

The Toronto World

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Have Done With Puttering.

It is expected that the Canadian casualties for the Vimy Ridge and subsequent advances will reach 25,000. The government must have been aware of what was going on, and yet in spite of the precise knowledge that must have been available the militia department kept on with such puttering schemes for recruiting as C. D. F. plans and other voluntary piffle. The experts gave their opinions months ago, but the government refused to act. On Saturday the minister of militia once more had the cold facts laid before him. There is no recruiting going on, and we have to date 12,000 casualties reported, whose places must be filled if the Canadian divisions are to hold their places in the line.

Mr. Stewart Lyon has scarcely done himself justice in his early despatches, but in those published yesterday he seems to be getting into his stride, and his account of the work that the Canadians are doing might inspire even a moribund partisan government, which is not what the Ottawa administration professes to be. Are these magnificent fellows of our divisions at the front not to be regarded? Are their names not to be recorded? Are their deeds not to be chronicled? There is nothing but a skeleton staff, or is the government not going to interpret the will and spirit of the country and to do what every country in the western world with the heart of a mouse has determined to do? The United States has adopted the selective draft, which is practically the method of conscription we have been recommending for months past. Every state in the union is to contribute its quota on a first call of half a million men taken by lot from the 2,000,000 selected from the general enrollment. Under such a plan the provinces of Canada that have already contributed to the Canadian expeditionary force voluntarily would have their quota credited with their contribution and only the surplus would be called upon. The farmers and munition workers would be taken care of in the selection of the draft list. We think the government might even go so far as to make the contribution from the provinces rest on the proportion of the native born who have gone out to fight for their own motherland. This would give any province which is not strong in immigrant residents a chance to get credit for its native patriotism.

We would even allow any province which refused their full legislative and its members in the federal parliament, to take part in the selective draft to stand aside. We are fighting for our lives and there is no sense in cutting off our noses to spite our faces. Let them stand aside, and let that be their standing for ever in the history of Canada.

But let the country which does not wish to disgrace itself, let the men who wish to help their comrades in France to come home again, let Canada have a measure by which the idle, the unthinking, the useless, the undecided, have an opportunity to realize their manhood, and to take part in the last great effort which is to break the chain of slavery which the Kaiser and his people had plotted to fasten on the world.

Income Tax and What It Lacks.

There was a further delay yesterday in the city council in passing the tax bylaws, some demand being made over the payment of income tax and business tax on the first instalment. It is to be remembered that the tribulations of the sorely-harassed millionaire in these sorrowful war times, and to give him a chance to escape up his income tax have been a Christmas comes along to rob him of his surplus in multi-annual gifts to the city charities. But what about the ordinary, common, or garden variety of citizen, who has not only to pay his own taxes, but help to pay the \$700,000 bank charges which the millionaires' delay in putting up his taxes loads upon the city? The ordinary citizen has to pay this extra mill and a half, because, chiefly, the city council is not composed of business men, and, secondly, because the big interests take advantage of this fact.

We hope to see the principle laid down eventually that taxes are due and payable on Jan. 1 of each year, on the assessment made the previous year, and that the city council in the year in which the assessment is made shall strike the tax rate before it goes out for election again on the day on which the taxes fall due. An honest, non-partisan city council could have no objection to such a course, and the citizens would be able to render swift judgment on its work. The present system is devised to permit as long an interval as possible to elapse between the punishment and the crime. The system we propose would remedy many prevailing evils, and it would help the tax situation wonderfully. If taxes were due and payable on Jan. 1, we could then see that no man whose taxes were unpaid by the following Jan. 1 would be allowed to vote, and so we would have no representation in the instalment plan, and allow citizens to pay even more frequently than they do at present, if it were convenient for them. The big taxpayers very frequently send in their taxes on the first instalment and save discounts. Others who reckon in fractional percentages part with their taxes reluctantly and compare city disbursements with bank interest. The working man has no such fiscal problems to disturb his soul. He knows the taxes are as sure as death, and when he gets the money he can't pay it quick enough so that the city treasurer may be sure of it before the doctor calls for his bill.

It isn't the workingman who is clamoring about the levy of income tax. Most workingmen would be glad to be in the

Income Tax and What It Lacks.

income tax grade and be considered worthy of the honor of contributing on that basis to the support of the city. But the workingman's income tax is in the same class as the shirker in the war. He wants George to do it.

Income tax in a democratic country is a far securer method for equitable taxation than any other. The business tax is regarded by many as a triumph of finance, but the business tax is always passed over to the consumer, who is most numerous once more of the working class, and it is merely an indirect way of bleeding the wage earner. The poor laboring man trusts his political party or his professing newspaper guide, protector and friend, and he pays, blissfully ignorant. When the workman understands that direct taxation hurts most the man who does not want to be hurt, but who has been hurt, he will raise less objection to the income tax.

The United States is a great democratic country, whatever else it may be, and whatever the faults of democracy may be, and the government there has taken up income tax on account of its equity and fairness. Great Britain also has made it the basis of her war budgets and is doing thru it what can be done to pay as she goes. In the new adjustment of trade no one knows what customs duties will produce and the nations may have to rely more than ever on income tax.

The workmen must be on the alert for all attempts to create new systems of taxation thru which the burden apparently laid upon those who should bear it is easily and adroitly shifted to the backs of last resort—the farmer and the workman. The grain growers of the Canadian west are all for income tax, and it will not be surprising to see new movements aiming at a fair levy of the tax burdens all around.

Meanwhile it is interesting to watch the manoeuvres of all who wish to escape paying their share of the common expenses of the nation. They are as anxious for a voluntary plan of taxation as some of their friends are for a voluntary plan of enlistment.

It is a splendid idea to let every man declare how much taxes he should pay. But it isn't applied to the workman. It is adapted to the man of wealth only at present. It is said they have income tax experts at the city hall, but the only expert way of dealing with the income tax shirker is to put him down for his accredited wealth and let him prove the difference to the courts.

It appears to us that the chief objection to genuine democratic government all these generations past is that it is so unimpeachably just.

In the meantime let us have the income tax paid on the first instalment.

RECONSIDER ALIEN ENEMY PROBLEM

Council Would Disfranchise Those Unnaturalized, With Some Exceptions.

By a vote of seventeen to five the city council yesterday requested the Dominion Parliament to provide that only such naturalized natives of alien enemy countries that have lived in Canada for twenty-five years be allowed to exercise the franchise at any election in war time, except such as are on active service themselves or have sons and daughters in the service of the King. This action was taken on the motion of Ald. MacGregor, who stated that he had been informed by the members for more magnanimity in dealing with the men who had become naturalized citizens of this country, and created a mild sensation in declaring that he was born in an alien enemy country. He anticipated editorial comment in the newspapers, and although it was embarrassing he considered he was acting properly in making it public knowledge.

There was no doubt there was German influence at work in the country at present, and there were men who would aid the enemy if given the chance, but he wished to deal intelligently and fairly with the matter. In Canada there were men working in munition plants earning from \$4 to \$6 a day who considered they were doing their bit. But he wanted to tell them that they were not doing their bit even if they did work in munition plants, if they were not able to do overseas. There was only one way of meeting the conditions which had arisen in Canada, and that was not only to conscript men, but industries.

Conscription alone could not bring himself to harmonize with the resolution. Those men he said could be permitted to come to Canada to make it a great country, and become naturalized citizens and had sworn they were going to trade as scrupulous as paper? The injustice of the resolution impressed him and he could not bring himself to support it.

Aldermen McMullin and Fenwick spoke strongly in favor of the resolution and when the mayor called for a vote, the members lined up as follows: For—Foster, O'Neill, Graham, Nesbitt, Fenwick, Hiltz, Dunn, MacGillivray, MacGillivray, MacGillivray, Maguire, Robbins, Ryding, Beamish, Gibbons and the mayor—17. Against—Shaw, Singer, Ramsden, Risk and Archibald.

The following is Ald. MacGregor's motion as approved by council: "That this council petition the Dominion Government to provide that only such naturalized natives of alien enemy countries that have lived in Canada for twenty-five years shall be allowed to exercise the franchise at any election in war time, or until otherwise provided, except such naturalized natives of alien enemy countries as are on active service themselves or have sons or daughters on active service in the Canadian Expeditionary Force or other of his Majesty's forces."

The mayor withdrew his motion favoring disenfranchising alien enemies not resident in Canada for 25 years, and said he preferred that presented by Ald. MacGregor.

Ald. Gibbons had a motion passed that natives of enemy countries who had used sedition language be deported after the war and that no more natives of enemy countries be allowed to come to Canada. He thought that they should act in the manner that would protect the people against any danger.

NOBODY'S DARLING



ALD. DONALD C. MACGREGOR

sale of German-made goods in Canada. He said it would be a shame to disenfranchise men who had come to Canada to escape Prussianism. They had proved their loyalty; had given their sons on the altar of sacrifice.

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OPERATE TRACTOR WITH REMARKABLE SUCCESS

First Demonstration Took Place Yesterday on Property at Mount Dennis.

The first farm tractor to be fully operated in this district was yesterday successfully exhibited at Mount Dennis on the property adjacent to the Canada Nitro Products Co. by the Canadian Rein-Drive Tractors, Ltd., who have presented 100 similar tractors to the British Government, six of which will soon be on their way to England, and the remainder in 30 days.

A good crowd of prominent men were present, including Attorney-General Hon. I. B. Lucid, Hon. Dr. Preston, C. F. Bailey, assistant deputy minister of agriculture, David J. Johnston, the manufacturer and owner of the tractor, and a delegation of business men from Galt and Kitchen. All expressed satisfaction at its splendid success.

The tractor, with one pair of wheels 6 feet high and one foot wide, weighs two tons. It can plow ten acres in ten hours on one and a half gallons of kerosene per acre, which costs only 18 cents per acre. It is driven like a team of horses by reins. When the tractor is pulled back it stops, and pulled right back the tractor "backs up." The engine is of the four-cylinder type, and has a 24-gallon kerosene tank.

Lieut. George Fleming of the naval air service, one of Toronto's prominent young business men, was reported in a cable received Saturday from the admiralty to have been killed on April 19. He is the son of Atwell Fleming, 238 Russell Hill road, and was in business with his father in the Atwell Fleming Printing Company.

In April, 1915, he joined the local aviation school and in September work was promoted on the field to the rank of flight lieutenant. On April 6 his parents received the last letter from him, in which he said he was near Luxemburg, 30 miles from a flying wing. He took part in many important raids, chief of which was on the Obendunne airfield. In 1907 he graduated from the school of science at Toronto University.

Flight Lieut. Fleming was born in London, Ont., 80 years ago and came to Toronto as a boy. He was very popular and a member of the Toronto Ad Club, Broadway Tabernacle, and bowling and curling organizations. At Christmas he was here on a month's furlough and addressed the ad club, Broadway Tabernacle, London, Ontario Club, and also spoke at Massey Hall. He is survived by his father, one sister and two brothers, Gordon and Atwell, and Mrs. B. L. Anderson.

SPIRITUAL SCIENCE

A BLAZED TRAIL

Christian Scientist Lecturer

Describes His Faith as Supreme Discovery.

FROM EARLY FATHERS

Says It Is a Revelation of Truths Taught By First Christians.

"Christian Science: The Supreme Discovery of the Age" was the subject of an address given by John Randall Duffin, C.S. member of the board of the mother church, at the First Church of Christ, St. George street, last evening. In the beginning of his address the speaker stated that it was not an extravagant statement to say that Christian Science was vastly more important to the human family than the most notable achievements chronicled in the realm of natural science or human invention. It should not seem unreasonable to anticipate that an age which has brought forth such material marvels should also witness the breaking of greater spiritual light. He said that the average man comes to this thought with more or less caution, and will probably tell you that the religion of his father is good enough for him, and on this point he will find no argument with a Christian Scientist. The revelation of the fathers is good enough for the Christian Scientist, if by the fathers is meant the early Christian fathers. "Christian Science" there appeared as a philosophy, not the product of a fertile human brain," he told his hearers. "It is the revelation of the spiritual facts of being, the revelation of the truth about God and man as taught by Jesus and the prophets, and it is all to be found in the Bible."

He pointed out when the world seemed immersed in the materialism of Jewish theology and Roman paganism there appeared one whose mission was to point the way to spiritualism, to deliverance and healing, and "he blazed a trail to the Father's house so plain, so simple, that a child could follow it. He spoke of the 'woman-pilgrim,' Mary Baker Eddy, who gave her discovery the name of Christian Science, and she rested not until she had written a book showing you and me how to find it. This guide book is called 'Science and Health,' with 'Key to the Scriptures,' and is the text book which Christian Scientists use in connection with their manual of life, 'The Bible.'"

"Without a doubt the great error of Christian history lies in mankind's ignorance of Jesus' mission. Mrs. Eddy's spiritual interpretation of His words and works reveals Him as humanity's 'way-shower,' teacher and friend rather than humanity's king. And where the true nature of Jesus is understood, the facts involved in this interpretation were will be known, sin, greed and hate will vanish from the world, and the prophecy of Isaiah will be fulfilled: 'And the inhabitants shall not say I am sick.'"

"Mrs. Eddy discovered that the religion taught by Jesus is as exact a science as the science of numbers; that a Christian should be enabled to overcome sickness, fear, discouragement, poverty or any other discord with the same readiness and certainty of correct result that he takes to his problems in mathematics." The speaker said that the power given by Jesus to His followers was a spiritual understanding, not as a teacher in school giving his pupils power to solve problems in arithmetic when he shows them the rule and principle basing arithmetic. It is a mysterious, magnetic current flowing from the personality of Jesus to those around him, as some would aver, for, as has been stated, Jesus insisted that His religion self he could do nothing, and that it was the Father dwelling in Him that did the works. Jesus said, "Ye shall know the truth and the truth shall make you free." The all-important question therefore is, what is truth? and answering this stupendous question Mrs. Eddy gave the thought to the first chapter of Genesis, where the truth as revealed there is infinitely simple, and at the conclusion of the chapter appears the mighty statement basing all truth, "And God saw every thing that He had made, and behold, it was very good." The second chapter of Genesis, the speaker mentioned, of the remarkable and revolutionary discovery of Christian Science, which contains the Adam and Eve narrative, heretofore religionists have regarded as an amplification of the statement in the first chapter, "So God created man in His own image." The first record is positively clear, and no record is to be found that God ever changed. His perfect handiwork, "The Adam and Eve narrative," said the speaker, "symbolizing as it does materially sin, and sin's unhappy consequence, is called in the text book, 'An object lesson for the human mind,' in which you and I are shown the sad results of a departure from the spiritual sense of things recorded in the first chapter. That the story is a fable is self-evident. In conclusion he said, 'You have dominion over evil and are not a member of the spinning race of lying arguments, the victims of the carnal mind and by the false education of generations.'"

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Two Washboards

For the Price of One

Both sides of EDDY'S Twin Beaver Washboards can be used—giving double service for the price of one. Made of

INDURATED FIBREWARE

(which is really pulp hardened and baked by a special process). It cannot splinter or fall apart. Won't hurt your fingers or tear your clothes. Double value for your money—almost life lasting. Don't do another washing until you get one.

ASK YOUR DEALER.

THE E. B. EDDY COMPANY, LIMITED

HULL, CANADA

About Michie Soldier Boxes No. 21

On December 16th, 1916, a Michie parcel was dispatched to

Lieut. J. A. Linton, M.C., with the 19th Battalion in France. It was not till two months later that he received his parcel. Read his own explanation of the delay:

"Received above Feb. 13. Contents gave me a great deal of pleasure. Delivered delayed because it had to follow me from France to England and around hospitals. Regret that I have not acknowledged it sooner.

Such delays are beyond our control. The best we can do is to see that every parcel is securely packed to guard against loss or damage. The above letter proves that a Michie parcel reaches the recipient in good shape—a welcome assortment of smokes, candies and good things to eat. Hundreds are shipped from our store each week.

Followed Him From France to England

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