

London Advertiser.

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LONDON, THURSDAY, JAN. 28.

The New Assessment Law.

The Ontario Legislature is about to evolve a new assessment law at last. The law passed fifty years ago has existed almost intact to the present day. It has been tinkered a good deal in late years, in the effort to adjust it to franchise corporations, such as street railway, telephone, gas and electric light and power companies, which were not contemplated by the framers of the statute: half a century ago. At that time the problem was comparatively simple, as the bulk of the taxable property was realty, which could be easily got at by the assessors. The growth of personal property, much of it invisible, and the creation of public utilities, have greatly complicated the question. The provisions of the old law have been found inadequate to meet new conditions. It has been found impossible to equitably assess certain classes of personal property, particularly those represented by securities. The theory that all wealth should be taxable may be correct in principle, but no method can be devised for reaching some forms of wealth which the owner cares to conceal. It is notorious that in this Province and in all the states of the Union, where the law is similar, only a fraction of the personal property pays taxes. A premium is put upon dishonesty and evasion, and the occasional ratepayer, who pays upon the full amount of his personality, is being taxed to make up the delinquencies of his neighbors.

The most radical feature of the new Ontario law will be the abolition of the personality tax. The bill unanimously reported by the legislature committee, which has been working on the measure for a year, provides for what is known as the business tax. The impost will be an elastic one, varying with the nature of the business or occupation to be assessed. A retail merchant, for instance, instead of being taxed on the value of his stock, minus his debts, will be assessed for 25 per cent of the assessed value of the premises he occupies. All places of amusement or public entertainment, livery stables, restaurants, and photograph galleries will pay on the same basis. A departmental store, or retail merchant dealing in more than five branches of retail trade, will pay taxes on 50 per cent of the assessed value of the premises, if this value exceeds \$20,000. This provision respecting \$20,000, is designed to protect country storekeepers, who carry several lines. Distillers will pay on 25 per cent of the assessed value of their premises; brewers on 100 per cent; express companies, land companies, banks, and other financial concerns on 75 per cent. Wholesale merchants and insurance, loan, and trust companies will pay as at present.

The assessment of the incomes of the professional classes is very difficult under the present law. Many professional men do not know precisely what their incomes are, and in most cases the assessment is a rough guess. The new law proposes to tax barristers, solicitors, notaries, express companies, physicians, surgeons, oculists, aurists, medical electricians, dentists, veterinary surgeons, civil or mining or consulting or mechanical or electrical engineers, surveyors or architects on 50 per cent of the assessed value of their office premises. Professional men or any other class paying this tax will not be assessed on income derived from the business or occupation carried on in the premises for which they are assessed. Those who pay no business tax will pay income tax on all personal earnings over \$1,000 a year. The exemption will be only \$400 on income derived from investments and other sources than personal earnings.

In cities, towns and villages, telegraph and telephones will be assessed on a percentage of their gross receipts. In every township they will be assessed at \$200 for every mile of one wire, and \$750 for each mile of additional wire. The companies must make an annual return to the Government of their wire mileage and receipts in every municipality.

The committee has dropped the idea of a provincial board to assess steam railways. They will be assessed on their right of way by each municipality, and the Government intends to greatly increase their taxation for provincial purposes.

Street railways, electric light and power companies, gas companies and other companies, having structures upon the public highways will be assessed at the actual cash value of their property, as at present.

Machinery used for manufacturing purposes will be exempt as an encouragement to industry.

It is impossible to frame an assessment law which will be perfect in practice. No doubt the new Ontario law will reveal some inequalities in its operation, but it has some indisputable merits. It is simple and direct, and it cannot be evaded. The assessors may get at every dollar's worth of property taxable under its provisions. It leaves no room for fraud. It will reach many people who now escape

Britain's Wonderful Trade.

A close analysis of the British trade returns for the year 1903 confirms the optimism of the free traders. The exports last year were \$1,454,000,000 or \$37,000,000 more than in 1902, and only two hundred thousand pounds less than in 1900, the highest year on record when the boom was at its height and the vast exports to South Africa of war munitions artificially swelled the trade returns. Of the exports last year about \$81,000,000 consist of food, drink and tobacco, which show a decrease of about \$3,750,000 from the previous year, \$176,800,000 of raw materials, largely coal and coke, an increase of nearly \$4,000,000, and \$1,174,400,000 of manufactured articles, an increase of about \$38,750,000. It will be seen that almost the whole of the increase is in manufactured articles.

The imports last year were \$2,710,000,000, an increase of \$70,000,000. Of the total \$1,162,000,000 consisted of food, drink and tobacco, an increase of \$10,000,000. About \$867,000,000 of the imports comprised raw materials of manufacture, a gain of \$22,500,000. The excess of imports over exports amounting to \$1,260,000,000, represents Great Britain's income from foreign investments, her revenue from British ships, which do the bulk of the carrying trade of the world, and her profits on insurance and banking. The wonder is not that Great Britain has lost her relative supremacy in foreign trade, but that 40,000,000 people "cribbled and confined" on two small islands should possess such fabulous wealth and commerce and maintain sovereignty over one-fifth of the earth's surface and over one-fourth of the world's population.

A distinguished stranger in town today is old Sol.

If Hon. G. E. Foster decides to run for Parliament in St. John, N. B., again, it will be a triumph of hope over experience.

The Hamilton Spectator ruefully confesses that something stronger than a blizzard is needed to blow the Grits out of Zorra.

Senator Wark, of Fredericton, N. B., who will celebrate his 100th birthday next month, is still hale and will probably attend the next session of Parliament as usual. Fancy a man still in the flesh who was 23 years old when Victoria ascended the throne, and 18 years old when Napoleon Bonaparte died!

The Toronto Mail and Empire tries to extract some comfort from the North Oxford election. It says the Liberal majority was cut in half, and reaches this amazing conclusion by counting against the Government all the votes cast for Mr. Pattullo and Mr. Ross (Independents). In the general election, the last straight party contest was in 1886, when Sir Oliver Mowat had a majority of only 321 votes over Mr. Wilson, Conservative. The Mail and Empire's disingenuousness is shown by the fact that it counts the votes cast for Ross, the Independent candidate, against the Government in figuring up Whitney's popular majority. The Woodstock Express, which strongly supported the Conservative candidate, is more candid. It admits the result on Tuesday is disappointing. It claims that the Conservatives of the riding found it necessary to secure outside assistance, but complains that the moment Mr. Robert Birmingham set foot in the riding the Liberals threw mud and some of it stuck. The idea of slandering Mr. Birmingham is rather amusing. The Express has this to say about Gamey:

"It is scarcely worth while to attempt to estimate the influence of Mr. Gamey's visit to the riding. Liberals say it made votes for them. This, perhaps, is saying too much. It might be nearer the mark to say that it kept votes from the Opposition. People are interested in the man and his story, and they rarely refuse their sympathy to the man who has not had fair play, but it cannot be denied that Gamey over-played his part here, and little regret is felt that, so far as he is concerned, there is no occasion for rejoicing in what has been accomplished. His violations of the common instincts of decency deserved rebuke."

MIXED METAPHOR EXPLAINED

[Chicago Daily News.]
"I wonder why people say, 'As smart as a steel trap?' asked the very young man. 'I never noticed anything so remarkably smart about a steel trap.' 'A steel trap, my boy,' replied the sage from Sageville, 'is smart because, unlike some people, it shuts up at the proper time.'"

RURAL ECONOMY.

[Chicago News.]
"Is your rural uncle economical, George?"
"Yes, indeed. He is one of those economical people that use grease to save a \$2 pair of boots and ruins a \$30 carpet."

A NEW NURSERY RHYME.

[Baltimore American.]
Wee Willie tells his mamma
He'll hurry to the mill;
He says he will—but will he?
I wonder if he will.

A goat likewise named William,
He says he will—but will he?
I wonder if he will.

YOUNG FINANCIER.

[Chicago Daily News.]
Archibald—Mamma, gimme a penny.
Mother—You're too big to be asking for pennies.
"Well, then, gimme a quarter."

THE CATHERINE SPOON.

[Chicago Tribune.]
First Guest (at banquet)—Is this dish made of Catherine's Spoon?

AUTOMOBILE MUSIC.

[Chicago News.]
Rodrick—I see someone has invented a musical automobile.
Van Albert—Indeed? Wonder what tunes it will play?
Rodrick—Breakdowns, I guess.

EDWARD THE GOOD.

(New York Herald.)
Three years a king!
The cynics—where are they
Who with their jeer and fling
Battered thy throne away?

Brief is the time
Since thou didst don thy crown,
And yet, in every clime,
Thou'rt won deserved renown.

O, ruler strong,
In council wise and wise,
Seeking the right—not wrong—
Counting thy dearest prize

Thy land's good name
And peace—not war nor feud;
So rightly men thy name
Edward the Good.

DIPLOMACY.

(London Tit-Bits.)
One of the fraternity was to write up the history of an old lady of 98. He was told she had never so much as learned her letters. Did he blurt it out in print? Not a bit of it!
He merely stated in his finely-written article that "she can read the finest print as well as she ever could."

INKLINGS.

[National Gazette.]
Remorse has been more popular than self-denial as an expression of the virtues.

When love comes in at the door logic flies out of the window.

Credulity is a masculine vice and a feminine virtue.

No, madam, we have very little honesty today, but we can show you candor, which looks like it and is much less expensive.

When you hear a man bewailing the interestlessness of friendships it is safe to assume that he has just tried, unsuccessfully, to get something from his friend.

A person may know how to do things well, without knowing what to do; that is how we have artists who are not good critics.

Intuition is the inability to find a reason for one's opinions.

HOW TO BEHAVE IN THE HOUSE

Continued from page 1.

should remove their hats and in this and other ways show their respect for the House. He wanted to see the dignity of the Legislature maintained, and he hoped that every member would assist him to that end. The Ontario Legislature had a good name throughout the British Empire, and that good name should be upheld.

POOLROOMS AND BOXING.
In opening Mr. St. John referred to Mr. Gibson's speech with regard to the North Renfrew and Sault Ste. Marie elections and the Junction poolroom case.

As to the early session Mr. St. John said it was an unprecedented thing to call a session of fourteen days' notice; if the Government had been so convinced there must be an early session, why was not the usual 90 days' notice given?

As to the Junction poolroom it was a betting enterprise just as were the places at Windsor and Port Erie, all three of which were notorious in the Province. Mr. Gibson, he said, was justly open to the charge of allowing the wheels of justice in this regard to be delayed.

The Government, he said, had failed to punish the offenders. He wanted to punish the offenders. He wanted to see the Government punished for its failure to punish the offenders.

NORTH OXFORD.
Mr. M. G. Cameron (West Huron) followed on behalf of the Government. He congratulated the Premier on the result of the election. He said that he was a "magnified vindicator of the administration."

The Liberal party were united both in the House and in the country, and had nothing to fear from the campaign of slander that had been waged against them by the Opposition. The Government had a large majority of the agricultural community behind them, and as long as they had the support of the men, they were more than justified in holding office.

Mr. Cameron then said he proposed to deal with the delay in bringing on the North Renfrew election. He proceeded to state his opinion that the Government had acted constitutionally and properly in connection with the whole affair. He maintained that North Renfrew did not have a member, and consequently no member had died, and the election was fruitless. The law contained no provision for an election in the circumstances, and the Legislature as a result had the right to act on their own authority. To bear out this contention, Mr. Cameron referred to a precedent in England. He said, a parliamentary candidate had been accidentally killed previous to the election, and the fact of his death was not known in the riding until after the election had taken place. Parliament, after it met, decided that the election was void, and a new writ was ordered to be issued to fill the vacancy caused by the death of the deceased candidate's predecessor.

The North Renfrew election on May 25, 1902, Mr. Cameron therefore, argued, was void. As to the course that should be pursued he said that in 1883 Adam Crooks, a member of the House, was dead as far as the law was concerned. A committee of the House considered his case, and recommended that as he was suffering from an incurable mental disease a new writ be issued. The present Legislature should take the same course with regard to North Renfrew.

The amendment to the address, moved by Mr. Foy, censuring the Government for delaying the election caused by the death of a member, Mr. Cameron held was out of order, because no member existed.

Mr. Cameron moved the adjournment of the debate, and the House rose at 4 o'clock. Mr. Cameron will be followed by Mr. Mahaffey, of Muskoka.

NOTICES OF MOTION.

Mr. Powell will inquire: (1) When

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WILL MAKE A MAN OF YOU.

For the return of that youthful feeling of manhood, a prominent Detroit physician and scientist is in possession of a recipe which he has himself used in his

extensive private practice with the most startling success. Though the years have passed its equal has never been found, and it is thousands of years old. It has brought about the cures that so much longed for. The doctor willingly sends the formula entirely free to any man who writes him for it, and he will find it a gift of lasting value. It is good for sexual weakness, lost manhood, nervousness, weak back, emissions, varicocele, lack of force, prostatic trouble, night sweats, inability and the many other embarrassing conditions that befall the sexually imperfect man. It creates an immediate social feeling, warmth and good nature, forces active blood to the muscular tissue, tones the nervous system and it fits for marriage and parenthood. Satisfactory results are produced in a day's use, and a perfect cure in a few weeks, regardless of age, or the cause of your condition.

If you desire such a remedy send your name and address today to the Dr. Knapp Medical Company, 363 Hull building, Detroit, Mich., and an unopened envelope the doctor will at once send you the recipe, as promised, explaining in detail how to use and how to compound them, so that any weak man can cure himself in his own home without any obligation to anyone. It costs you nothing and the sooner you write the sooner you will be cured.

Will those veterans and volunteers not now in possession of certificates and grants under the Land Act? (1) how many certificates are still in the department to be issued? (2) what is the cause of the delay?

Mr. Little wants to know the total amount paid out by the Government for the destruction of Barbary shrub in 1903.

Mr. Preston (Durham) will apply for a return showing: (a) The amount of money paid as railway subsidies from 1867 to 1903, both inclusive. (b) The name of each railway and the amount paid. (c) The amount of money voted for railway subsidies, but not yet earned.

Mr. R. L. Borden is billed to speak here on Friday, Feb. 12, in the interests of J. E. Armstrong, the Conservative candidate for the Commons.

State of Ohio, City of Toledo, Lucas County.

Frank J. Cheney makes oath that he is senior partner in the firm of F. J. Cheney & Co., doing business in the City of Toledo, County and State aforesaid, and that said firm will pay the sum of ONE HUNDRED DOLLARS for each and every case of Catarrh that cannot be cured by the use of Hall's Catarrh Cure.

Sworn to before me and subscribed in my presence this 25th day of December, A. D. 1888.

A. W. GLEASON, Notary Public.

Hall's Catarrh Cure is taken internally, and acts directly on the blood and mucous surfaces of the system. Send for testimonials free.

F. J. CHENEY & CO., Toledo, O. Sold by all druggists, 75c. Take Hall's Family Pill for constipation.

P. J. Watt, Market Square, is the reliable place to buy liquor at.

MOBBED CAR HOG.
St. Louis, Jan. 25.—Because Thos. A. Cleage, who recently led the successful wheat corner here, refused to move in his seat in a street car to allow an invalid to sit beside him and threatened to strike the sick man and other passengers on the car attacked him, and in the affray Cleage was roughly handled. A wholesale merchant finally crowded into the seat beside Cleage, remarking: "I'll sit next to you, and if he opens his mouth again I'll close it for him." Cleage subsided.

DIED TOGETHER.
Pendleton, Oregon, Jan. 25.—The bodies of John T. Brown and wife, of Reinbeck, Iowa, were found in the hills. Mrs. Brown had been shot in the chest and had a razor thrust into her back. Brown had shot himself in the head after swallowing poison. A note found said they were tired and had agreed to die together. Another letter written by Mrs. Brown and addressed to "Dear Brother," said: "I will no more. I have found another man in Oregon I love better than my husband."

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THIS is a most opportune time for you to make a selection of one of these excellent materials for an Exquisite Evening Dress or for house wear. If looking for something "different," Kingsmill's is the place to procure it. We hold the reputation for "new and exclusive goods."

The Right Materials Rightly Priced.

Albatross Cloth—44 inches wide, all-wool, French gray, mauve, cornflower blue, turquoise. Sale price, per yard.....**60c and 70c**

Crepe de Chine—Wool, 47 inches wide, pink, rose and turquoise. Sale price, per yard.....**90c**

Crepe de Chine—Wool, 49 inches wide, cream, French gray, rose, pink, lilette, mid-gray, cerise, pale blue, mid-blue, blue and silver. Special, clearing at per yard.....**\$1 and \$1.10**

Eolienne—46 inches wide, in ivory and biscuit only. Special, clearing at per yard.....**\$1.00**

Point d'Esprit—27 inches wide, white only. Sale price, per yard.....**30c**

Voiles—44 to 46 inches wide, French gray, mid-gray, cardinal, pink, old rose, mauve. Sale price, per yard.....**70c to 95c**

Silk Batiste—32 inches wide, in ivory, mauve and lemon. Sale price, per yard.....**66c**

Champagne Bretonne Net—36 inches wide. Sale price, per yard.....**25c**

Point d'Esprit—46 inches wide, pale green, mauve, champagne, cardinal and lemon. Sale price, per yard.....**60c**

Striped Silk Muslin—48 inches wide, white, cream, mauve, black and white, lemon and white, cardinal and white. Sale price per yard.....**85c**

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Dr. WOOD'S NORWAY PINE SYRUP

CURE COUGHS, COLDS, BRONCHITIS, HOARSENESS AND ALL THROAT AND LUNG TROUBLES. Miss Florence E. Mailman, New Germany, N.S., writes:—
"I had a cold which left me with a very bad cough. I was afraid I was going into consumption. I was advised to try Dr. Wood's Norway Pine Syrup. I had little faith in it, but before I had taken one bottle I began to feel better, and after the second I felt as well as ever. My cough has completely disappeared."

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So it is with Advertising—the Klondike of today. A new, uncrowded and immensely profitable profession. If you can write good ads, you can make big money from \$20 to \$50 a week. The first in this field today will become the independent, prosperous citizen of tomorrow.

The L. C. S. Home Study Course in Advertising will train you for a good paying position in a few months. If you are interested it will pay you to investigate, because—

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NOTHING LOOKS more ugly than to see a person whose hands are covered over with warts. Why have these disfigurements on your person, when a sure remover of all warts, corns, etc., can be found in Holloway's Corn Cure?

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Just buy it and see how good it is.

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TORONTO, Limited.

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The advance in the price of diamonds incident to the closing of the mines during the Boer war has not changed the policy of the De Beers combination to market but \$20,000,000 worth a year.

WHY WILL YOU allow a cough to lacerate your throat or lungs and run the risk of filling a consumptive's grave, when, by the timely use of Bickel's Anti-Consumptive Syrup the pain can be allayed and the danger avoided. This Syrup is pleasant to the taste, and unsurpassed for relieving, healing and curing all affections of the throat and lungs, coughs, colds, bronchitis, etc., etc.

Japan has more translations of American books than of any other foreign nation. Glidding's "Principles of Sociology" and "Little Lord Fauntleroy" have had large sales.

THE BEST TESTIMONIAL one can have of the virtue of Dr. Thomas' Electric Oil in the treatment of bodily pains, coughs, colds and affections of the respiratory organs, is a trial of it. If not found the sovereign remedy it is an anodyne and

Hair Vigor
This is what it does: Restores color, stops falling, makes hair