. Henry ward, with buildings 370 to 380 Dorion street, for \$10,750.

Archibald J. Meyers sold to John R. Orton lots 219-71-3 and 219-72-1, parish of Montreal, with building 321 Roslyn avenue, for \$10,000.

Hon. Sir Adam Beck sold to the Beck Manufacturing Company, Ltd. lot 758-3 and 757-2 St. Lawrence ward, with buildings, for \$12,300.

Montague Vondanhuise sold to Emile Page lot 103, parish of Pointe aux Trembles, having an area of 32,338 feet, with buildings, for \$11,800.

The St. Lawrence Construction Company, Limited, sold to Louis U. Boudie lots 183-714 and 715 Cote de la Visitation, Rosemont Ward, for \$1 and other considerations.

Ovila St. Pierre sold to O. Charbonneau lot 181-222 Cote de la Visitation, Delorimier Ward, with the buildings 1650, 1652, 1654, 1652b, on Maple street, for \$8,700.

Mrs. Zotique Gervais sold to Raoul Labranche lots 161-1030 and 1031 Cote de la Visitation, Delorimier ward, with buildings thereon, Nos. 2201 to 2217 Boreau street for \$10,000.

Morris L. Rose sold to Herbert M. Levine and others lots 38-271 and 272 parish of Montreal, with buildings 1134 to 1148 Van Horne avenue, and 789 to 799 de l'Espece avenue, Outremont, for \$12,000.

Oscar Lanthier sold to Hector Paimont lots 262-483-1, 262-482, 262-481-1, 262-480-1, 262-479-1, 262-478-16 and lots 262-482-2 to 262-478-2, Sault au Recollet, each containing 1,500 feet, for \$7,875.

Forty-two real estate transfers were registered yesterday the largest being for \$22,881. This was the purchase by J. Chartrand, from Mrs. Louis Perron, of lots 2031 and 2033 parish of Montreal with buildings thereon on Notre Dame street.

TORONTO STORE GUTTED.

Toronto, March 18. The stock and premises of the Whitworth Restall Mattress Company, at the rear of 112 Adelaide street west, was gutted by fire shortly before noon yesterday. The loss is estimated at \$9,000, divided as follows: Contents, \$3,000; building, \$4,000. The damage in both cases is covered by insurance. The cause of the fire is unknown.

VANCOUVER'S FIRE LOSS.

Vancouver, March 19.—The total damage by fire within the city limits during February amounted to \$17,278, and the insurance paid was \$9,181, leaving the property loss above insurance \$2,097. The total value of property involved was \$298,693. The department responded in all to 48 alarms.

MONTREAL-CANADA FIRE.

The annual general meeting of the shareholders of the Montreal-Canada Fire Insurance Company will be held at the Chamber of Commerce, No. 76 St. Gabriel Street, at noon to-day.

CLASSIFIED ADVERTISEMENTS

2c. Per Word for the First Insertion 1c. Per Word for Each Subsequent Insertion

AGENTS WANTED. AGENTS—\$50 WEEKLY SELLING AUTOMATIC swivel base eggbeater; entirely new, simple and terms, 50c; money refunded if unsatisfactory. Collette Mfg. Company, Collingwood, Ont.

WANTED—A FEW GOOD AGENTS TO SELL Canadian Pacific Railway farm lands. Apply to Joseph H. Smith, Rooms 506-510, P. O. B. Building, Toronto, Ont.

WANTED—AN ENERGETIC AGENT WHO CAN sell an up-to-date Accident and Health Policy, for old established company. Reply with full particulars to P. O. Box 1267.

APARTMENTS TO LET. "THE RIGBY" 271 Prince Arthur street west. There are a few vacancies in this desirable apartment house. Fireproof, all modern conveniences, balconies. Apply Jantior; phone Up 521, or R. P. Adams, Main 7650.

ROOMS TO LET. OVERDALE AVENUE, No. 66. To let, bright large room, with hot and cold water, gas, and all home comforts, use of phone and piano; very reasonable central to both stations, suitable for two gentlemen or married couple.

ASSIGNMENTS & ACCOUNTANTS. EDWARDS, MORGAN & CO., Chartered Accountants, Toronto, Montreal, Winnipeg, Calgary and Vancouver.

BUSINESS CHANCES WANTED. E. R. C. CLARKSON & SONS, Trustees, receivers, liquidators; established 1864. Clarkson, Gordon & Dilworth, chartered accountants, Toronto.

ADVERTISER WHO IS A THOROUGHLY PRACTICAL man, would like to meet party or parties with some money to invest in a small woolen mill. Address Box 441, Journal of Commerce.

BUSINESS OPPORTUNITIES. FOR SALE—COMPLETE SAW MILL—Consisting of log haul up, circular mill, Wickes gang, complete filling room equipment, trimmers, edgers, slash tables, live rolls, etc., just as erected, and running only few months from new; great bargain. The A. R. Williams Machinery Company, Limited, Toronto, Ont.

FOR SALE. USE YOUR SPARE TIME TO BUILD UP A MAIL order business of your own; we help you start for a share in profits; 27 opportunities; particulars free. Mutual Opportunities Exchange, Buffalo, N.Y.

SEED CORN—CANADIAN GROWN SEED CORN for sale. G. T. Crow, Prairie Riding, Ont.

SOLDIERS' SWAGGER STICKS AND CAVALRY and artillery whips; large stocks and all made-in-Canada goods retail. The Alligator, St. Catherine St. West.

CORRUGATED GALVANIZED IRON SOLD DIRECT to consumers by the manufacturers; write for catalogue and prices. W. E. Dillon Co., Limited, 183 George street, Toronto.

ASSOCIATION SUGGESTS NEW FIRE LEGISLATION

The National Fire Protection Association has issued a pamphlet on individual liability for fires due to neglect or carelessness, including a draft of a bill fixing personal responsibility and imposing penalties, and arguments for the enactment of the law.

Section 1.—Any person, persons or corporation for any fire caused by, resulting from, or spreading by reason of the negligence of such person, persons or corporation or the non-compliance with any law or ordinance or lawful regulation or requirement of or by any state or municipal authority, shall be liable:

(1) for all loss, expense or damage caused by or resulting from such negligence or non-compliance; and (2) for any expense incurred by any municipal or other government agency in extinguishing or attempting to extinguish any fire so caused, resulting or spreading.

Section 2.—In all actions against any person, company or corporation for the recovery of damages on account of any loss or injury to any property, real or personal, occasioned by fire communicated from property owned by one party to property owned by another party, the fact that such fire was so communicated shall be sufficient evidence to charge the occupant of the property in which the fire originated with negligence and place the burden of proof upon him.

WESTERN ASSURANCE COMPANY.

The annual report of the Western Assurance Company for the year 1914 shows that satisfactory progress had been made under somewhat adverse circumstances.

Fire premiums for the year amounted to \$2,116,000 and marine premiums to \$1,057,000, while interest rents and other sources of revenue brought up the total income to \$3,288,000. Fire and marine losses, taxes and other expenses amounted to \$3,208,000, leaving net profits for the year of \$80,486. Total assets now stand at \$3,726,000. Since the company was first organized it has paid out in losses over \$61,000,000.

Notices of Births, Marriages and Deaths, 25c each insertion.

BIRTHS.

BURROWS—At the Women's Hospital, on March 10, the wife of A. Burrows, of a son.

BELL—At 1507 Rockland avenue, Verdun, on March 12, the wife of Arthur F. Bell, twins (boys).

PARKER—At 154 Mansue street, on March 4, the wife of A. W. Parker, of a daughter.

DEATHS.

ORGAN—On March 14th, at her residence, 210 Madison Ave., Lilian Cattle, beloved wife of R. H. L. Organ. Funeral service at St. George's Church, on Tuesday, March 16th, at 3 p.m. Friends invited to attend the service. Albany, Oneonta, N.Y., and Los Angeles, Cal. papers please copy.

MALONE—At 414 Mentana street, on March 13, Daniel Joseph, son of Patrick Malone, aged five years.

RITCHIE—At 429 Notre Dame street, Malvernauve, Ritchie, aged 55 years.

SMITH—At 104 Crescent street, on March 14, Elizabeth F. Lockhart, daughter of late James Lockhart and widow of the late Hon. Mr. Justice Smith, aged 86 years.

TYLER—At 32 Brock avenue, Montreal West, on March 13, Gordon, youngest son of Grant Tyler, aged 18 years.

WARD—At 402a St. Antoine street, on March 14, Henry John Ward, charter member of Branch 24, C.M.B. A.

SHORTS AND FEED SACKS—In good order; also two-bushel jute bags. John H. Rowell, flour and grain merchants, Montreal.

FIRE ESCAPES—Factories, Hotels, etc. The Geo. B. Meadow, Wire, Iron & Brass Company, Limited, Toronto.

LIVE STOCK.

FREE—WE WILL GIVE FREE TO ANY PERSON interested in stock or poultry one of our 80-page illustrated books on how to feed, how to build hen houses; tells the common diseases of poultry and stock with remedies for same; tells how to cure roup in four days; tells all about our royal purple stock and poultry foods and remedies. Write W. A. Jenkins Mfg. Co., London, Canada.

PERSONAL.

THE REV. M. O. SMITH, M.A., Instructor in the Languages and Mathematics. After April at No. 544 Sherbrooke St. West. Or apply at Miss Poole's 45 McGill College Ave., Tel. Uptown 210.

SITUATIONS WANTED.

SITUATION WANTED AS MILLER—Any wheat, mill system, any capacity. Box 127 Journal of Commerce.

SITUATION WANTED AS CHIEF by railroad detective; age 50; expert claims adjuster; 10 years' experience; give me a trial; my railroad experience is a very valuable asset. Box 53 Journal of Commerce.

WANTED—POSITION AS TINSMITH and plumber or assistant salesman and plumber; good reference. Box 71 Journal of Commerce.

YOUNG MAN REQUIRES SITUATION—Bookkeeper stenographer, references. Box 44, Journal of Commerce.

SNOWSHOES, HOCKEY OUTFITS.

SNOWSHOES, TOBOGGANS, SKIS, SKI-BOOTS, skates, boots, woollen outfits, for sale or hire; hockey outfits ready made, \$2.50 suit; also for hire. Secretaries, Phone Up. 1249-5153. Smyth's, 370 Dorchester West.

TYPEWRITER REPAIRS.

AGENTS FOR AMERICAN OLIVER TYPEWRITERS. Expert repairs on all makes. American Machinery, Limited, 324 Craig West, Main 1615.

TUNGSTEN LAMPS.

EVERYTHING ELECTRICAL FOR LIGHTING, heating and wiring. Phone for quick service. Star Electrical Co., 803 St. Catherine West, Up. 1375.

REST, RECREATION AND SOLID COMFORT.

These are the attractions of Gray Rocks Inn. These strenuous times, business men and their families can live at the inn with every home comfort at less cost than they can at home. This time of year the place is ideal: great big fireplaces, running water in the house, own gas plant; best cuisine in the Laurentians. Rates \$1 a day. American plan. Phone or write for particulars, G. E. Wheeler, Proprietor, Ste. Juste Station, Quebec.