

The Colonist.

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AT SEYMOUR NARROWS

The announcement that the E. & N. Railway is to build wharves and terminals at Duncan Bay is one of extreme importance. The objective, as approved by the Railway Commission, is practically at Seymour Narrows, and the fact that the company is going to establish extensive wharfage accommodation there is significant. The clearing of the right of way from Nanosee in the direction of Union is now in progress. From Nanosee, the present furthest coastal point north where the railway is, to Duncan Bay is approximately one hundred miles. Presuming that railroad construction is carried on with the same rapidity as it has been during the last twelve months, there is every reason to suppose that well within two years the E. & N. will have its terminals established at, or in the immediate vicinity of, Seymour Narrows. Duncan Bay is only four and a half miles from the entrance to the narrowest strait of water between the island and the mainland.

The news from Ottawa indicates a still more rapid policy of expansion by the E. & N. Railway than was anticipated in the immediate future. It was known that the company intended to carry its line as far north as Hardy Bay, but the route had not been publicly defined, nor hitherto has there been any definite announcement of the establishment of terminal and wharfage facilities at Seymour Narrows. By bringing its railway to a point, the nearest to the mainland on Vancouver Island, the project of the eventual bridging of the Narrows and the making of Victoria into a transcontinental terminus would seem to have grown appreciably nearer.

ASSESSMENT

One of the most important phases of the report of the Commission on Taxation is that relating to assessment. On this point the report says:

(1) Your Commissioners recommend that, in order to obtain a just assessment of land, the staff of assessors should, as many witnesses suggested, be increased, and that the assessors thus appointed should be experts on various kinds of land to be met with in the province, e.g.:

(a) Timber land (see below).
(b) Dry areas.
(c) Non-irrigable lands.
(d) "Delta" lands.
Your Commissioners venture to point out that the cost of this increased machinery would be more than repaid by itself in the increased valuation both of lands held for use and occupation and those held in increase in value, a large percentage of the latter and a smaller percentage of the former being, according to the testimony of many witnesses as shown above, at present taxed too low.

(2) The Commissioners also recommend, in accordance with the evidence given, that a gradual examination of land of certain sections of the Province be undertaken (maps being at the same time made of districts where none at present exist) and that the cost of such examination might legitimately be regarded as a capital expense.

They beg leave to point out that in their judgment such an assessment and such an examination might be found to justify as their ultimate result the lowering of the present tax of 4 per cent on wild lands. They can not, however, advise a reduction in the present rate until the assessment has been undertaken and the financial results proved.

It may be here observed that some witnesses suggested that the minimum value of all wild lands should in the future be the government selling price, but this proposal assumes that all lands purchased from the government have been acquired at the present (increased) minimum price of \$5 per acre, which is too high an estimate. With such qualifications it is necessary to meet this difficulty your Commissioners are disposed to think that the suggested minimum would be fair, this minimum to be increased to such an extent in each case as circumstances warrant so as to bring the value up to the correct sale price.

Elsewhere the Commissioners recommend: That the valuation of real property should be brought up as near as possible to actual value, due regard being paid in assessing such values to proximity to centres of population, fertility of soil, irrigation, geographical features and kindred characteristics. We regard these recommendations as of great importance. It follows that if the tax on improvements is to be abolished as recommended, there must be a reassessment, and when this is made it is really in the public interest that the assessed values should be actual. In some parts of the United States the law provides that the assessed value of land for the purpose of taxation shall be a certain fixed percentage of its sale value; but we are unable to see any advantage in this

It appears to be sounder economics to increase the valuation to its true figure and lower the rate than to reduce the valuation and increase the rate. Moreover it is much fairer that actual value and the assessed value shall be the same. For example:

Let us suppose that there are two tracts of land of equal value in a district, but that the assessor for some reason sees fit to assess one higher than the other, although both of the valuations are less than the sale value. The owner, who is assessed in the larger amount, cannot get relief by way of appeal, for he cannot see that his land is valued too high and yet he pays more than his due share of taxes as compared with the owner of the other tract.

In our judgment the effect of such an assessment as the Commissioners propose would make it clear to the government that the tax rate can be greatly lowered without any loss of revenue. We think that the rate of taxation should be adjusted from time to time as the exigencies of the country require and we can imagine few things that would give the province a better standing in the eyes of the world than for the Finance Minister to be able to announce that in consequence of the appreciation in the value of land in British Columbia, he was able to propose a decrease on the tax rate.

To suggest that a reassessment is necessary is not to reflect in the slightest degree upon previous assessments, which have undoubtedly been made with as great care and due regard to equity as was possible by a staff limited in numbers, and composed of men who in some cases had other duties to perform. The province has outgrown existing arrangements in this as in other matters. Almost every public utility is at present unable to keep pace with the demands upon it, and it is not at all unreasonable to expect that departmental machinery, which was fully equivalent to the requirements of a few years ago, should prove inadequate now.

THE LABOR CONVENTION

The labor delegates now in session here have many important matters for their consideration and it is to be hoped that the outcome of their deliberations will be productive of good. There are hardships and injustices in the present conditions of life everywhere, but we believe that nowhere are these felt to a lesser extent than in British Columbia. It would be too much to say that the lot of the workman in this province is an ideal one. It is that nowhere. There is one comfort, however, and that is that the trend of events is in the direction of reform in the matter of any shortcomings which exist. If we were asked to give the labor men some counsel during their present session it would be that whatever they are seeking in the nature of redress can be best obtained by the co-operation of all classes, all creeds and all parties. Mr. McBride's advice to them was along this line. He deprecated extreme measures and suggested that every question should be approached in a fair minded spirit. This is sound advice. The labor union movement is a great and growing one. It has become a strength in the land and is making its voice heard in the councils of the nation. It has earned the respect of both political parties and we believe is largely consulted in practically every matter which vitally concerns its interests. This is as it should be, for labor solidified for the purpose of accomplishing the greatest good of the greatest number is a movement which must command the respect of all.

BANK AMALGAMATION

Whether it is for good or ill the policy of bank amalgamation has taken a firm root in Canada, and some of our financial institutions are looking outside of the Dominion for the means of increasing their strength and influence. The most recent amalgamation to be proposed is that of the Colonial Bank of London with the Royal Bank of Canada. The Colonial Bank was organized in 1886 by royal charter and has many branches in the West Indies and British Guiana. It has a paid-up capital of \$2,916,000 and reserves amounting to \$729,000, with deposits of \$11,480,792. The Royal has a paid-up capital of \$6,209,000, a reserve of \$7,000,000 and deposits in excess of \$54,000,000. The amalgamation will, therefore, give the Royal a capital of upwards of \$9,000,000, a figure that a few years ago would have seemed beyond the reach of any but one or two of our banks. It is interesting to learn that the Royal's net profits the last year amounted to 18.1-2 per cent. on its capital, which is an increase over all previous years.

Mr. Andrew Carnegie has been paid \$22.70 for testifying before the steel trust investigating committee. How true it is that "them as has gits."

There are very few people better able to conceal their thoughts than Sir William Mackenzie. The interview which we publish today is a characteristic one. Sir William is one of the silent men

who do things and it is to accomplish a number of these that he has come to British Columbia.

A strange story comes from Berlin to the effect that the great Krupp, the ironmaster, is not dead, but is living in retirement on a remote island in the sea.

There is a great shortage of potatoes in the eastern provinces, and they are none too plentiful out here. It is a good time to get ready to plant early potatoes. They will be worth more than oranges when they come along.

The federal government has very wisely refused to interfere with the Alberta legislation regarding the waterways railway loan. This is in line with what we have urged—that purely local legislation should not be disallowed.

What with the fierceness of popular passion being aroused in the United Kingdom, the trouble in China, the disturbances in Persia, the war in Tripoli and the strained relations between France and Italy, the year 1912 is opening with rather a threatening programme.

The Ottawa Citizen agitates for the "single transferrable vote" system. It points out that under our present system one vote may elect a member, and a very few votes may alter the political complexion of a parliament. This is in line with what the Colonist has explained on previous occasions, and is a system of voting greatly favored by Earl Grey.

The decision of the government to call in the \$4 notes and issue \$5 notes in their place is a good one. It has led to the suggestion that new and smaller cents ought to be coined. Out here we have only a platonic interest in the cent, but we know enough about it to believe that its value is not commensurate with its weight. On the other hand the silver 5-cent piece is too little. The chief objection to our gold coinage is that it is too scarce.

A question that ought to be speedily settled for good and all is whether or not officials are to be subject to dismissal for taking an active part in a political campaign. It is no justification for the dismissal of a Liberal by a Conservative government to say that a Conservative was dismissed by a Liberal government. There should be a fixed rule applicable alike to all cases. We do not think civil servants ought to be disfranchised; but as we believe partisanship might lead to inefficient service, we would support the position that active participation in an election campaign should render an official subject to dismissal.

No doubt Mr. Spunker Sproule is having a hard time with the French language. It always was difficult to "teach an old dog new tricks." But we would not mind venturing a small wager that it is the English-speaking members of the House who are amused with the "Doctor's French." A Frenchman never smiles at the way an Englishman pronounces the language of France. You may distort it so that it cannot be distinguished from Volapuk, but your French friend will always assure you that your accent is admirable and will take upon himself all the blame for not knowing what you are talking about.

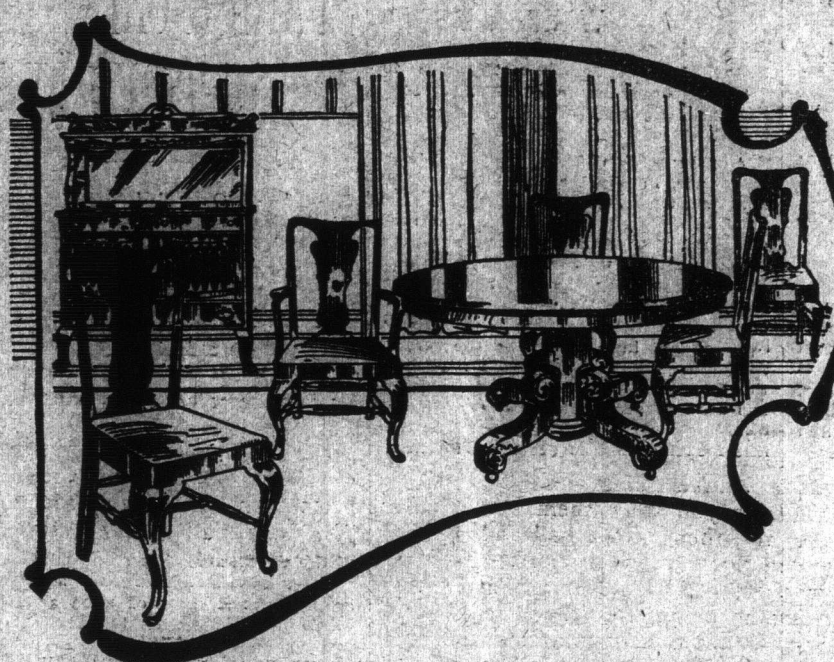
The Toronto Globe says: "A Catholic priest may lawfully marry a Catholic to a Protestant in Quebec. The Church of Rome holds that it is not lawful for a Protestant minister to marry two Catholics, and that a marriage of a Protestant to a Catholic by a Protestant minister is no marriage at all in the sight of God and the church. That sort of marriage law is impossible in this country. If the legislature of Quebec can provide no remedy, a uniform marriage law for all Canada must be enacted, making legal marriage a purely civil ceremony to be supplemented by such religious ceremonies as the parties may desire, or by none if they are so minded." It will be unbearable to have a condition of things that may render a marriage, that is legal in one part of Canada, illegal in another part. The people simply will not submit to it, and the sooner all and sundry take notice of this the better.

Value of Clear Speaking

Canadians should pay more attention to their speech and their manner of speaking. We are equipped by nature to speak well. According to Dr. Vogt, no such voices can be found in the world as he is able to get together in Toronto. What we need is training and a proper appreciation of the value of good, clear speaking.—Toronto World.

Parcel Smashing

A complaint widespread in its character has just been ventilated in England. It refers to the manner in which parcels are crushed and damaged while in transit through the post. Several large firms inveighed bitterly against the grievance, caused largely, as they claimed, by the use of bags instead of hampers. That the evil is a live one can be attested to by many who have suffered therefrom, but in all fairness it must be admitted that the fault frequently lies with the sender, in the flimsy and insecure manner of packing. In the end, in point of a post office official affirms that a complete remedy is only attainable through a sacrifice of time and expense, which would likely provoke further hostile criticism. Err on the safe side in putting up your parcels, and, with few exceptions, the trouble will be reduced to a minimum.—Hamilton Spectator.



"YOUR SALE IS TRULY A REMARKABLE ONE"—AND SHE KNEW, FOR SHE HAD LOOKED AROUND AND MADE COMPARISONS

She saved—so can you. This sale is for you, and its sale prices will save you much money. Bring the home need list in. The savings will astonish you.

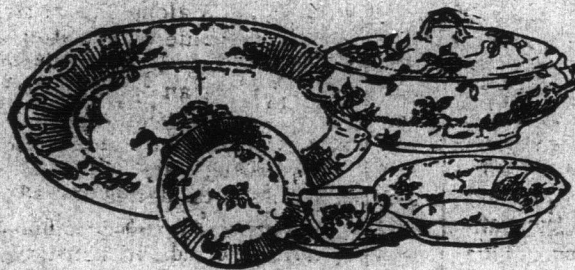
Our Second Floor is Overflowing With Bargains

Since Monday morning there has been one continual rush, on our second floor, for these beautiful remnants at ridiculously low prices. It's a genuine house-cleaning we are having, and hundreds of satisfied customers have been bringing their friends every day. You want to come. You are welcome. Remnants of Chintz and Denim P-n-ts, Cretannes, Madras and All-Over Curtain Nets. Great bargains in Lace Curtains, of which there are only one pair each. All are of the best selling lines of the season. Odd Table Covers, Doylies, Pillow Cases, and others too numerous to mention.

Some Bargains for the Dinner Table

You Want to Be First

Come to Our China Department Now—1st Floor



92 Piece China Dinner Set, Reduced from \$20 to \$14.50

This is a broken China Set and will be snapped up at once at this ridiculously low price. It is of plain White China and a neatly printed design of gold. It's a lovely set and will look splendid on your table. You'll never get an offer like this again for many a long day. Come in and see it. If you are in need of a Dinner Set, and you really want this one, you better come now. ONLY \$14.50.

Here are the articles included: 12 Plates 7in., 1 Plate 6in., 11 Coupe Soups, 12 Plates 8in., 10 Teacups, 12 Tea Saucers, 2 Platters, 1 Vegetable Dish, 1 Vegetable Dish, bottom only, 1 Baker, 1 Sauce Boat, 1 Sugar Boat, 1 Cream Jug, 10 Butter Pads, 11 Fruit Saucers, 1 Covered Butter Dish.

Handsome Dinner Set for Six Persons, Reduced to \$35.00

QAIN T ODD WEDGWOOD PATTERN

This is one of the original old patterns from this famous house. This beautiful set will surely appeal to those who are of artistic taste. It's splendid, and simply the greatest bargain at \$35.00 ever given. It is the last set of this quaint pattern. See this set displayed on a table on our first floor. Every piece shown.

Our 52 Piece Ophelia Pattern Dinner Set. Special Price \$5.75

This is a useful little set for those about to wed, newly-weds, in fact for any two or three persons. The design is very neat in peacock green. You'll look at this one, won't you? Come today.

The set consists of 6 Tea Plates, 6 Dinner Plates, 6 Soup Plates, 6 Fruit Saucers, 6 Butter Pads, 1 Platter 10in., 1 Platter 14in., 1 Baker, 2 Covered Dishes, 1 Sauce Boat, 6 Teacups and Saucers, 1 Jug, 1 Sugar Bowl.

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Victoria's
Popular Home
Furnishers

WEILER BROS

Most Value
For
Least Money

Sir

During the pleasanter way than by watch Henry Thurston the New York games often played them. Their novelty whenever one monplace and Of dancing, tires, although a draughty atm cannot keep on comfortable. V ful open firep, fire, are deserte heat, that is the and watch some the only exerci magician.

Let us sup charades and down the list ha pose also that of but dancing, do your part in

A Good A trick whi with is to ask water. See the especially arou from the pitch the glass is full happen to have pennies from the ter impression, are not your o you say, "I w feat. The glass is absolutely an It could not ho your kind co-d drop these two overflowing gla

"Now, ladies, continue, "I must breath and hold pennies. After long breaths, an mies will all be only have these the trick seem first long breath giggle and stop should look re shake your head you were afraid Drop the pe gently into the as a penny tou very careful tha become wet. T the cohesive ar greater than t makes a very p to perform, if i

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Another hat perform is to ta them on the tab select one and his hand. After ing sure that he person, at your holds the coin a counts ten. Yo have the coin t person's person throw all of the