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The London Advertiser Company Limited.

LONDON, WEDNESDAY, JULY 8.

## TAXATION OF INCOME.

THIS is one of the most difficult subjects with which legislators have to deal. Many of the most competent men have tried to legislate justly, but it cannot be claimed that any have wholly succeeded. The best yet attained is liable to criticism.

George R. Sanderson, now a member of the Chicago bar, and formerly a member of the Middlesex bar, contributes an able article on "Income Taxes Illegally Exact—Remedies and Procedure" to the Illinois Law Review. The principles discussed apply to a large extent to our own law. He says: "The collector is required to collect the sums ordered by the commissioner. His certified list is guide and authority, leaving him no discretion, no latitude, no equity. He is like a sheriff with an execution, bound by the direction of his writ."

The article discusses the remedies open to the taxpayer who pays under protest. Mr. Sanderson comes to the following very just conclusion: "I consider that a fair view of the entire body of the law (common and statutory) justifies the hope that the supreme court, when the question is fairly presented, in a proper case, will announce the law to be that the liability of the collector and of the United States is identical, and that in a suit brought against either or both, the taxpayer who has suffered loss through the action of the Government agencies, may recover not only the sum paid, but interest during the time he has been deprived of its use."

That his conclusion, however fair, is too much to hope for at all once, is plain from his comment. "Is it too much to ask the court to take in one stride, what seems to need two—to do directly and at once what it can do indirectly and after many months or years of litigation?"

In our own income taxation some odd conclusions have been reached, for instance: an individual or firm carrying on a manufacturing business is taxed according to the assessed value of the premises occupied by them for the purposes of their business, but if they become an incorporated company the basis of taxation is changed. Why this is so is puzzling, but in time this and other methods by which taxation is doubled up on the same taxpayer may be remedied. Mr. Sanderson's article is instructive. He is a son of the late Rev. Dr. Sanderson, and practiced his profession in this city for a short time in partnership with the late Judge Fitzgerald.

## THE ULSTER CRISIS.

IF the Lords refuse to pass an amending Home Rule measure acceptable to moderate Irish opinion, the bill already passed will have to go into force. If, then, the Orange party should decide to fight to resist incorporation of any part of Ulster with the rest of Ireland, the newly-constituted Irish Government at Dublin would be compelled to employ the Irish Volunteers in enforcing its authority and peace in at least five of the Ulster counties, and protecting the interests of those menaced in the other four counties by the bullies at Belfast. As the Irish Volunteers thus become a national force, would be safeguarding legislation of the Government at Westminster, that Government would at least supply them with arms and ammunition, and probably also more aid than that. But a peaceful settlement is a probability.

## A CONTRAST.

WHEN the United States undertook to cut down its tariff there was a great outcry from parties interested in keeping up protection. Business would be ruined, and it would not be possible to raise sufficient revenue to carry on the government. But the fiscal year has just closed, and the prophesies of disaster do not appear to have materialized. So far as business is concerned, manufacturers and merchants appear to be prospering. Republican papers still talk about depression, but to the average observer the depression is not visible. In the matter of revenue, however, there can be no room for dispute. It exceeds by \$22,000,000 the amount estimated. There is a surplus of \$30,000,000 over ordinary expenditures. The only extra expenditure contemplated is a sum of \$35,000,000 for the Panama Canal. Even with this counted in, there will only be a deficit of \$5,000,000, which, the Government announces, can easily be taken care of from the accumulated surplus in the treasury. Had the income tax been in operation for a full year, instead of only a part of it, the result would have been still more satisfactory, and the slight deficit would have been wiped out.

In contrast to this record we may place that of Canada. The reports from our finance department show a drop in the revenue for the first two months of the fiscal year of more than \$5,000,000 as compared with April and May of last year. The actual figures were for the two months of 1913, \$26,964,374; for the same two months of 1914, \$21,572,161. It was

in the customs department that the greatest loss appeared—no less than \$5,220,074. Then there was a drop of \$400,000 in the inland revenue returns, besides a slight falling off in the receipts from the Inter-colonial.

The United States brought down its tariff walls, and by its reduced tariff has facilitated trade, and increased its revenue. In Canada we "stand pat" on the old protection idea, and our revenue diminishes. The contrast is an object lesson for all of us. Not that it will make much difference to our Government. Public expenditures will continue on a scale of magnificent figures. Col. Hughes will still continue to put up armories in little villages, and the Minister of Public Works will not cease his activity in building where it will do his friends the most good. We may have less money to spend, but Mr. White can borrow some more at a high rate of interest. The Tory system of government may not be much good in improving business, but it has no equal in its capacity for spending. The contrast between the results of the fiscal laws of Canada and the United States will not teach the Conservative-Nationalist combination anything. But it may teach the people something.

Robin and Whitney bark so much alike that they must be of the same breed.

The days are growing shorter, but while these long moonlight nights are with us who cares?

Of course, it's better to have loved and lost, but it's getting left that bothers the average girl.

Recent investigations into the New York underworld show booze, bums and bombs to be inseparable.

Life is much like conditions in the country—while the birds are singing, the bees are stinging.

We are now in for a coalition government in Ontario, headed by Gooderham and Blank (successor to Sir James).

In July the June bride's fancy lightly turns to thoughts of cake, but hubby thinks it isn't just like mother used to make.

For political reasons the United States Government has asked the rebels not to kill Huerta. And besides, is vaudeville to be cheated of a star attraction?

Clara Butt says that when in Canada she saw many unpleasant sights. However, Clara is coming back in the fall. Evidently Canadian coin "looks good" to her.

Dr. Anna Shaw proposes a "Maiden Aunt Day." If she could arrange for a "Bachelor Uncle Day" on the same date there would soon be no call for a celebration.

With the Mexican situation improving, a settlement of the Home Rule question in sight, and the Tecumsehs holding a comfortable lead, there's nothing left to worry over, save the tomatoes.

Sir Redmond Roblin says that the people of Ontario "resented the attempt of the clergy to dominate political affairs." It is true there was a pretty general antagonism of the pulpit towards the whisky government.

A Toronto pastor gives as one reason for the defeat of Mr. Rowell that Christian people "neglected to put God behind the movement." Sir James will say that Providence must not interfere to put him out of office. That would be "intemperate partisanship."

Mayor Martin, of Montreal, declares he will see to it that in future all English-speaking nominees for the mayoralty will be opposed. Than such a statement there is nothing better calculated to arouse the fair-minded French citizen and put him behind an English candidate.

Sir James argues that the only difference between licensing and abstinence is one of method, and the clergy should have nothing to say. Similarly, if the Government or Opposition undertook to license the white slave traffic, another "admitted evil," the clergy should not interfere.

## INDIVIDUAL UMBRELLAS.

[Peterboro Times.]  
Now that we have individual drinking cups, individual towels and individual other things, let us hope that the day may come when we shall have individual umbrellas that will not be used by anybody except the lawful owner.

## ST. THOMAS' TITLE TO FAME.

[Grand Rapids Press.]  
The largest tank in Canada is located at St. Thomas. The capacity of the tank is 600,000 gallons. The largest tank in Mexico is Huerta, capacity unknown.

## GRATITUDE.

[New York Times.]  
I thank thee, Moon and Stars and Sun, For shining on me now and then, With special favor shown to none, When or where'er thy course is run.

I thank thee, Day, that all thy light Is mine to share with all mankind! And grateful, I, 'tis mine to find My need of darkness in the night That follows day's unvaried flight!

I thank thee, Wind, that on thy way Thou blowest fairly on us all! Most thankful, I, 'tis the tempest's thrall Is just the same where rich men stray As where grim poverty holds sway!

Thanks give I that, from Nature's hand, Both good and ill broadcast are thrown, For where the power of gold is known Rank favoritism stalks the land—And I, alas, no wealth command!

## PREPARING THE WAY.

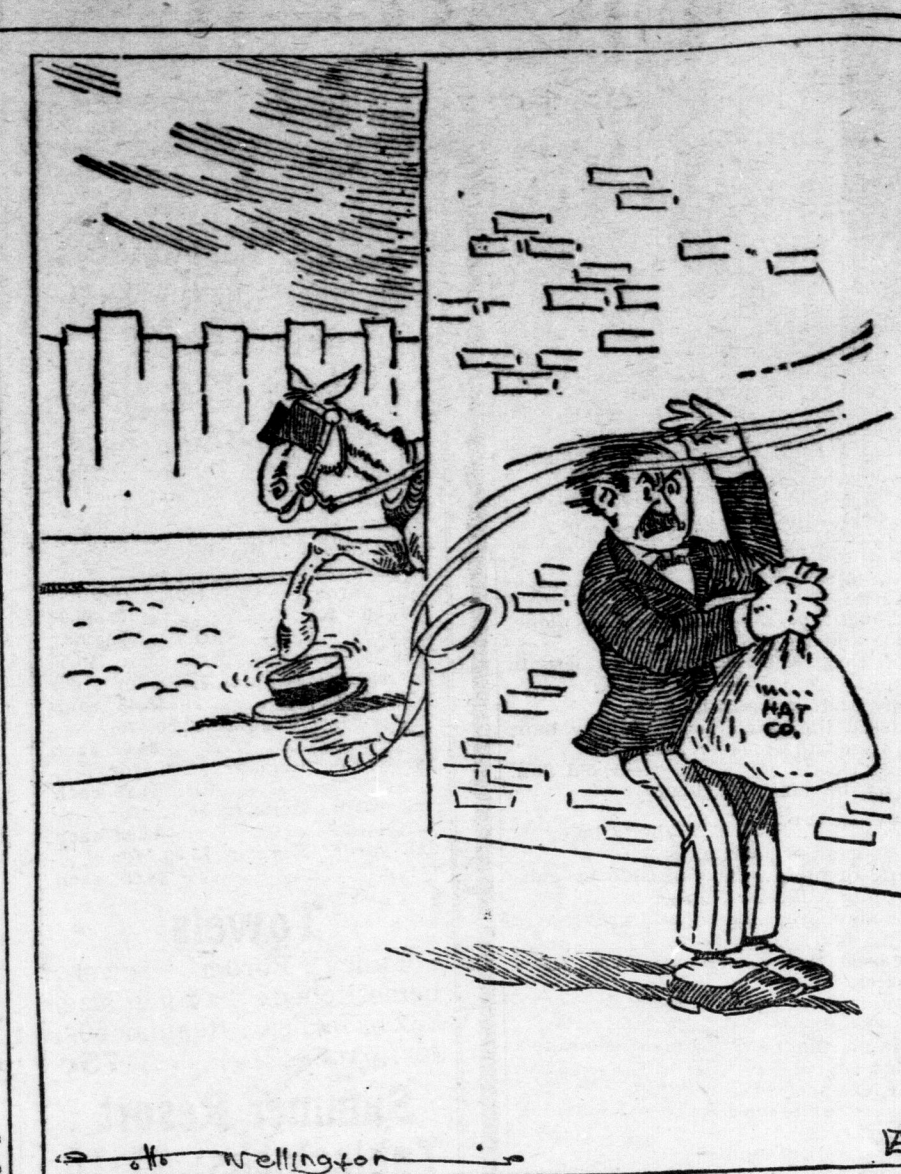
[Lippincott's Magazine.]  
Claude had disobeyed his parents, and his mother knew it. "I am afraid," she said, "that when I tell your father what you have been doing this afternoon he will punish you severely."

"Have you got to tell him, mother?" asked the boy.

"Yes," was the reply: "I shall tell him immediately after dinner."

"Well, mother," said the boy, "give him a real good dinner, won't you? You might do as much as that for me."

## ---and the Worst Is Yet to Come



## SAYS CONTROLLERS NOT ENCOURAGED TO ADVANCE CITY

Feeling discouraged largely because the board of control was not being sufficiently encouraged in its program for large undertakings of public works in London, Controller Hubert Ashplant gave out a statement yesterday in which he intimated that he was probably serving his last year in public life in London.

Wants City to Grow. "I am very much interested in seeing London develop," declared Controller Ashplant, "but the board of control has not been getting much encouragement for the work it has been doing and I don't know if I will serve again or not. There are quite a few things I would like to see initiated here before I get out and one of them is more pavements."

But Believes Everyone Must Help, Getting Behind Men in Office. "All the little towns around us have got more pavements than we have. I think the board of control plan of government is the best thing that ever happened to London. However, the citizens must back up honest and fearless men for this board. I don't like to see any controller accept favors from companies expecting to do business with the city. It isn't right and it isn't good business."

Everyone Must Help. "I know I don't know all there is to know about city affairs, but I try to do the best I know how. I would like to see London three times as large as it is, but if we don't help the city it certainly can't help itself. If I was a platform orator I would take the stump and tell the people that it is improvements which help them more than anything else."

## INSANITARY CONDITION OF THAMES AROUSES BOATMEN

Complaints to City Council and Board of Health Are So Far of No Avail.

The Thames river is still insanitary. No person who has gone down the stream in any size craft, from the biggest motor launch to the smallest canoe, would dispute that. For several months launch owners, particularly those who are members of the Thames Motor Boat Club, have been raising a strenuous kick about the scum and filth that comes down the river from the docks at the foot of Dundas street.

Boat men state that they have complained to the council and to the board of health. So far nothing has been done to remedy conditions. Monday the river was down almost two feet, as the hydraulic pumps were working full time at Springbank. At lower water the stench that rises from the river becomes almost unbearable. Residents along the banks are kicking at the nuisance. Apparently their appeals that something be done to alleviate conditions are to go without consideration.

Acids Damage Boats. Monday night boating on the river was almost at a standstill because of the state of the water. Yesterday the current was running somewhat stronger and part of the filth has been carried down. Scarcely a night passes that from five to ten feet of scum and slime does not collect, several inches deep at the docks. Launches that have only been in the river for several weeks have practically all the paint below the waterline eaten away by the acids and dyes that come down from the north branch. The loss to the boatmen is considerable.

NOT AN OPTICAL ILLUSION. [Philadelphia Ledger.]  
You'll never hurt your eyes looking at the light reflected from the bright side of things.

## SCHOOL BOARD BUYS MACBETH PROPERTY

Conference Called to Decide Building for Site.

## OBJECTION TO CADETS BILL

Larger Boilers Needed for Tecumseh and Boyle Memorial Buildings, Board Hears.

The board of education, at a meeting yesterday afternoon, adopted the report of committee No. 2 for the purchase of the MacBeth property on Princess avenue, for a new school. An offer of \$30,000 has been accepted by Miss Annie MacBeth, who reserves the right to remove the building now on the premises. Before the plans of a new school are considered, the members of the industrial committee, No. 2, committee, Inspector of Schools G. B. Edwards and Dr. R. S. Shaw, chairman of No. 1 committee, will meet and discuss the question of what kind of school to build on Princess avenue. The industrial committee has in mind at the present time a site for a new industrial school. Plans being considered involve making Alexandra school into an industrial building, or using the MacBeth site for a new industrial school.

Larger Boilers Needed. The board looked over the plans again of the Tecumseh and Boyle Memorial schools, and upon the recommendation of Engineer Elliott voted \$1,200 additional to bring the heating system up to the requirements. Engineer Elliott explained that larger boilers than those contemplated in the first specifications were needed, and that the change would cost about \$600 in each school. Preventorium Teacher Named. Miss McKenzia, of Chelsea Green, was appointed to fill the position of teacher at the Byron Preventorium. Her compensation will be fixed later. She starts her work at once, and will probably be paid on a twelve months' basis.

The W.C.T.U. was granted permission to use the tent which the board purchased for a temporary school in the east end. The tent will be pitched at Springbank, and will be used to give free outings to poor girls of the city during the summer months.

Object to Cadet Bill. A bill for \$37 for instructions to Collegiate cadets was objected to by the board on the ground that the students incurred the debt, as they had incurred debts once before, and passed it on to the board to be paid. Trustees Rowe and Dr. Tensdall objected to the unbusinesslike procedure. The bill was ordered paid upon the endorsement of Principal Rogers, and the later was instructed to keep the students in check in the future upon incurring expenses until the permission of the board authorized them.

Teachers salaries in the industrial school were adopted as follows: J. C. Anderson, \$1,500; G. W. Weaver, \$1,400; Agnes W. Stewart, \$1,000; L.

## HOTEL POWHATAN WASHINGTON D.C.

Hotel of American Ideals.  
Pennsylvania Avenue, 18th and H Streets.  
To seekers of a hotel where luxurious quarters may be secured, where charm and congenial atmosphere prevail, where excellence of service is where excellence of service is offered just such inducements.

Rooms with detached bath may be obtained at \$1.50, \$2.00, \$2.50, \$3.00 and up. Rooms with private bath, \$2.50, \$3.00 and up. And for special rates for families, conventions, tourist parties, and school groups.

Write for booklet with map. CLIFFORD M. LEWIS, Manager.

Ling, \$950; and H. Skusa, \$95 per month, when employed. Some additional equipment for the machine and forge shop was ordered.

Inspector's Report. Inspector Edwards' report showed the senior nurse had made 2,085 inspections in June, reporting nine skin diseases, thirteen with defective hearing, 69 with defective breathing, 36 with defective vision, 176 with glassed teeth. Of these six had glasses fitted, seventeen had teeth filled and ten had tonsils and adenoids removed.

## NEW HEALTH DIET SOLVES THE HIGH COST OF LIVING

Controller Hubert Ashplant Finds Corn Meal a Panacea, and Originates New Health System of "Hominy-pathy."

Controller Hubert Ashplant has solved the high cost of living for Londoners. Mr. Ashplant lives on corn meal. He eats it three times a day. It may be five cents' worth and it may be ten cents' worth, it depends on how hungry Mr. Ashplant is. Never more than ten cents' worth. Corn meal is nourishing and fattening. Mr. Ashplant first started in to diet on corn meal to benefit his health, and the results were so surprising to him that for the present he is living on corn meal altogether.

Like most persons who have stomach troubles, Mr. Ashplant tried various diets without success until he hit the corn meal. "I used to feel quite bad before I started in on corn meal," said Mr. Ashplant, "but since I have tried it I feel like another person. I am able to take more of an interest in things and can take exercise and long walks without being very much affected. I attribute all this to corn meal, and if there is anyone who doesn't exactly feel like himself and can trace it to what he eats, my advice to him is to try corn meal."

EFFICIENT—Semi-Steel firepot has straight sides—ashes can't cling. You get with

## McClary's Sunshine Furnace

a clear fire and more heat from same coal. See the McClary dealer or write for booklet.

Local Agents: J. A. Page, 807 Dundas Street; J. H. Bull, Hamilton Road and Rectory Street.

## The Logical Administrator

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## THE LONDON & WESTERN TRUSTS CO. LIMITED

is the logical administrator to appoint. Its sole business is the careful, efficient fulfilment of every trust committed to its care. Call in and consult us.

382 RICHMOND STREET, LONDON, ONT.  
SIR GEO. GIBBONS, K.C., President JOHN S. MOORE, Manager

## A Charter From the Public

IF PUBLISHERS of daily newspapers were to cease issuing their papers during the summer months, saying: "It's too hot in July and August to publish papers, and, anyway, people don't read papers in summer," what a cry of protest would go up all over the land!

The public would say to the publishers:

"We must have the news and you must give it to us. You are our servants in this matter—our news gatherers and scatterers. We are ready to pay you for this service. You have no right or liberty to take it upon yourselves to cease publishing your papers at your pleasure or convenience."

Think of it! The Daily Newspaper exists by the mandate of the people. It alone among all publications may not continue or cease at its pleasure, for it holds its charter from the people whose servant it is.

Then think of this:

Have those other servants of the people—the merchants who supply them with their daily necessities—any right to be silent with respect to the news they have for those who depend on them? Has not the public a right to demand that the news of the stores shall be published along with other news of value and interest? We put it up to the people of this community and to the merchants of this city that the store news of this community is necessary news and should appear regularly in the public press at all seasons of the year. Think of this, you merchants of this city.

You can obtain helpful advice on advertising free of cost and without obligation by consulting the Business Department of The London Advertiser.