

The Toronto World.

197, number 10,561, average \$903; in 1891, amount \$3,097,601, number 10,969, average \$281. The large increase of \$75,739 in 1890, and in numbers 1894, was a natural consequence of several previous years' harvests, which bore so heavily on their resources that they were driven to raise money on their live stock and implements, a farmer's last resort in trouble.

The Trolley Pole War.

The consensus of opinion in the East End is that Engineer Keating acted rashly in ordering the cutting down of the trolley poles yesterday. There was no reason for concluding that the company intended to consider the poles as permanent, but as they themselves put it "owing to the impossibility of obtaining at this season of the year the proper pole, the use of the present electric service is being maintained as long as possible."

A Questionable Decision.

The judgment given by Judge Morson in the Division Court, by which a plan of the instalment plan was made feasible for his unpaid taxes, is, we are convinced, contrary to both law and equity.

It is certainly one thing, if sound in law, to be in accord with the law more honored in the breach than the observance.

The instalment plan is especially designed to meet this condition, and to prevent goods being purchased without payment down, for the fraudulent purpose of converting them into cash.

It is not a case where the goods are sold to the house of the purchaser, and once sold, they remain in the store of the seller.

They are simply stored in such prospective purchaser's dwelling until they are paid for.

The agreement signed when such a transaction is decided upon stipulates that "until the whole of the purchase money is paid, the said purchase money or money which is to be paid, shall remain the property of, and be held by, the firm from whom it has been obtained."

At any moment, when default is made in payment, the seller can remove the goods without any notice, and he could legally sell the property. Such removals often occur, as they are justified by custom and by law.

The power of distraint for overdue taxes is limited to the goods and chattels owned by the taxpayer, and not to such goods as he has a lien upon.

It needs no argument to show the justice of this restriction. Were anything that is found in the house of a defaulting taxpayer liable to seizure for taxes, then the property of a visitor, when the house is entered, might be seized and confiscated.

A lady, for instance, might have left her bonnet and cloak in a room while conversing with her friend in another apartment when the bailiff enters, so, according to the law, this visitor's goods would be liable to seizure for the host's taxes.

Or goods may have been sent to the house by a store-keeper on approval and these would be liable to seizure.

If the case is carried to a higher court the city will be compelled to recede from its most unwise position.

Should, however, by some technicality this decision be confirmed the city will have succeeded in recovering a very trifling sum and having a clear idea of business which is not only profitable to thousands of our citizens, which adds greatly to the comfort of their domestic life, and encourages habits of thrift, by which the city indirectly is a great gainer.

Trade is not so flourishing as to need check by the corporation, and business being hampered by one merchant being compelled to pay the taxes of a customer.

Chattel Mortgages.

The chattel mortgage is an instrument that may be termed a financial steam-gauge, which records pecuniary pressure. The securities it covers being movable, and liable to accidental damage and destruction, are less permanent than those of real estate, so that, as a rule, money so secured is more expensive than ordinary mortgages, or business loans.

The system, while not free from defects, is, on the whole, one which does much good in the conduct of business to those who without them would often be compelled to sacrifice, not their property only, but their prospects. The loan on a chattel mortgage is just as legitimate as one on land, or indeed, being in advance upon trade bills, their discount that is, and one on a chattel mortgage is no essential difference; a trade bill, or ought to be, secured by unperfected goods for which is given in payment, while a loan on a mortgage of this class is on specified articles.

An official return on these instruments shows that the total sum secured by them at the close of 1921 was \$9,504,388, the number being 19,418, an average of \$489.

In 1890 the amount was \$8,978,858, number 17,903, average \$501; in 1889, amount \$7,491,908, number 16,214, average \$462.

The large increase of \$1,496,950 in 1890 was due chiefly to the large advances made to lumbermen in that year. The amount so covered of loans to lumbermen was \$2,571,102, which indicates how much more active was that industry last year than in 1889.

As the number of lumbermen's mortgages increased from 135 to 140 during the more prosperous year, we conclude that the advances made to them on this form of security must have been of great service in their operations.

The class who borrow most, under chattel mortgages is the farmers. In 1889 their loans were \$2,647,558, number 8677, average \$306; in 1890, amount \$3,235,

THE MOST SPARE THOSE POLES.

CHOPPING BEHIND THE CURTAINS INTERVIEW.

Engineer Keating sets a Gang of Men at Work Cutting Down the Trolley Poles. The Street Railway Company has obtained the right to remove the poles from the street.

A startling rumor was current yesterday morning to the effect that the city had at last resolved to take a decisive step in the trolley pole dispute, and City Engineer Keating's subsequent movements proved that the rumor had a most substantial foundation.

Street Commissioner Jones received this order: TORONTO, Nov. 17.

STREET COMMISSIONER JONES: I have received your letter of the 16th inst., regarding the removal of the trolley poles from the street.

I beg to acknowledge receipt of your letter of the 16th inst., in reply to mine of the 15th inst., regarding the removal of the trolley poles from the street.

You have not complied with my request or given me any guarantee that the objectionable poles will be removed within any stated time.

You therefore have no alternative but to remove the poles at once. I have placed the order with the contractor to erect on King street west, and on other streets, poles which will be removed as they are replaced.

I will proceed, as soon as all the objectionable poles are removed, to have the poles on King street west, and on other streets, erected on King street west, and on other streets, as they are replaced.

It will be seen from this letter of the Street Railway Company that the poles on King street west, and on other streets, are to be removed as they are replaced.

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THE AMUSEMENT WORLD.

Many Concerts and Plays—Variety Attractions at the Theatres for the Forthcoming Week.

The 21st annual concert of the Irish Prose and Poetry Society was a pronounced success, engaging some of the best Canadian artists, and the presence of a large audience in the brightly decorated Pavilion rendered the affair a most enjoyable one.

The program, which was under the leadership of the Toronto Male Quartet, their singing of "Oft in the Sunny Bight," opening the concert, was a most successful one.

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