

The Toronto World

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WEDNESDAY MORNING, MARCH 17

The Fire Department Scandal

Judge Denton's report on the fire department is decisive and definite. The most pathetic council could not fail to be moved by such a document. The present council is not apathetic by any means, and effective action must follow this deliverance. What must astonish many citizens is that such a condition of things should have existed for years and that apparently there was no means of setting it right. There need be no surprise about it if it is remembered that the fire department has been regarded for a long time past as a kind of political storage battery. Judge Denton put his finger on this cardinal weak spot.

But may I respectfully suggest to the board and aldermen the advisability of considering whether the need of the hour does not demand even more than an investigation, an immediate and thorough reorganization of the department, under a head who will be free from all social, fraternal, or political influences and able by his position and power to gather up the loose reins and effectively stamp out the evils that exist and restore the force to a state of efficiency?

The whole business is a disgrace to the city, and the worst of it is that those who are most concerned are not aware of that fact, or do not regard it as of any consequence. The lack of public spirit in this particular is, perhaps, the worst evidence of demoralization and lack of discipline that can be brought. Where there is not public spirit there can be no high ideals of action. Gradually the whole force degrades itself into vicious courses of self-seeking, either directly for individual pleasure or profit, or indirectly through party agencies with the same object.

It may be admitted that excellent departmental work may be accomplished while such conditions prevail, but Toronto does not merely expect excellent work. Toronto is paying for and expects the best results that can be obtained from the department. The best results cannot possibly be obtained under such conditions as Judge Denton's investigation has uncovered. As he desires to go farther he should have full authority accorded him to do so. A complete and satisfactory reorganization is the goal in view, and whatever contributes to this should be done.

Irish Loyalty

Probably nothing that has happened since the war began shows so strikingly the change in Irish sentiment as the action taken by the city council of Dublin striking the name of Professor Kuno Meyer from the roll of its freemen. The honor was conferred upon him for his work in Celtic literature and language. He has been highly esteemed in this department of research, and his books are authoritative.

Since 1911 Professor Meyer has held a position in Berlin, and when to this it is added that he kept a diary for nineteen years while he was professor in Liverpool, in which he recorded everything which could be twisted into anti-British uses, he may justly be regarded as one of the Kaiser's expert spies who misled his Imperial majesty into the false views of British domestic relations which he has entertained. It was on the motion of Alderman Quaid that the professor's name was taken from the roll in order to signify "disapproval of the anti-British campaign he has been conducting in America." The incident should be carefully considered by those who refuse to see any change in the situation in Ireland since the outbreak of the war. There are many on both sides of the issues that divided Ireland a year ago who still wish to keep the old flames burning, and would regret any peaceful solution of the problems they have done so much to complicate. Once it is fully understood that Irishmen of all classes are loyal to the ideals of British liberty there will be less difficulty in settling whatever problems remain to be settled after the declaration of peace.

The Dresden's White Flag

According to the despatches announcing the sinking of the Dresden, the German raider hoisted the white flag after an engagement lasting only

DAMON AND PYTHIAS



BOOTS IN STORAGE PROVED POOREST

Those Issued at Halifax Last Twelve Days to Four Weeks.

Canadian Press Despatch. OTTAWA, March 16.—The parliamentary boot committee this morning examined officers and non-commissioned officers from the regiments at Halifax who wore the Canadian militia boots. Samples of 111 pairs of boots examined by one regimental board put in appeared to be well worn. Major Doane, quartermaster of the 1st Regiment, said that these boots had been worn by men of "A" company of his regiment. The boots lasted from 12 days to four weeks. After a fortnight as a rule they were worn thru and the men's feet were on the ground. The boots condemned were all Gauchier boots. Witnesses said that the boots complained of had been from an issue in store before the war broke out; that while most of the boots had been worn by men of "A" company one pair had worn out on a dry, hard parade ground from the stitching giving away. A new issue of boots had been made out of an issue of 1910 and were all Gauchier boots.

FARMERS AND UNEMPLOYMENT.

Editor World: Having read and carefully studied several reports of the scarcity of farm labor, one cannot be surprised when the low wages offered by the farmers are considered. I have approached a number of farmers during the last few months. Some have made good offers, while others have been so generous as to pay as low as \$5 per month for the winter, which I consider is not a fit wage to offer a tramp. If the farm laborers would get together and form a union they would be doing something which is needed at the present time. The lot of the farm hand is not as bright as it should be. Long hours and low pay is driving many to swell the unemployed ranks of the cities. Unless farmers pay higher wages, with the continuance of the war, I predict a large number will be short this year. Trusting you will find space in your paper, which is largely read. Scarborough, March 15. Traveler.

Canada Permanent Mortgage Corporation

Toronto Street - Toronto
Established 1885.
President, W. G. Gooderham.
First Vice-President, W. D. Matthews.
Second Vice-President, G. W. Monk.
Joint General Managers, R. S. Hudson, John Massey.
Superintendent of Branches and Secretary, George H. Smith.
Paid-up Capital, \$6,000,000.00
Reserve Fund (earned), \$4,500,000.00
Investments, \$3,496,750.55

Deposits

The Corporation is a Legal Depositary for Trust Funds.
Every facility is afforded depositors. Deposits may be made and withdrawn by mail with perfect convenience. Deposits of one dollar and upwards are welcomed. Interest at Three and One-half Per Cent.
For sums of one hundred dollars and upwards a special rate of interest, for which coupons payable half-yearly are attached. They may be made payable in one or more years, as desired. They are a

Legal Investment for Trust Funds

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CANADA LIFE LOSES IN TAX TEST CASE

Judgment Finds Nothing Ultra Vires in Mode of Assessment.

IS NOT INDIRECT

Policyholders Stand in Same Position as Shareholders and Share Profits.

A very important decision was handed out at Osgoode Hall yesterday by Mr. Justice Middleton, that of the Treasurer of Ontario versus the Canada Life Insurance Company. The action which was tried before his lordship on March 5, was to recover \$28,092.55 the amount of taxes against the defendants under the authority of the Corporation Tax Act.

This action was a test case, in which the Canada Life, representing all the insurance companies in the province will come under the new tax, took the matter to court.

The judgment in part says: "That the province may tax insurance companies is not denied; the complaint is that the tax is not a direct one and the taxation is made to extend to subjects matter 'not within the province.' This does not affect the payment of any tax out of the income of the company will reduce the amount of profit available for distribution among the shareholders and the policyholders."

"The tax does not become indirect because the amount which would reach the shareholders is reduced, nor does it become indirect because the amount which would reach the participating policy holders would also be reduced."

"An economist might argue that this tax had been made indirect by the position of the policy holders and by the bargain contract between the insurance companies and the policy holders; but no such distinction is imported in the interpretation of the statute."

"The policy holders having contracts with the companies stand in the same position, as far as this matter is concerned, as do its shareholders; they alike share in its profits under their several contracts, and the tax does not affect the true nature of the tax, it does not become indirect because the issue has been decided."

It is true that this taxation may indirectly cause the insurance companies to raise the premiums upon the insured. It is so by no means clear that this will be so for the profits divided greatly exceed the amounts of taxation. The problem which the legislature had in view when levying a fair tax on insurance companies was not an easy one. The amount of capital invested within the province could not be ascertained. The amount of the capital bears no relation to the amount of the business done. The courts are not concerned with the reasonableness of the tax. I can find nothing ultra vires in the mode of assessment provided. Judgment for the amount claimed.

Read Two Narrows.

Chief Justice Falconbridge gave judgment in the action of Robinson Little and Co. dry goods merchants of London, to recover damages from the Township of Derham for the loss of cloth samples, when a car, in which was seated one of the company's travellers with a number of trunks upset at the road side on January 23, 1914. The road was not in a state reasonably safe for ordinary travel. Judgment will be entered for \$1029.25.

SMALL PORTION UNPAID.

The Toronto and York Patriotic Fund is in unusually good shape at the present, only \$20,000 out of the total \$100,000 being still unpaid. During February \$8,688.31 was sent in, which with the amount sent in since March 1, makes a total of \$139,543.72. March 3 and 4 were red-letter days, over \$51,000 being received.

LOSSES OF PRUSSAINS EXCEED A MILLION

Canadian Press Despatch. LONDON, March 16.—The last official Prussian casualty lists, No. 166 to No. 173, contain 33,142 names, bringing the grand total of killed, wounded and missing since the war began to 1,050,029 men, according to a despatch to The Evening News from Copenhagen. The last four lists include the names of 11 airmen killed, four wounded and two taken prisoners. It should be borne in mind that these totals refer to Prussia; they do not take into account 160 Bavarian, 138 Westphalian, 119 Saxon and 29 navy lists.

AUSTRIAN ALLOWED TO GO TO ENGLAND

Wolf Cohen, an Austrian, whose parents live in England, was granted an exit by the registrar of alien enemies yesterday afternoon. He leaves for England this morning. Paul Stockigt, secretary of the Bosch MacKenzie Company's Toronto branch, has asked for an exit to go to Chicago, where his company have offered him another position. He is a German and his wife is from Leeds. "I have no relations in the German army," he stated.

Mrs. Wiseneighbour Says:--

"I should have told you the other day, when I was speaking of 'Eddy's' Washboards, that it is just as necessary to have an Indurated Fibreware Tub to hold your clothes if you want to make a success of washday."

Mrs. Newlywed Says:--

"I've heard of Eddy's Indurated Fibreware. What's the difference between fibre and woodenware?"
"Fibreware is made from compressed fibre, baked at extreme heat. All in one solid piece, it cannot warp or fall apart. No chance of splinters. Wears much longer, looks better, and is light to carry. The latter point you should always take into consideration," concludes Mrs. Wiseneighbour.

POPE REFUSES AID TO KAISER'S CAUSE

Declines to Advise Austrian Emperor to Give Trentino to Italy.

NEGOTIATIONS FAIL

Italy Not Expected to Reach Agreement and War Looms Inevitable.

BY R. A. MACKENZIE.

Special Cable to The Toronto World. ROME, March 15.—I am informed that while negotiations are in abeyance between the German and Italian governments, which nobody further doubts, the Kaiser is striving to persuade Francis Joseph to surrender Trentino, unless he prefers inevitably defeat. He has even solicited the Pope's aid and has appealed to his peaceful sentiment, urging him to warn the emperor of the dangerous consequences of his refusal. I am informed that the Pope has intimated to the Kaiser the ineffectuality of his giving advice to the most experienced sovereign in Europe and has declined to interfere. The Pope's reply is evidently known here, where, despite the secrecy of the negotiations, everybody is convinced of their failure.

RAILWAY ACT AMENDING BILL FAILS TO PASS

Fruit Growers Would Not Benefit by Proposed Legislation, Says Minister.

OTTAWA, March 16.—

The railway committee of the commons today considered the bill of Mr. Armstrong of Lethbridge, providing that any privilege extended by any railway company to any person controlling steamship lines may, on the order of the railway commission, be discontinued, modified or be extended to any other person or class of business. The bill also brought steamboats under the jurisdiction of the commission, and provided that all traffic agreements should be submitted to that body. "The board can now prevent any discrimination," said Chairman Lancaster. Chairman Lancaster considered the bill very bad as it weakened the effect of the general legislation. Hon. Frank Cochrane said that the government had not dealt with the consolidation of the Railway Act on account of its being a war session. The bill was very contentious. He did not think that the bill would give the fruit-growers what they wanted in regard to the stop-over privilege.

TWO ON TRIAL FOR PASSPORT CONSPIRACY

Canadian Press Despatch. NEW YORK, March 16.—Before a jury selected because they had neutral opinions on the European war, and all but two of them American-born, Richard Madden and Gustave Cook were placed on trial in the federal court today charged with aiding Richard P. Steger, a German naval reservist, to obtain a false American passport. Steger, who is also under indictment, took the stand and testified against them.

GIVEN THREE MONTHS.

Joseph Claggett, pleading guilty before Judge Coatsworth in the sessions yesterday to receiving stolen goods, was sentenced to three months.

COBB A PRO-GERMAN AND ALSO CRIMINAL

Former Member of First Contingent Had a Sinister Record. Canadian Press Despatch. QUEBEC, March 16.—In connection with the arrest and subsequent condemnation of Lawrence Victor Cobb, a former member of the 48th Highlanders of Toronto, first Canadian overseas contingent, who was sentenced to six months at hard labor at Southampton for forgery, Chief Constable Jones of Southampton has written to Chief Trudel of this city, stating that Cobb is a German-American, an alleged pro-German and also a confirmed criminal.

RUSSIAN ADVANCE GUARDS DEFEAT MUSLIMANS IN BRISK ENGAGEMENTS ON FRONT.

Canadian Press Despatch. PETROGRAD, March 16, via London, 10.30 p.m.—An official report from the headquarters of the army of the Caucasus says: "On March 14 engagements took place between advance guards of the two armies and our troops pressed back the Turks successfully."

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TO MAKE RESTITUTION.

H. Silverman was sent to jail for ten days and ordered to make restitution to Buchner & Co. yesterday by Judge Coatsworth in the sessions.

MICHIE'S BEAURICH CIGARS

3 FOR 25c

At the Cigar Dept., 7 KING ST. W.

MICHIE & CO., LIMITED

The Toronto Sunday World

Canada's biggest and best week-end newspaper, consisting of five to seven sections, many of them printed in color, containing the latest in literary and pictorial efforts, a summary of the week's events, and all the sporting and cable news of the day. Published every Saturday afternoon and evening for sale by all news dealers, newsboys and on all railway trains, at five cents the copy.

BROCKVILLE FERRY OPENS OPERATIONS

St. Lawrence Clear of Ice at This Point—Summer Cottages Robbed.

BROCKVILLE, Ont., March 16.—Evidence of extensive eastern robbery is ailing the river was brought to the notice of the Brockville police today in the arrest at Ogdensburg of a man with a wagon load of summer furnishings and a shirt. The police are making an examination of the report to this vicinity in the hope of clearing up the burglary.

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PURE BEER

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