NO TAX ON INCOME OF CIVIL SERVANT

May Be Exempted by Omission of "Imperial" From Revised Statutes.

AN IMPORTANT POINT

Discovered at Close of Action at Osgoode Against Judge Morson.

Before the appellate division at Osgoode Hall yesterday there came the question as to whether a court steno-grapher, an officer of the court, can re-

question as to whether a court stenographer, an officer of the court, can refuse to extend the fotes of evidence
required on an appeal unless paid in
advance. Joseph Gage desired to appeal from what he considered an inadequate award given him in judgment against John Reid, chief of police
of Orillis. He was able to supply
only \$25 of the \$40 required before he
could receive the notes of evidence. His
counsel asked the court to direct the
reporter to extend the notes. The
court ruled that the motion was not
properly brought and dismissed it.

At the close of the city's action
against Judge Morson in the appellate
division yesterday, an important discovery was made. The disappearance of the one word "Imperial" from
section 5, sub-section 15 of the Assessment Act during the revision of the
Ontario Statutes of 1914, may exempt
not only federal civil servants, but
all provincial and other crown officials from taxation upon income.

Word Omitted.

In the old Assessment Act the subsection exempted any "pension, salary,
gratuity, stipend, derived from His
Majesty's Imperial Treasury." As revised the word "Imperial" was dropped. I. S. Fairty appeared for the
city and R. A. Reid for Judge Morson.
An argument followed in which Mr.
Reid stated that his client was going
to fight the matter thru Mr. Fairty
suggested that in the revision an inexact word had been dropped out.

The case of the Parkin Elevator Co.,
Ltd., in liquidation was heard before
Mr. Justice Masten. The liquidators
appealed from the judgment of Chief
Justice Falconbridge, dated March 20,
1915, allowing Dugald A. Dunsmore
to be by the liquidator collocated on
the dividend sheet by special privilege
over other creditors for the sum of
\$2055.55. An agreement had been
entered into on March 15, 1909, between the company and Mr. Dunsmore
of Calgary, by which the latter was
to be the sole agent for products of
the company throught Alberta. The
judgment was that the order now in
appeal should be set aside and that of
the master restored

THE MICHIGAN SPECIAL.

New Night Train Between Toronto Pacific-Michigan Central Route.

Commencing Sunday, June 4th, new night train, "The Michigan Special," will leave Toronto 11.50 p.m. daily, arrive Windsor (M.C.R.) 8.30 a.m. eastern time; Detroit (M.C.R.) 7.50 a.m., central time; leave Detroit (M.C.R.) 8.25 a.m., central time; arrive Chicago (M.C.R.) 3.30 p.m., central time. Note the convenient hour of departure, enabling passengers to spend the entire evening in Toronto, reaching Detroit at a most desirable hour in the morning.

the morning.

Equipment will be modern in every detail, including electric-lighted standard sleeping cars, Toronto to Detroit and Toronto to Chicago.

Particulars from any Canadian Pacific agent, or W. W. B. Howard, district passenger agent, Toronto.

THE SECOURS NATIONAL.

The Secours National has had word Madame O'Gorman that in the recent fighting on the Belgian front some of the people in her hospital barges were badly injured. Mrs. William Beardmore reports that notwithstanding the bad weather

the result of the Secours National Day at the Hunt Club on May 17th was

Jump from Bed in Morning and **Drink Hot Water**

Tells why everyone should drink hot water each morning before breakfast.

Why is man and woman, half the time feeling nervous, despondent, worried; some days headachy, dull and unstrung; some days really incapaci tated by illness. If we all would practice inside-bath.

ing, what a gratifying change would take place. Instead of thousands of half-sick anaemic-looking souls with pasty, muddy complexions we should see crowds of happy, healthy, rosy-cheeked people everywhere. The reason is that the human system does not rid itself each day of all the waste which it accumulates under our pre of food and drink taken into the system nearly an ounce of waste material must be carried out, else it ferments and forms ptomaine-like poisons whi

Just as necessary as it is to clean the ashes from the furnace each day, before the fire will burn bright and hot, so we must each morning the inside organs of the previous day's accumulation of indigestible waste and body toxins. Men and women, whether sick or well, are advised to drink each before breakfast, a glass real hot water with a teaspoonful limestone phosphate in it, as a harm washing out of the stomach liver, kidneys and bowels the indigestible material, waste, sour bile and toxins; thus cleansing, sweetening and purifying the entire ailimentary canal before putting more food into the stomach.

Millions of people who had their turn at constipation, bilious attacks, acid stomach, nervous days and sleepless alents have become real cranks abou me morning inside-bath. A quarter pound of limestone phosphate will not cost much at the drug store, but is to demonstrate to anyon its cleansing, sweetening and freshening effect upon the system.

of Hobberlin, Limited -- The House of High-grade Tailoring-

Be in harmony with sunny June. Wear a Hobberlin-made Suit made for your figure---made for your pleasure---made as you wish, with real merit in every feature of fashion, fit and fabric. Your most particular desire can surely be met in the extra special showing for

Made-to-Measure Ready-for-Service

PLEASURABLE ANTICIPATION

The House of Hobberlin, Limited, 151 Youge Street, Toronto. Gentlemen.—Sorry I can't give you an order for a suit this year, but rould only be a waste of money, in view of the fact that the Governit has supplied me with a good suit of khaki. However, I hope to be to give you an order for a good suit of "civis" this time next year, I must say that your clothes always did give satisfaction.—Yours



151 Yonge-

—9 E. Richmond

City Agents-Walter Mick, 204 Dundas St.; W. A. Kenney, 836 College St., V. L. Evans, 411 Roncesvalles Ave.; Hay & McCarthy, 1354 Queen St. West; W. H. Patterson, 1260 Bloor St. West; J. Easson & Son, 958 Bloor West; R. S. Reid, 470 Spadina Ave.; Frank M. Simpson, 1048 Bathurst St.; A. L. Jourard, Mount Dennis, Ont.; Chappell's, 1188 St. Clair Ave.; W. A. Geisel, 2195 Queen St. East; M. & M. Maynard, 1218 Pape Ave.; J. H. Montgomery & Co., 724 Queen East; J. Baxter, 209 Danforth Ave.; J. H. Mix, 180 Main St.; East Toronto; A. W. Presgrave, 3199 Yonge St.; J. W. Bridgett, 1731 Dundas St.; and 1,300 agents covering Canada from ocean to ocean.

Store Open 8 a.m.-9 p.m.

He Sends Quite a Sharp Note to Britain and France.

Store

Open

MUST STOP, HE SAYS

U. S. Citizens Have Suffered Much From Practice, He Avers.

(Continued From Page 1.)

which are stated the contentions of the British and French Governments in regard to the right to detain and examine parcel and letter mails enroute by sea between the U.S. and Europe "Inviolable Mail." After a discussion of the use of the mails for transmission of parcels and of the limitations to be placed on "inviolable mail," the joint memorandur of February 15 closes with the follow-

"1—That from the standpoint of their rest and seizure, merchandize shipped in post parcels need not and shall not be treated otherwise than merchandize shipped in any other manner,
"2—That the inviolability of postal correspondence stipulated by the el-eventh convention of The Hague of eventh convention of The Hague of 1907 does not in any way affect the right of the allied governments to visit, and, if occasion arise, arrest and seize merchandize hidden in the wrappers, envelopes or letters contained in the mail bags.

"3-That true to their engagements and respectful of genuine "correspondence" the allied governments will continue for the present to refrain on the high seas from seizing and confiscating such correspondence, letters or despatches, and will insure their speedest possible transmission as soon as the sincerity of their character shall have been ascertained."

Post Parcels' Status.

In reply the government of the U. S. desires to state that it does not consider that the postal union convention of 1906 necessarily applies to the interferences by the British and French governments with the overseas transportation of mails of which the United States complains. Further-more, the allied powers appear to have overlooked the admission of the government of the United States, that post parcels may be treated as merhandise subject to the exercise of elligerent rights as recognized by international law. But the government of the United States does not admit hat such parcels are subject to "exercise of the rights of police supervision, visitation and eventual seizure which belongs to beligerents as to all cargoes on the high seas," as asserted in the joint note under acknowledgment. It is noted with satisfaction that the British and French governments do not claim, and, in the ion of this government, properly do not claim, that their so-called "blockade" measures are sufficient grounds upon which to base a right to interfere with all classes of mail matter in transit to or from the central powers. On the contrary, their contention appears to is under conventional stipulation "inviolable" mail matter of other classes is subject to detention and examina-

Agree in Principle.

While the government of the United States agrees that "genuine corre-spondence" mail is inviolable, it does not admit that belligerents may search

France, however, appear to be in substantial agreement as to principle. The method of applying the principle is the chief cause of difference. Seize Mails in Ports.

sider "genuine correspondence" to be ed to make place for the development "inviolable" and that they will, "true of another onerous and vexatious in to their engagements," refrain "on the character. high seas" from seizing and confiscating such correspondence, the allied governments proceed to deprive neutral governments of the benefits of

lines, thru some form of duress, to send ed to establish and maintain, notwith force or unjustifiable means an illegal jurisdiction. Acting upon this en-forced jurisdiction, the authorities renove all mail, genuine correspondence, as well as post parcels, take them to London, where every piece, even the Vera Cruz without molesting the mails of neutral origin and destination, is opened and critically examined to de- the American civil war Lord Russe termine the sincerity of their charactation given that undefined phrase by the British and French censors.

Finally the expurgated remainder is forwarded, frequently after irreparable urged in October, 1862, in the case of delay, to its destination. Ships are detained en route to or from the United States or to or from other neutral countries, and mails are held and delayed for several days, and, in some cases, for weeks and even months. even the not routed to ports of north as speedily as may be their design the way to their design as the way to t "Unwarranted Limitation."

This has been the procedure which has been practised since the announcement of February 15, 1916. To some extent the same practice was followed before that date, calling forth the protest of this government on January 4, 1916. But to that protest the memorandum under acknowledgment makes no reference and is en-tirely unresponsive. The Government of the United States must again insist with emphasis that the British and French Governments do not rightful jurisdiction of ships by forcing or inducing them to visit ports for the purpose of seizing their

Hague Convention Violated The present practice is a violation not only of the spirit of the announce these assurances by seizing and con- of the Hague convention upon which fiscating mail from vessels in port in- it is concededly based. Aside from stead of at sea. They compel neutral this, it is a violation of the prior pracships without just cause to enter their tise of nations which Great own ports or they induce shipping and her allies have in the past insisttheir mail ships via British ports, or they detain all vessels merely calling at British ports, thus acquiring by

During the war between the United States and Mexico, the United States forces allowed British steamers to enter and depart from the port of intended for inland points. During ter," in accordance with the interpre- States to concede that "her majesty's endeavored to induce the mails, on board a private vessel, should be exempted from visitation or deten-British mails on board the Adela. On October 21, Secretary Seward an-nounced that "public mails of any

> tion unopened. Precedents Cited The same rule was followed United States in the Spanish-Ameri can war of 1898; by Great Britain in he South African war, in the case of

other private sea-borne mails for any other purpose than to discover whether they contain articles of enemy owner-ship carried on beligerent vessels or articles of contraband transmitted under sealed cover as letter mail at sea, which is announced as a sealed cover as letter mail. der sealed cover as letter mail, tho they may intercept at sea all mails coming out of and going into ports of the enemy's coasts which are effectively blockaded. The governments of the United States, Great Britain and France however covers the transmission world's highway for the transmission captured by the auxiliary cruiser Prinz Eitel Friedrich, cited by the British and French Governments in support of their argument regarding parcel mails. world's highway for the transmission of correspondence. The practice act-nally followed by the allied powers In this case the letter mails of the Floride, amounting to 144 sacks, were forwarded to their destination by the must be said to justify the conclu commander at the first opportunity upon arriving in the United States. It sion, therefore, that the announcement of February 15 was merely notice that would seem therefore to be conclusive-The giving assurance that they con- one iffegal practice had been abandon with mails of which this government justly complains are wrong in prin-

ciple and in practice.

Results Called Disastrous. The arbitrary methods employed by have resulted most disastrously to citizens of the U.S. Important pa-pers which can never be duplicated r can be duplicated only with great ifficulty, such as U. S. patents for inventions, rare documents, legal papers relating to the settlement of estates, powers of attorney, fire insurance claims, income tax returns, and similar matters, have been lost. Delays in receiving shipping documents have caused great loss and inconvenience by preventing prompt delivery of goods. Business opportunities are lost by failure to transmit promptly bids, specifications and contracts. The Standard Underground Cable Co. of Pittsburg, for example, sent by mail a tender and specifications for certain proposed electrical works to be constructed in Christiania; after several weeks of waiting, the papers have failed to arrive; the American company was told that bids could not be longe held open and the contract was awarded to a British competitor. Cheques, drafts, money orders, securities and similar property are lost or detained

for weeks and months. Business cor-respondence relating to legitimate and bona fide trade between neutral coun-

Mail Bags Lost.

As an example of the delay and loss

consequent upon the British practice

friendly or neutral power, duly certified or authenticated as tries, correspondence of a personal na-ture, and also certain official correnot be searched or opened but be put the way to their designated destina-tion." In accordance with this an-nouncement the Government of the ernment departments are detained, lost United States, in the case of the British steamship Peterhoff, which had been seized with her mails against the protest of her majesty's sovernment had her mails forwarded to destina-

France, as I am advised, in the France-Prussian war of 1870; by the the German mail steamers Bunder rath and General; by Japan and submails, or thereby obtaining greater stantially by Russia in the Russo-belligerent rights as to such ships than Japanese war of 1904. And even in the

RECOMMENDED FOR FAMILY USE

AGENTS HUDON HEBERT & CO. LIMITED MONTREAL

IN TORONT AT THE FOLLOWING LIQUOR STORES

the postmaste rgeneral also sends me a copy of a letter from the British postal administration admitting that the mails were removed from the steamer Medan in the Downs, on Jan. 30, last, and not forwarded until some time "between the 2nd of February and the 2nd of March," and that 182 bags of these mails "were lost during transmission to Holland on the 26th day of February by the Dutch steam-ship Mecklenburg." The Medan ar-rived safely at Rotterdam a day or two after she left the Downs. Numerous complaints similar to the forego ing have been received by this government. Not only are American com mercial interests injured, but rights of property are violated and the rules of international law and custom are pal-pably disregarded. I can only add that this continuing offense has led to such losses to American citizens and to a possible responsibility of the United States to repair them, that this government will be compelled in the near future to press claims for full reclaupon the attention of his majesty's government and that of the French republic.

Classes of Sealed Mails.

The principle of being plain and definite, and the present practice of the governments of Great Britain and France being clearly in contravention of the principle, I will state more in detail the position of the Government of the United States in regard to the treatment of certain classes of sealed mails under a strict application of the principle upon which our governments seem to be in general accord. The Government of the United States is nclined to the opinion that the class

mails, even on board belligerent of property and subject to the same steamers. This is illustrated by the case of the French steamer Floride, captured by the auxiliary cruiser Prinz negotiable instruments which may pass as the equivalent of money are ,it is considered, also to be classed as merchandise. Correspondence, including shipping documents, money order lists and papers of that character, even the relating to "enemy supplies or exports," unless carried on the same ship as the property referred to, are in the opinion of this government to be regarded as "genuine correspondence" and entitled to unmolested

> "Lawless Practice." The government of the United States, in view of the improper methods employed by the British and French authorities in interrupting mails passing between the United States and other neutral countries and between the United States and the enemies of Great Britain, can no longer tolerate the wrongs which citizens of the United States have suffer and continue to suffer thru these me To submit to a lawless prac tice of this character would open the flonal law by the belligerent powers on the ground of military necessity of which the violator would be the sole judge. Manifestly a neutral nation cannot permit its rights on the high seas to be determined by belligerents or the exercise of those rights to be permitted or denied arbitrarily by the government of a warring nation. The rights of neutrals are as sacred as the ights of belligerents and must be

Calls For Radical Change

present war, expects the present prac-tice of the British and French authori-ties in the treatment of mails from, or mail matter, and to the recognized practice of nations. Onl ya radical change in the present British right as a neutral power, will satisfy this government. I have, etc. (Signed), Robert Lansing.

GETS THREE THOUSAND FROM ELLIS COMPANY

\$3000 from the P. W. Ellis Co in a verdict returned by a jury before Justice Latchford in the No. 3 assize court yesterday. The plaintiff sued for \$5000 alleging that because of the poor ventilating system in the factory where he was employed, he contracted tuberculosis. The jury deliberated two hours.

CHARGE OF THEFT.

May Eastman, 210 John street, was arrested by Acting Detective McConnell last night on a charge of theft case filled with laces and jewelry and a chatclaine containing money and a chatclaine containing money jewelry, all alleged to have

OLD-AGE COUGH & WHEEZING There is real relief for the Bronchial troubles of old folks

in Veno's Lightning Cough Cure. Quickly it frees the choked-up tubes and air passages, loosens the tough phlegm, and soothes the trying cough. Old age need never be burdened with old coughs, old wheezings, asthma or catarrhal troubles while Veno's Lightning Cough Cure can be purchased at the stores. Awarded Grand Prix and Gold Medal, International Health Exhibition, Paris, 1910.

There is no opium, morphine, or paregoric in Veno's Lightning Cough Cure, nothing harmful to old or young Its wonderful curative power is the natural result of its strengthening action on the breathing organs. Each ingredient it contains has definite action on the mucous surfaces of the throat, lungs, and bronchial tubes, and all combine to enhance the effect. That is why Veno's cures where others fail. That is why it has the largest sale in the world. Take it for

Bronchial Troubles Price 3

Whooping Cough Blood Spitting

Asthma pe sise containing 21 times the quantity 80 cents. Sold by Druggiets and viers everywhere, or dire t, on receipt of price, from the sole agents for Canada, Harold F. Bitchie & Co., Ltd., 10, McCaul Street, Toronto.

ENO'S LIGHTNING COUGH CURE

Hasting nendatio Car

NOT VE

nager Fla terday T Woul

eting upon de on Thurs ing and operated way Com a "note"

NDERTAK SIGN

Plaintiffs Alle for Them Five hundred

The plaintiff

Washington, w play sign was Much of the ay afternoon se will be c

HURT BY SI IS ASKING

lorris Toben Against E

Ten thousand torris Toben for the Elmira I Waterloo Co Waterloo (ligence of lure of the

WILLS

en granted.