

RESPECT THE RIGHTS OF OTHERS.

IN all professions there is a standard of ethics which the members are careful to observe. The same should apply in business. If a retail firm is located in a certain city it should be satisfied with the custom of that city and surrounding district and not covet that of dealers in other cities. Complaints have reached us that a well-known retail carpet house in Toronto is sending out travelers, who go from house to house, in other cities, soliciting custom. In Kingston, we are informed that their traveler secured cash orders from householders who had heavy outstanding accounts on the books of retailers in that city. It would seem, therefore, that these retailers have good cause to raise a vigorous protest against such an unwarrantable encroachment upon their rights. The carpet house in question has amassed a handsome fortune in the business, and should have the spirit of fair dealing to give others a chance to make a livelihood. How is it possible for them to do so when they are heavily taxed by the municipality, have a large portion of their trade taken from them by interlopers, and are forced to keep heavy accounts on their books owing to the fact that their customers give up their available ready cash to these interlopers? We are convinced that very few retail houses are guilty of indulging in this selfish practice, and it does not redound to the credit of any reputable house to place themselves on the level of peddlers and petty chapmen.

The Legislature has recognized the rights of traders in this respect, as according to the Consolidated Municipal Act of 1883, it is enacted that: "The council of any city, county, and town separated from the county for municipal purposes may pass a by-law for the following purpose: For licensing, regulating, and governing hawkers or petty chapmen, and other persons carrying on petty trades, or who go from place to place or to other men's houses, on foot, or with any animal, bearing or drawing any goods, wares, or merchandise for sale, or in or with any boat, vessel, or other craft, or otherwise carrying goods, wares, or merchandise for sale, and for fixing the sum to be paid for a license for exercising such calling within the county, city, or town, and the time the license shall be in force:

The word "hawkers" in this sub-section shall include all persons who, being agents for persons not resident within the county, sell or offer for sale tea, dry goods or jewellery, or carry and expose samples or patterns of any such goods to be afterwards delivered within the county to any person not being a wholesale or retail dealer in such goods, wares or merchandise."

Retailers in places canvassed by the agents of this retail carpet house should see to it that the municipal council passes a by-law in accordance with the act fixing the license fee sufficiently large as to make it unprofitable for them, or others, to solicit custom within the boundaries of the municipality.

AN UNJUST AND INEQUITOUS TAX.

The number of signatures attached to the petition of the Toronto Board of Trade praying the Ontario Government that the Municipal Act be so amended that if the personalty tax is to be continued it shall be based on income to all citizens alike, is surprisingly large. This plainly shows that the community is thoroughly aroused as to the absolute and immediate necessity for a change from the present unjust, unfair and iniquitous method of assessment. The very people, who should above all others be dealt with in a fair and liberal spirit by the municipality, are the very ones who are discriminated against and from whom the heaviest possible impost is exacted. That the law should give an assessor the option of taxing either the capital or income of a business house is opposed entirely to every element of fair-play or justice. It should be either the one thing or the other and all should be taxed alike. Not only that, but as the law now stands the capital of a merchant or manufacturer owning his own buildings and who mortgages them for the purpose of put-

ting the money into his business, is doubly taxed, inasmuch as he is assessed on the value of the buildings and on the capital he puts into the business obtained from the mortgage. No other class of the community is burdened in the same way, for if the owner of real estate, other than such as above specified, mortgages it and lends the money on mortgage, shaves notes with it or invests it in a ten years' endowment policy, it is not taxed. The personalty tax is a relic of barbarism and should be abolished altogether. The view that all taxation for municipal purposes should be upon realty is upheld by all the advanced thinkers of the age and that it will be so in the near future is as certain as that night follows day. It is the duty of the State to protect, in every way possible, the property equally as much as the lives of its citizens. This is undeniable. Why therefore should a law be allowed to cumber the Statute books of the province under which the property of a certain class of citizens is taxed and the property of other classes is not taxed at all. Reason and justice call for the abolition of such a monstrous violation of the rights of the people and we feel sure the Legislature at its next session will do what is right in the premises.

TRADE PROSPECTS.

From personal enquiries we find that trade amongst retailers has not come up to what was anticipated in view of the splendid harvest. Farmers, owing to the fine weather, have been devoting their time and attention to fall ploughing and other work on the farm, and left their purchases of winter supplies till the weather became colder. This was the general statement, but there were exceptions where a really brisk demand had continued for dry goods. Retailers are, however, hopeful that they will yet be more than compensated for the slackness which has prevailed, and this is borne out by the large number of sorting orders received by the wholesale houses. Wholesalers are now busy taking stock, and their travelers are on the road with spring samples. Although competition is as keen as ever prices are fairly maintained, and it is the universal belief that the coming spring season will be the best for years. It is too early yet to predict what will be the leading features in dress goods for spring, but we are in a position to state that tweeds in stripes, cords, serges and wool Bengalines will be in the fore front, besides fancy effects in plain stuffs. The mills are all busily engaged in manufacturing goods for spring orders, and the demand for domestic woollens has assumed such vast proportions that many of them will be closely pressed to get the stuff ready in time.

HOW SPOOLS ARE MADE.

Almost all the spools now made are produced from birch-wood, and the machinery used in their manufacture has been brought to such a degree of perfection as to reduce their cost to the lowest possible figure. The wood is first sawed into sticks four or five feet long and seven-eighths of an inch to three inches square, according to the intended size of the spool. These sticks are thoroughly seasoned, sawed into short blocks, and dried in a hot-air kiln at the time they are sawed, holes being bored perpendicularly through each block, which is set on end under a rapidly revolving long-shaped auger. At this stage one whirl of each little block against some small knives that are turning at lightning speed fashions it into a spool after the manner of the pattern provided, and this, too, at the rate of one a second for each set of knives. A row of small boys feed the spool-making machines by simply placing the blocks in a spout, selecting the best, and throwing out the knotty and defective stock. The machine is automatic, excepting the operation performed by the boys. After turning, the spools are placed in a large drum and revolved rapidly till polished.—Wade's Fiber and Fabric.

CORRESPONDENCE.

We solicit letters from our readers on business topics. A practical merchant's views are always of great value to others in the same business, and we should be pleased to have our paper made the medium of exchanging such opinions and experiences.