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TO LAY CAR TRACKS ON ESTATES ESCAPING **INCOME TAXATION**

Court of Revision Reserves Decision on the Question of Assessment.

The court of revision yesterday reserved judgment on the question of

the liability of trust companies to furnish the assessment department with information about incomes from estates payable to beneficiaries residing in the municipality.

George Hearst of the assessment department said the beneficiaries of estates had escaped taxation on in-come. He contended that the act obligated the trust companies to give this information, but so far they had declined. The Toronto General Trust company had said. "If you get a letter from the beneficiaries we will give the information." The appellate court said the estates were subject to assessment in the municipality where the testator died.

We have assessed the corporation as trustees," said Mr. Hearst. "If the beneficiary resides in the province, that is disposed of, but if he or she resides in the municipality, then we are entitled to know what income that beneficiary is getting." Mr. Hearst also argued that where

the income goes to capital instead of being distributed, it should be assessed: "A large amount of this income is

lost to our rolls," said he. E. T. Malone, appearing for the trust companies, said it was the duty

of the trust companies by law to look after the interests of their clients, and the onus was not on them to supply such information to the as-sessment department. He thought

sessment department. He thought the information could be secured by following up the wills in the surro-gate court. Decision was reserved. A decision was handed out yester-day confirming the assessment of 25 per cent. on the business of the As-sociated Clothing Manufacturers, Inc., who had appealed on the ground Inc., who had appealed on the ground that there were no profits from the

The court also confirmed the assessment of 75 per cent. on certain rooms in the Union Bank building, near King and Bay streets, used as rest and lunch rooms by the staff. The ruling was that these were part

of the banking business. The assessment on the Beard Iding, on Church street, was also The onfir The Massey-Harris Company was

granted a reduction of \$500 an acre on their eight acres of land on the north side of King street, used as a yard, making the new rate \$19,500 an acre.

\$19,500 an acre. D. Bailey appealed against the as-sessment of \$1,250 on the house at 107 Montgomery avenue, altho he had pald \$3,100 for it. He argued that a Dr. Butler had previously owned it and had been assessed only \$850. The assessment stands.

That the transportation commission have already decided to lay car tracks on the Teraulay street extension up to Davenport road, was indicated by a on the Teraulay street extension up to Davenport road, was indicated by a letter from General Manager Couzens, which was laid before the board ot control yesterday. According to the letter, it was the wish of the commis-sion that the work of extending and widening Teraulay street should be carried thru with as little delay as possible. This work has already been approved by council, and the expropriation by-law will be before council at the next

Board of Control-Will Engage Milk Expert.

meeting for its third reading, after which the assessment commissioner will have the necessary power to ex-propriate the land needed for the widening,

TERAULAY EXTENSION

port Road-Desire Extension and Widening Expedi-

tiously Done-Complaints of Poor Gas Quality Reach

Mayor Church said it was the inten-Mayor Church said it was the inten-tion of the city commissioners to get the gap between College and Grenville streets opened thru as soon as pos-sible, and that the whole scheme would be carried out with all possible speed. **Gas of Poor Quality.** In a communication to the board, the Riverdale Business Men's Associa-tion asked that something be done to improve the quality of the gas in the Riverdale district. The secretary

Riverdale district. The secretary

tion asked that something be done to improve the quality of the gas in the Riverdale district. The secretary wrote: "I have been asked by our executive committee to bring to your attention the fact that the gas pressure in Riv-erdale, especially in the northern sec-tion, is exceedingly poor, and at cer-tain hours of the day we are told that it is almost impossible to get any pres-sure whatever. We are writing to the "I have been asked by our executive committee to bring to your attention the fact that the gas pressure in Riv-erdale, especially in the northern sec-tion, is exceedingly poor, and at cer-tain hours of the day we are told that it is almost impossible to get any pres-sure whatever. We are writing to the Consumers' Gas Company, but also would like your honorable board to take the matter up and see what relief can be brought to the citizens of that

would like your honorable board to take the matter up and see what relief can be brought to the citizens of that section of the city." Controller Gibbons remarked that there was too much fresh air in the gas pipes, but Mayor Church said the gas company was having a whole lot of trouble with poor coal. The board, however, decided to ask the president of the gas company for an explanation Ladies Issue a Writ. A suggestion came from the Ontario Athletic Commission that provision should be made in the new arena at the Exhibition, which is to be con-structed soon, for the holding of indoor sports, but no action was taken. R. K. Shepard wrote that the hous-ing commission should include men with technical knowledge of building, and he suggested that the Ontario Association of Architects be consulted before new appointments are made to the commission. Two of the five com-missioners nominated some weeks ago havb declined to act the city had no more money to spend on roads outside the city. About thirty applications for build-ing permits are being held up pend-ing a decision as to whether all of North Toronto is to be placed in the brick area or not! The North To-ronto Ratepayers' Association is urg-ing that this step be taken. Yester-day the board of control instructed the city architect to issue the permits the city architect to issue the permit already applied for as the restriction

The chief of the fire department has Miss Easton and Maurice

again applied to have the bylaw amended to give him power to re-duce in rank or dismiss any member of the force considered incompetent. Controller Ramsden was against fosguire also thought any man should have a chance to appeal. No action was taken.

NOT GUNMEN

Graduate Course, He Day for Airing Variety of Views. Says. Wednesday, the 16th inst., will be a

Transportation Commission Decides to Build Up to Daven- Board of Control Sets Aside Don't Go to England for Post- Half-Million Dollars Collected Premier Drury Looks for

DOCTOR ADVISES

MEDICAL STUDENTS

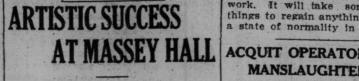
field day for all who have theories on been seriously considering going to taxation, the board of control having England to complete their post-graddecided yesterday to give those who uate course would be wise to forego object to the present system a chance

o voice their views. Ald. Honeyford had sent a request for a special meeting of council to be called to discuss his motion that a be called to discuss his motion that a bylaw be passed making effective in Toronto the recently-adopted legisla-tion transferring taxation from im-provements to the land. According to the act, municipalities may reduce the assessment on improvements not more than 25 per cent., and not less than

a year, should not buy as cheaply as the provenents not note that 25 per cent, and not less than the any one. Members of the board examples their willingness to grant the committee's request, and the mayor made it unanimous. Make 10 Miles the Limit. The proposal of the provincial highways Act as share of the cost and maintenance of roads 25 miles from the city, will be strenuously opposed by the board of control. Under the Highways Act of 1917 Toronto is called to pay 20 per cent, of the cost and upkeep of roads designated as provincial suburban roads and three of these have already been designated, running east, west and north. Commissioner Harris, in a propert to the beard or control. blocks would escape taxation both on their buildings and their income. The act would not promote the building of houses, but it would cut the value of land in Toronto in half.

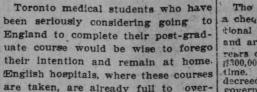
"Our income assessment," said the commissioner, "will be \$30,000,000 higher next year than at present, and all the work of getting a proper in-come assessment would be destroyed." Controller Ramsden said that if the purpose was to help the small man, Ald. Plewman's motion to reduce the assessment on low-priced houses would

be a better move. At the suggestion of Mayor Church, it was decided to give all parties con-cerned an opportunity to express their views before the board of control two weeks hence



Dambois Score in Many Delightful Numbers.

Altogether satisfying was the per-formance at Massey Hall last night when Miss Florence Easton, prima was taken. The Toronto Vacant Lots Cultiva-tion Association again asked for the use of lots owned by the city for garden plots in 1921. They cultivat-ed 1532 gardens last year. The board offered no objection.



flowing and medical students are having a hard time of it. This is the advice given by Dr. F. Cameron who, New Zealander and is now on his way home to commence practice. He served with a New Zealand regi-

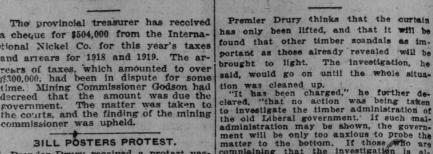
finished his post-graduate course "This unfortunate condition in England may be directly attributed to the Great War," he told The World. "Many medical students left their courses to serve in France and have now returned. This has inevitably led to overcrowding, with all its at-tendant evils; insufficient individual instruction and what is even more important, lack of housing accom-modation for them. Also there has been a steady influx of students from the colonies which has further added to the congestion. If a Toronto student wishes to do the best by himself regarding a post-graduate course. I would advise him to stay at home." "How will this condition of over-crowding affect the future of medi-

post-graduate work that special search is hampered. Also during the war, the higher branches of medicine and bacteriology have been dropped to some extent in order to concentrate more fully on the necessary overseas work It will take some time for work. It will take some time things to regain anything approaching

MANSLAUGHTER CHARGE

with manslaughter in connection with the death of Marie Bennett, who was fatally crushed by the elevator he was operating for the Canadian General Electric Company, W. K. Murphy, who appeared for the prisoner, moved for an acquittal, on the ground that criminal negligence had not 'been proved. Mr. Justice Orde concurred and di-





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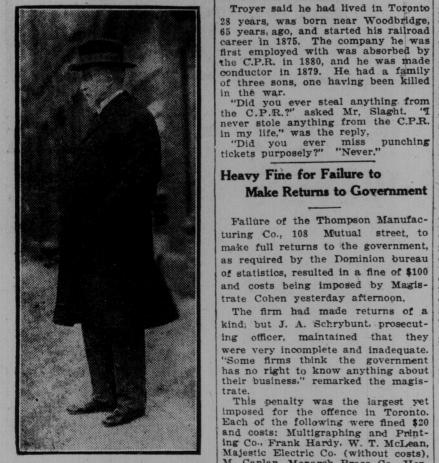
More Disclosures of

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count of their visit to Ottawa as dele-gates before the board of hearing of the Civil Service Commission, It was unanimously agreed that a petition from the low-paid members the sent to the Civil Service Commis-sion to ask them to reconsider the salaries they are now receiving,

MEN YOU HEAR OF Seen as Their Friends Know Them No. 23.



Mr. Hugh Blain, of the wholesale grocery

RAILWAY CONDUCTOR

DENIES THEFT CHARGE

The case for the crown was com-

pleted yesterday afternoon in the trial

of Jacob Troyer, C.P.R., conductor,)

charged with theft of C.P.R. tickets,

before Judge Denton and a jury in

the sessions, and the accused was

called to the stand by A. G. Slaght,

counsel for the accused.

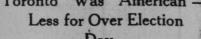


The firm had made returns of a kind; but J. A. Schrybunt, prosecuting officer, maintained that they Sound district. At a rough guess rail were very incomplete and inadequate. "Some firms think the government two thousand Torontonians have left has no right to know anything about the city for the hunt during the past their business," remarked the magis-

trate. This penalty was the largest yet OLD OFFICIAL RETIRES. OLD OFFICIAL RETIRES. J. Lonsdale Capreol, for many years clerk of the provincial executive council, has been superannuated. No provision thus been made in the estimates for the appointment of a successor. The superannuation board met yester-day and dealt with Mr. Capreol's case. Several other cases were also considered, but the deputy prime minister said there was nothing to announce regarding them at present. imposed for the offence in Toronto. Each of the following were fined \$20 and costs: Multigraphing and Print-ing Co., Frank Hardy, W. T. McLean, Majestic Electric Co. (without costs),

Majestic Electric Co. (without costs), M. Caplan, Monarch Brass Co., Her-bert Robertson, Wm. F. Smith, auto president of the Wholesale Grocers of Ontario, and took a prominent part at Ottawa in the fight against the increase in railway rates. Mr. Blain was born in King, Ont, on the banks of the Mumber, in 1843, and attended the To-mento Normal School. He entered the grocery business in 1863 and formed a partmership with Mr. Eby on January 1880. He is keenly interested in 1880. He is keenly interested in the effort and sacrifice of the men who lie in Flanders fields." he said





Day.