

The Toronto World

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MONDAY MORNING, SEPT. 22.

HIGH ASSESSMENT. LOW TAX RATE.

An extraordinary delusion is being fostered by some of the papers, and was contributed to by a cartoon in The Globe on Saturday. The cartoon shows Toronto as a young lady seated in a carriage with an enormous trunk labeled "Assessment, \$516,000,000," while the horse, labeled "Taxpayer," struggles with the load. The Globe poses as an authority on taxation.

According to the assessment commission, assessments are not made within 20 per cent. of actual values. In a large number of cases the rating is much lower than that, at the rate of the case of properties, and the poor man's share, the assessment goes to par values. But, taking 20 per cent. as the extent to which the Assessment Act is violated, the assessment of Toronto should be nearly \$155,000,000 greater than it is, and if there were any true relation between the trunk and taxation, the trunk ought to be about one-third larger than it is. The Globe cartoonist, of course, has mistaken assessment for taxation.

With a proper business management the citizens would have no fear of a full value assessment. There used to be a rate of taxation in the city council that a fixed rate of taxation should be maintained, and all the revenue spent, whether the assessment increased or decreased. There is no justification for raising revenue at all that is not absolutely needed. But every increase in assessment is regarded in some places as the legitimate means of swelling the revenue, and, having got it, no other idea than spending it occurs to the city council. Where great expansion is occurring, and likely to occur, for a term of years as in Toronto, it is most important that the tax rate should be struck, not in accordance with previous precedents, but in accordance with the actual economic, but not related needs of the city, levied against an assessment on full valuation. We believe this assessment should be on land values alone, but the act requires the addition of the values which the improvements give to the land. This is interpreted by the assessors as the value of the buildings on any arbitrary scale they choose to adopt, and the result is our present chaos, about which the government issued a circular last year as a first to organize order in the void, but quite ineffectively.

And now we have The Globe perpetuating the view that a "tax assessment" means a big tax bill, while the contrary should be the case. The assessment of Toronto, if the assessment department's statement of a 70 per cent. valuation be correct, ought to be \$670,000,000 instead of \$516,000,000, and the tax rate, instead of 20 mills, should be about 14 mills. No true comparison can be made of Toronto with other cities of Ontario so long as the assessment remains on the present arbitrary and illegal basis. Sir James Whitney, who objects to patchwork methods, tolerates in this respect the most injurious patchwork possible, by which one city may assess at 50 per cent., another at 70, another at 80, and another at par values. The city with the highest assessment may appear to have the lowest tax rate, while a city like Toronto, which is assessed at high rates, may really be quite low in the schedule. When The Globe draws another cartoon, the horse should be labeled "Assessment," the trunk "Taxation," the young lady "City government," and the cabby "Citizen."

TAKE OUT THE KING PINS.

The Globe asks, "Why Denounce One Minister Alone?" It is thinking of the days when a certain noble cabinet came in for the denunciation of the country, and it is hard for The Globe even after eight years of experience to understand why the Whitney administration is not as bad as its predecessors. It ought to be according to The Globe's calculations and its estimates of human nature, founded on an intimate acquaintance with politicians of its own type. It is Dr. Pyne that arouses The Globe's disgust. Not feeling that he sufficiently absorbs all the scorn that is poured upon him, The Globe extends the area of its contempt to include the whole cabinet. "Take out Mr. Hon. W. J. Hanna," it observes in an oratorical interrogative, "and who is left with force, ability or courage?" The Globe readers will not doubtfully and say, "They shouldn't have excepted that Hanna man." The Globe doesn't really like Mr. Hanna, or his three-fifths clause, but it sounds noble and broad and conceals a fine grudge to say, "Take out Mr.

Hanna." The Globe doesn't say, "Take out Sir James," because, of course, nobody could take him out unless he wanted to go. And it doesn't say, "Take out Mr. Beck," because it is better not to call attention to Mr. Beck when discussing the weak points of the Whitney cabinet. "There certainly is nothing left in the attorney-general's department," says The Globe. This is hardly correct of the organ, for while Mr. Pyne has not given away as many franchises as his predecessors did, his activities are more easily pardoned than their energy. He has the statutory revision to his credit moreover.

Dr. Reaume is another man without "force, ability or courage." If The Globe is right, Dr. Reaume has at least kept the public works department free from graft, and it takes one of the three qualifications for that. Besides he has stood behind the T. & N. O. Railway in a way to help. "Neither Mr. Hearst nor Mr. Lucas has as yet manifested any special fitness," laments The Globe. Who put Mr. Whitson to work pray? And after he has produced a budget of his own to sum up his weaknesses? We are inclined to ask with Jeff, "For the love of Mike, be reasonable." Then there is "Jimmy Duff," as The Globe familiarly calls him. All we can say is that if The Globe can nominate a better minister of agriculture on the government benches we'll support him and press his claims on Sir James. But the people appear to be satisfied with "Jimmy Duff" and have so far elected no substitute. Even the premier is limited by the popular will. The Globe ought to publish a slate for a proposed Rowell cabinet and hear the people clamor for a general election to get the chance of returning it to office. And if The Globe won't do this it looks as if we would have to put up with Dr. Pyne for a while yet.

EUROPEAN TRADE.

Indications are in evidence that the industrial boom in the United Kingdom and in Germany has spent its force, more particularly in the latter country. In Berlin and other large cities, local government bodies have commenced to make provision against unemployment in the coming winter by means of building works, drainage and other improvement schemes and by better operation of the labor exchanges. One of the principal German newspapers has directed attention to the neglect of the moors and waste districts and the advisability of rendering them productive. As an example the work done by forty of the unemployed in Berlin is quoted, where part of a tract of waste land placed at their disposal by the state has been turned into good arable land, part planted with peas and other areas turned to good account.

In Britain the government returns for August show a considerable decline in imports and a small increase in exports as compared with the corresponding month of last year. This comparison, however, is subject to the remark that not only had last August one working day less than August, 1912, but the latter month showed an enormous increase more than \$45,000,000 over August, 1911. The figures are therefore not so unfavorable as they at first appear. Nevertheless, the statement of exports is accepted as heralding slacker times, or at least as the cessation of the greatest trade advance Britain has made in its history. The recession may be intensified if the labor troubles that now threaten should result in a holdup of the transportation services.

CLEARING UP.

Many things in this world are forecasted which do not come to pass and, with the wisdom which comes after the event, we are apt to do justice to the caution or anxiety displayed by those who, before the event, provided for every contingency. For a long time Napoleon the Third was a commanding figure on the stage of the world, and many nations and cabinets no doubt took precautions against him which appeared quite unnecessary after Sedan. Later the young war lord, William the Second, kept the world uneasy and the growing military and naval strength of the German Empire has undoubtedly been a disturbing factor during the last decade.

A year ago Europe presented a different aspect to the statesman and military expert than it does today. Then no one could tell but that a great world war would grow out of the Balkan situation. The German Emperor seemed to many to personify a German menace and there was a well-grounded fear of coming wars throughout the world. Today the trouble in the Balkans seems to be over and the skies are everywhere more serene. Germany has many things to think about. The war lord is finding that the money kings are more important than he. The Kaiser is more concerned about his finances just now than anything else except the growing strength of democracy and even socialism which threatens to put an end to autocracy.

It is passing strange that the German Emperor, who has done nothing but to think war and talk from his cradle, has kept out of any fighting during his reign of a quarter of a century. But wars are usually brought on when peace-loving men are at the head of a nation. The United States has had a good deal of fighting for so young a country, but none of it occurred under soldier presidents like Jackson, Taylor and Grant. The good-natured and easy-

going McKinley had a war on his hands before he was a year in the White House, but the turbulent Teddy had a reign of seven years of peace with all the world.

If, therefore, the statement of the empire felt grave apprehensions a year ago, which they do not feel today, they are not open to criticism. Many events have turned out during the past year more happily for the peace of the world than could have been anticipated. There certainly is less alarm today than there was a year ago, or four years ago, about a German invasion of England or an Armageddon in the North Sea. This should be a matter of congratulation and not of reproach. It may soon be time, however, for somebody to arise and, paraphrasing the celebrated saying of a small boy about the apple core, observe: "There ain't goin' to be no emergency."

"A REFUTATION 3700 MILES LONG."

On Friday last The New York Sun said editorially: "We have no doubt that our philosophical and political friends in Toronto World, whose intelligent remarks on the subject are reprinted on this page today, are entirely correct in their belief that the conditions do not 'hate' the United States, the some of them may dislike individuals among citizens and disapprove of our customs and habits. Canadians are too busy and too intelligent to waste time in the futile occupation of hating any nation or people. Were it necessary to call witnesses to support our belief that our northern neighbors are not plunged in bitter enmity of the United States we should confidently rest our case on a map showing the political divisions of North America. Thirty-seven hundred miles of boundary line without a defending fortification is a sufficient refutation of the suggestion that the people living on either side of it hate that on the other side."

The Philosopher of Folly

By Sherwood Hart

LORD STRATHCONA. Lord Strathcona, bless his heart! Still he's feeling pretty smart. When he hears the old men weep that their backs are out of plumb, that their joints are stiff and numb, that their feeble muscles shake, that their weary old heads ache, that it is the young man's day, hear him to each old chap say, "Buck up, brother, be a sport! Watch your Uncle Don cavort. Nought cares I for Time's sharp tooth—since my days of early youth many years have come, and gone, yet I still keep working on. Why, 'way back in '56 people that were scared for me, when I walked along the street half the folks that I would meet used to mutter, 'so I'm told, Donald Smith is getting old. He should settle down in peace; all this hustling he should cease; he should spend the few short years left him in this vale of tears far from work of any kind—it is time that he resigned.' 'Hail, hal' but 'ho! ho! I am still on deck, you know—still in harness as you see, going strong at sixty-three! 'Brace up, fellows, look alive! Men are kids at sixty-five! Lord Strathcona's here the stuff! You can't give him work enough!'"

THE CANAL DANGER.

St. Catharines Man's Narrow Escape. A St. Catharines man had a narrow escape from drowning in the water, just as he was managing to recover himself before he went over the edge. The escape has had a good effect. He has visited the Royal Opticians, 7 Richmond street, and has been advised to take that road, to get at least a pair of glasses, he persisted in using the canal banks. The other morning he found himself almost in the water, just as he was managing to recover himself before he went over the edge. The escape has had a good effect. He has visited the Royal Opticians, 7 Richmond street, and has been advised to take that road, to get at least a pair of glasses, he persisted in using the canal banks. The other morning he found himself almost in the water, just as he was managing to recover himself before he went over the edge.

NORTHCLIFFE AT CANADIAN CLUB

His Lordship Will Deliver an Address on "Newspapers" on Wednesday.

On Wednesday next at 1 p.m. Lord Northcliffe will address the Canadian Club of Toronto on "Newspapers." As he himself is the dominant personality in British newspaperdom with a controlling or part ownership in scores of old country journals, he should have something interesting to say on the subject.

FREIGHTER ASHORE AT PORT COLBORNE

Steamer Haddington, Owned in Toronto, Fast on Rocks—May Be Released Today.

PORT COLBORNE, Sept. 21.—(Special.)—The steamer Haddington, which went ashore in the west of here, is still fast on the rocks tonight. After taking about one hundred tons of her cargo to shore, the vessel was left to the mercy of the weather and the waves. The Haddington is owned by the Merchants' Mutual Steamship Company of Toronto and had a cargo of coal for Montreal.

A TIME-TRIED INVESTMENT

This is not only one of the largest and strongest, but also one of the oldest of the Canadian financial institutions. It has a record of considerably more than half a century of steadily increasing success, stability and strength. In this time, an experience has been gained which enables its Directors and Officers to be considered experts in the selection of choice, safe securities for the investment of its funds.

Its Capital, fully paid, and Surplus exceed TEN MILLION DOLLARS. Its record, experience and strength constitute it an unusually safe Depository for Savings, and its Debentures have long held a very high place in the estimation of those conservative, cautious investors, both in Great Britain and Canada, who prefer absolute safety to a high rate of interest. In Canada they are a LEGAL INVESTMENT FOR TRUST FUNDS, and are accepted by the Canadian Government as the Deposit required to be made by Insurance Companies, etc.

We shall be glad to send you a specimen Debenture, a copy of our last Annual Report, and full particulars, on receipt of your address. Write for them today.

CANADA PERMANENT MORTGAGE CORPORATION

Toronto Street, Toronto

Established 1885.

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DEATH SUMMONS CANADA BUILDER

James Ross, Capitalist, Contractor and Engineer, Passes Away at Montreal.

A RAILWAY PIONEER

C. P. R. Section West of Winnipeg Constructed Thru His Efforts.

MONTREAL, Sept. 20.—The death occurred this morning of James Ross, the well-known railway contractor, engineer, capitalist and connoisseur. Mr. Ross had been suffering from heart trouble for two weeks past. Mr. James Ross was born at Cromarty, Scotland, in 1843, and received his education in Scotland and England. After spending some years on railway and harbor and waterworks construction in Great Britain, he came to America, and in 1870 became resident engineer of the Ulster and Delaware Railroad, and was afterwards chief engineer of the same road. During the year 1873 he acted as resident manager of the Wisconsin Railway, and subsequently held a similar position on the Lake Ontario Shore road. In 1878-9, Mr. Ross built the Credit Valley Railway and was appointed, after its construction, general manager of that road, and was also consulting engineer of the Ontario and Quebec Railway.

In 1883 he took control of the construction of the Canadian Pacific Railway west of Winnipeg, and in 1885 completed for the company their line over the Rocky Mountains, the Selkirk and the Gold Range. In 1886 he undertook for the C. P. R. the settlement of their location east of Montreal, and their legislation in Maine, and upon the completion of this work took the contract for the construction of the remaining portion of their line to the Gulf of St. Lawrence.

Purchased Toronto Railway. In 1893 he signed William Mackenzie in purchasing the Toronto Railway from the City of Toronto, and afterwards rebuilt and enlarged it, making it an electric line. He also converted, in a like manner, the street railways of Winnipeg, Montreal and St. John. He had also done work of a similar character in England and Jamaica, and was the first president of the Mexico Power Co., which developed an immense water power at Necaxa and controls the electric business of the City of Mexico. Subsequently he was president and general manager of the Dominion Coal Co., and of the St. John Railway. He was a director of the Bank of Montreal, of the Canadian General Electric Co., of the Laurentide Co., of the Royal Trust Co. of the Calgary and

CONFESSED CRIME TO SHIELD WOMAN

Winnipeg Man Sentenced to Die Denies Crime—Then is Pardoned.

WINNIPEG, Man., Sept. 20.—(Special.)—Victor Popie, sentenced to hang here next Thursday for self-confessed murder of the wife of a child, and entirely ignorant that papers granting his reprieve were on the way from Ottawa, today made a startling statement in the death house, where he is confined. He said that the evidence he gave at the trial and which convicted him, was false and intended to shield the mother of the dead baby, Mrs. Willis. He says he can prove an alibi at the time of the murder and confessed to the murder, and that the dead child was lying concealed across the river. Popie will be a material witness when Mrs. Willis comes to trial.

BEER IS GOOD

O'Keefe's PILSENER LAGER is the Best

If you want real satisfaction do not say, when you order, "Beer," but O'Keefe's Pilsener Lager—"the light beer in the light bottle".

O'Keefe's Pilsener Lager is not an ordinary beer. It is a liquid delight which you come back to again and again once you have tasted it, and it is good for you too, pure and healthful.

It is an ideal home beer. Order a case from your dealer.

THE O'KEEFE BREWERY CO. LIMITED, TORONTO.

If your dealer will not supply you, phone us Main 758 or Main 455 and we will see you are supplied at once.

No Moving Parts—No Litter. No Waste—Endorsed Everywhere

EDDY'S "ONLIWON" Toilet Paper Cabinet

Delivers units of two sheets, as needed. Finished in beautiful nickel-plate—impossible to get out of order. A necessity in every modern home or public building.

We Give This Fixture Free. No matter where you live, you can secure an "Onliwon" Cabinet without cost. It is simply necessary to buy your regular supply of EDDY's Chemically Purified Toilet Paper from us—the cabinet is included FREE. Let us send you full particulars. Write today.

The E. B. Eddy Company, Limited

Always, everywhere in Canada, ask for Eddy's Matches. Hull, Quebec

At Osgoode Hall

20th September, 1913.

ANNOUNCEMENTS.

Motions set down for single court for Monday, 22nd inst., at 11 a.m.:
1. Re Smith Estate.
2. Watson v. Jackson.
3. Union Bank v. Taylor.
4. Apjohn v. Kemora.
5. Northern Electric v. Cordova.
6. Robb v. Realty v. Cates.
7. Re Drew and Kewatinn.

Peremptory list for first division of appellate court for Monday, 22nd inst., at 11 a.m.:

1. Union Bank v. McKillop.
2. Carnahan v. Toronto Railway Co.
3. Re National Huskers, Winding-up Act.
4. Conley v. C.P.R. Co.
Peremptory list for second division for Monday, 22nd inst., at 11 a.m.:
1. Re Stewart Howe and Meek.
2. Holditch v. Canadian Northern Ry. Co.
3. Mackenzie v. Lindsay.
4. Playfair v. Cornsack.
5. Barnes v. Sudbury.
6. Lesslie v. Birkbeck.

Master's Chambers.

Before J. A. C. Cameron, Official Referee.
McBain v. Ford—E. F. Raney, for plaintiff, moved for judgment under C.R. 51. No oral evidence. Judgment ordered.
Adams v. Dudley—J. G. Smith, for plaintiff, moved for order for a commission to take evidence. J. H. Spence for defendant. Adjourned until 22nd inst. peremptorily.

Miller v. Good—K. F. Mackenzie, for defendant, moved for order allowing amendment of statement of defence. D. McCarthy for plaintiff. Order made. Costs to plaintiff in any event.

Judge's Chambers.

Before Kelly, J.
Rex v. McLean—H. S. White, for defendant, moved to quash conviction against him for selling liquor without a license. J. R. Cartwright, K.C., for the crown. Judgment: As I read the record I am convinced there was evidence on which the magistrate could properly convict. Application dismissed with costs.

Zernales v. Culmer—H. H. Davis, for defendant, appealed from order of Cameron, official referee, sitting for master-in-chambers, changing the place of trial from North Bay to Haliburton. R. W. Hart for plaintiff. Appeal allowed and application for change dismissed with costs.

Single Court.

Before Kelly, J.
Thompson v. Lake Erie and North-By Co.—J. W. Bain, K.C., and M. L. Gordon for plaintiffs. W. S. Brewster, K.C., for defendants. Motion by plaintiffs for order restraining defendants from performing further work, trespassing upon or injuring

TRAVELERS' CHEQUES.

If you are going abroad the most convenient way to carry your money is in "Travelers' Cheques." They are in the denominations of \$10, \$20, \$50 and \$100.
They can be cashed all over the world, and are on sale at the office of A. F. Webster & Son, general steamship agents, 53 Yonge street.

DIRIGIBLE FLIES AT FIFTY MILES AN HOUR

Against Head Wind New Zeppelin Makes Eleven Hour Trip.

BERLIN, Sept. 20.—(Can. Press.)—The new naval Zeppelin dirigible arrived here today, having made her first trip from Friedrichshafen, Lake Constance, in 11 hours, at an average speed against a contrary 16-mile wind, at a fraction over 50 miles an hour. The trip had been considerably postponed owing to the disaster which overtook the dirigible's sister ship, which was destroyed in a gale off Heligoland on Sept. 9, when 14 of her crew lost their lives.

Invitations.

The bowling of response was given by one of the human life. A time it would be of those strongest, the most unscrupulous, the most pardy the # of their fellow of men are gathered happily together things out "The writt merely the The judge is important those which black and w conscience of public conse Mr. Pedley party in the when he refe spirit of the national polit "Until rec affairs of ne way that w various. The very thin, only another world-famed ashamed to conceal, principles w cepted in pri winds in int "It is a that even th and most fo ern men c according to

JOHN C. 55 to 61 KIL

TORONTO AT

Thos. Ren Willison

IN LIFE, Competition portan

Thomas Radian bowling British Isles and Sir John pupil at Church with evening serv pastor dealt maxim of spe Pedley was c team on its is prominent of the city. Invitations the bowling of response was given by one of the human life. A time it would be of those strongest, the most unscrupulous, the most pardy the # of their fellow of men are gathered happily together things out "The writt merely the The judge is important those which black and w conscience of public conse Mr. Pedley party in the when he refe spirit of the national polit "Until rec affairs of ne way that w various. The very thin, only another world-famed ashamed to conceal, principles w cepted in pri winds in int "It is a that even th and most fo ern men c according to

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