

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 income. 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 assessment 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 where the 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 assessment department. He thought the information could be secured by following up the wills in the surrogate court. Decision was reserved.

A decision was handed out yesterday confirming the assessment of 25 per cent. on the business of the Associated Clothing Manufacturers, Inc., who had appealed on the ground that there were no profits from the business.

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 building, on Church street, was also confirmed. 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 lumber yard, making the new rate \$19,500 an acre.

D. Bailey appealed against the assessment of \$1,250 on the house at 107 Montgomery avenue, also he had paid \$3,100 for it. He argued that Dr. Butler had previously owned it and had been assessed only \$850. The assessment was confirmed.

F. H. Rich appealed against an assessment of \$4,050 on his premises at 35 Cranbrook avenue, which had cost him \$3,000. He described the house and the grounds, and said the house was worth in his opinion about \$6,000. The assessment was confirmed.

PUBLIC WORKS MEN TO PETITION COMMISSION

At a well represented meeting held last night by the members of the Dominion Public Works Association, President McCartney occupied the chair.

T. G. Mathison, president of the public works federation, and Messrs. McCartney and Hewitt gave an account of their visit to Ottawa as delegates before the board of hearing of the Civil Service Commission.

It was unanimously agreed that a petition from the low-paid members be sent to the Civil Service Commission 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 firm of Eby, Blain & Company, Inc. is 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 Toronto Normal School. He entered the grocery business in 1863 and formed a partnership with Mr. Eby on January 1, 1880. He is keenly interested in politics.

TO LAY CAR TRACKS ON TERAULEY EXTENSION

Transportation Commission Decides to Build Up to Davenport Road—Desire Extension and Widening Expediently Done—Complaints of Poor Gas Quality Reach Board of Control—Will Engage Milk Expert.

That the transportation commission have already decided to lay car tracks on the Terauley street extension up to Davenport road, was indicated by a letter from General Manager Couzens, which was laid before the board of control yesterday. According to the letter, it was the wish of the commission that the work of extending and widening Terauley street should be carried through 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 meeting for its third reading, after which the assessment commissioner will have the necessary power to expropriate the land needed for the widening.

Mayor Church said it was the intention of the city commissioners to get the gap between College and Grenville streets opened up as soon as possible, 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 Association 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 Riverdale, especially in the northern section, is exceedingly poor, and at certain hours of the day we are told that it is almost impossible to get any pressure 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 section of the city."

Controller Gibbons remarked that there was too much fresh air in the North York district, and that the brick and mortar work was a whole lot of trouble with poor coal. The board, however, decided to ask the president of the gas company for an explanation of the gas quality.

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 constructed soon, for the holding of indoor sports, but no action was taken.

R. K. Shepard wrote that the new commission should include men with technical knowledge of building, and he suggested that the Ontario Association of Architects be consulted before the new appointments are made to the commission. Two of the five commissioners nominated some weeks ago have declined to act.

Notes brought to the city solicitor that certain ladies had made a writ issued against former Treasurer Bradshaw to recover the moneys collected by St. John's Day 1918, demanding that the money shall be turned over to the Originals' Club. The fund totals about \$18,000. Mr. Bradshaw was appointed treasurer of the fund, and he is merely holding it until the courts decide as to how it is to be distributed.

Engage Milk Expert.

At the request of Ald. Dr. Risk, chairman of the special committee on milk investigation, the board decided to engage Dr. Charles E. North to New York City to make a survey of the Toronto milk situation covering supply, distribution, etc., and make a report to the council. It was said that Dr. North was a well known consulting sanitary expert and had had a wide experience in investigating the milk supply of cities.

Mayor Church said that if it was

RAILWAY CONDUCTOR DENIES THEFT CHARGE

The case for the crown was completed yesterday afternoon in the trial of Jacob Trover, 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.

Trover said he had lived in Toronto 28 years, was born near Woodbridge, 28 years ago, and started his railroad career in 1875. The company he was then employed with was absorbed by the C.P.R. in 1880, and he was made conductor in 1879. He had a family of three sons, one having been killed in the war.

"Did you ever steal anything from the C.P.R.?" asked Mr. Slaght. "I never stole anything from the C.P.R. in my life," was the reply.

"Did you ever miss punching tickets purposely?" "Never."

Heavy Fine for Failure to Make Returns to Government

Failure of the Thompson Manufacturing Co., 108 Mutual street, to make full returns to the government, as required by the Dominion Bureau of Statistics, resulted in a fine of \$100 and costs being imposed by Magistrate Cohen yesterday afternoon.

The firm had made returns of a kind, but J. A. Schrybunt, prosecuting officer, maintained that they were very incomplete and inadequate. "Some firms think the government has no right to know anything about their business," remarked the magistrate.

The penalty was the largest yet imposed for the offence in Toronto. Each of the following were fined \$20 and costs: Multigraphing and Printing Co., Frank Hardy, W. T. McLean, Majestic Electric Co. (without costs), M. Caplan, Monarch Brass Co., Herbert Robertson, Wm. F. Smith, auto paint shop.

KEEPING CANADA BRITISH.

"Keeping Canada British" was a topic discussed by J. O. McCarthy, who addressed the York Pioneer and Historical Society in the Normal school building yesterday afternoon. "The greatest problem facing Canadians today is that their individual and national life may be worthy of the effort and sacrifice of the men who lie in Flanders fields," he said.

the aim of the committee to recommend a civic distribution of milk be very much doubted whether any saving could be effected for the consumers. This was a matter he thought for the government to take up. By appointing the board of commerce the government had taken away the powers previously held by district attorneys to deal with combinations fixing food prices.

Dr. Risk said milk was being delivered in Ontario at 6 1/2 cents a quart and he failed to see why Toronto, using \$3,000,000 worth of milk a year, should not buy as cheaply as any one. Members of the board expressed 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 department to load on Toronto a share of the cost and maintenance of roads 25 miles from the city, will be strongly 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 within 10 miles of the city.

The board of control, however, has already been designated, running east, west and north. Commissioner Harris, in a report to the board yesterday, holds that the city's suburban road radius should be limited to ten miles from the city.

The commissioner also reports that Toronto will still be obligated to York County on account of all roads under the jurisdiction of the board of control. The Highways Commission, the city's share being 30 per cent. on suburban roads and 20 per cent. on roads designated provincial highways.

Mayor Church's comment was that the city had no more money to spend on roads outside the city.

About thirty applications for building permits are being held up pending a decision as to whether all of North York is to be placed in the brick area or not. The North Toronto Ratepayers' Association is urging that this step be taken. Yesterday the board of control instructed the city architect to issue the permits already applied for as the restrictions proposed may not be imposed for a considerable time.

Chief Wants Power.

The chief of the fire department has again applied to have the bylaw amended to give him power to reduce in rank or dismiss any member of the force considered incompetent. Controller Ramsden was against forcing autocratic action on the chief. He also thought any man should have a chance to appeal. No action was taken.

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WILL HOLD HEARING FOR TAX THEORISTS

Board of Control Sets Aside Day for Airing Variety of Views.

Wednesday, the 16th inst., will be a field day for all who have theories on taxation, the board of control having decided yesterday to give those who object to the present system a chance to voice their views.

Ald. Honeyford had sent a request for a special meeting of council to be called to discuss his motion that a bylaw be passed making defective in the act the recently adopted legislation transferring taxation from improvements to the land. According to the act, municipalities may reduce the assessment on improvements not more than 25 per cent., and not less than 10 per cent., each year, until in time all buildings would be free of taxation.

The purpose of the Drury legislation was to check the holding of vacant land for speculative purposes. Assessment Commissioner Foran took a hand in the discussion and warned the controllers to have nothing to do with the act, which was a very dangerous piece of legislation. He pointed out the exemption of all buildings, machinery, business and income, and put the whole burden on land. The owners of large business houses, however, would be exempt from 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 income assessment would be destroyed."

Controller Ramsden said that if the purpose was to help the small man, Ald. Flewman's motion to reduce the assessment on provincial highways would be a better move.

At the suggestion of Mayor Church, it was decided to give all parties concerned an opportunity to express their views before the board of control two weeks hence.

ARTISTIC SUCCESS AT MASSEY HALL

Miss Easton and Maurice Dambois Score in Many Delightful Numbers.

Altogether satisfying was the performance at Massey Hall last night by Miss Easton and Maurice Dambois, the celebrated Belgian 'celist, accompanied by a joint orchestra.

In addition to its artistic appeal, had a good deal of local interest because of the fact that Miss Easton is a product of Toronto, having begun her musical training in this city with her father, who was conductor in a local church. It did not require this feature, however, to make the program by Burleigh was sung with one of outstanding artistic value, both performers being excellent in their parts.

The program opened with the Concerto in D minor, Maurice Dambois played by the composer. The composition showed the player to have varied and exceptional gifts, both as performer and producer. The concerto, which was richly contrasted in its varied phrasing, was rich in virile passages, showing clean, strong chords and extraordinary stability in the work of the left hand. An interlude was exquisitely tender, and the composition throughout was filled with color and atmosphere that suggested genius as their motive power. Enthusiastic applause showed the appreciation of the listeners.

The second offering included an adagio, andantino and allegro by Liszt, composers—Haendel, Martin, Kreisler, Boccherini—every part receiving expert treatment. Repeated recalls were given to the performers.

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DOCTOR ADVISES MEDICAL STUDENTS

Don't Go to England for Post-Graduate Course, He Says.

Toronto medical students who have been seriously considering going to England to complete their post-graduate course would be wise to forego their intention and remain at home.

English hospitals, where these courses are taken, are already full to overflowing and medical students are having a hard time of it. This is the advice given by Dr. F. Cameron who, with his wife, is visiting Toronto and staying at the King Edward Hotel for a few days. Dr. Cameron is a New Zealander and is now on his way home to commence practice.

He served with a New Zealand regiment during the war, and has just finished his post-graduate course. "This unfortunate condition in England may be directly attributed to the Great War," he told The World.

"Toronto medical students left their courses to serve in France and have now returned. This has inevitably led to overcrowding, with all its attendant evils; insufficient individual instruction and what is even more important, lack of housing accommodation 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 overcrowding affect the future of medicine?" asked The World.

"It will undoubtedly retard it considerably," was the reply. There is such a demand for instruction on post-graduate work that special research 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 overwork. It will take some time for things to regain anything approaching a state of normality in England."

ACQUIT OPERATOR OF MANSLAUGHTER CHARGE

After the crown had finished its evidence in the assizes yesterday in the case of John Johnson, charged with manslaughter in connection with the death of Marie Bennett, who was fatally struck 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 directed the jury to bring in a verdict of not guilty.

In discharging Johnson, his lordship pointed out how serious the consequences of his carelessness had been, and hoped that it would be a lesson to him. He warned him that had he closed the door before he started the car the accident would not have happened.

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