## **TAXATION WRONG: CHANGE REQUIRED**

James R. Brown Speaks to Members of Central Ratepayers' Association.

James R. Brown, president Manhattan Single Tax Club, gave an address day's results were as follows: at the meeting of the Central Ratepayers' Association in the city hall

M. Skelton, president, occupied shank, 133 Balliol street; W. J. Barchair, and there was a fair at-ber, 52 Pleasant boulevard;; G. H. the chair, and there was a fair at-tendance of members, who exhibited great interest in the subject under discussion-namely, "Civic Righteous-

war, and said his country was proud of the record Canada had made.

"Civic Righteousness" was the subject of the speaker's address. He contended that society had no more right to steal than the individual.

What was right in one case was right.

It gave to owners as a reward for idleness about \$15,000,000. As a result Toronto required \$14,000.000 this year for all purposes. There were age of \$50 each would yield \$14.144.100. If one lot was allowed to each family, 100,000 would be needed. "Public value for public use, private property for private enjoyment, is the true basis of honest taxation," he said.

"There is nothing profound about the question except our own stupid-Mr. Brown observed. Payment for things according to the value re-ceived was advanced as the principle ceived was advanced as the principle upon which business should be founded, and ft was done in all branches except the tax department. Here it Wideman, Stouffville, Ont. except the tax department. Here it fas a case of payment according to

value of what we get.

burn. Prior to adjournment it was decided to allow the women of the Good Government League to become members of the association council.

municipality to consider the question of income assessments to any greater degree than had been the case hitherto. Legislation along certain lines had been under consideration for some time, he said, and the municipal bodies of the province might get together and memorialize the provincial government to make amendments to the Assessment Act along these lines. At present businesses were assessed at various rates. On general memorial getting the said of the provincial government to make amendments to the assessment act along these lines. At present businesses were assessed at various rates. On general memorial garrison regiment will have head-quarters in Toronto. The head-quarters in Toronto. The head-quarters in Toronto. The head-quarters building will possibly be Trinity College. It is expected that a view to having a pension granted to the staff of Lt.-Col. R. K. Baker's unit, 2nd Battalion, 1st Central Ontario Regiment, will be transferred to the date of the late comrade's discharge from the army.

To COMMAND TANKS.

Major Wilfrid Mavor, D.S.O., M.C., Has Been Mentioned. it 12-3 its real value, and still an- few premitted to be retained for ther at 1% its real value. The rea-on for this was that the legislature ad decided years ago that it would not be equitable adjustment to assess all alike in view of the differences in grade and profit. The municipalities were, however, hoping to be able to effect a change of feeling in the matter among legislators of the province. "The municipalities need money," said Mr. Forman, "and they are devising ways and means of meeting sectors revived to greater intensity. French forces, thrown fresh into the battle, attempted vainly to press for whereby the large businesses will be ward against Dranoutre. Their taxed not only on their business assaults, repeated several times, broke assessments, but also on assessments down under our fire. upon all net profits over and above overhead expenses."

## REV. G. W. ROBINSON

the Toronto Methodist has received word that Bishop Mc-Dowell will attend the conference as the representative of the Methodist States, and preach the ordination sermon at Elm Street Church on Sun-

A conference patriotic service is to held on Tuesday evening, June 11. to be addressed by Rev. Trevor H.

Davies and Rev. C. J. L. Bates.

The Toronto Methodist Conference program committee is composed of Rev. G. W. Robinson, president; Rev. J. H. More, secretary; Rev. T. W. Neal, Rev. R. J. D. Simpson, J. O. McCarthy, W. J. Fawcett and Rev. A. Llvingstonia. The Fjell's crew was saved by the Livingstonia and landed here today.

### **EXEMPTION TRIBUNALS** COMMENCE SITTINGS

Two exemption tribunals comm ed sittings in Toronto yesterday. They to grant more than one-quarter of the exemptions asked for. The cases heard were partly of A men for rehearing and B men for first hearing. In Judge Winchester's tribunal four exemptions were granted and 56 re-fused. Judge Coatsworth granted four exemptions and refused 23. The

In Judge Winchester's tribunal-Exemptions granted: Henry Hall Elli-son, care iBritish Forgings, Limited, one month; Jack Charles Wiltshire, last night which was a staunch drive against present methods of taxation. He illustrated his points with a remarkably vivid style, and became very with a telegraph of the style of the style at the style of the sty son street, till August 1, 1918. Exemptions refused: C. W. Cruick-

Armour, 21 Ferndale avenue; F. G. Brayley, 458 Spadina avenue; Albert ness."
Mr. Brown said the United States was in the war to the last man and the last dollar. He congratulated the Canadians for the part they had played in prosecuting their share of the congratulated by the congratulated the congratulated the Canadians for the part they had played in prosecuting their share of the congratulated the congratulated the Canadians for the part they had played in prosecuting their share of the congratulated the Canadians for the part they had played in prosecuting their share of the congratulated the Canadians for the part they had played in prosecuting their share of the congratulated the Canadians for the part they had played in prosecuting their share of the congratulated the Canadians for the part they had played in prosecuting their share of the canadians for the part they had played in prosecuting their share of the canadians for the part they had played in prosecuting their share of the canadians for the part they had played in prosecuting their share of the canadians for the part they had played in prosecuting their share of the canadians for the part they had played in prosecuting their share of the canadians for the part they had played in prosecuting their share of the canadians for the part they had played in prosecuting their share of the canadians for the part they had played in prosecuting their share of the canadians for the part they had played in prosecuting their share of the canadians for the part they had played in prosecuting their share of the canadians for the canadians for the part they had played in prosecuting their share of the canadians for the part they had played in prosecuting the canadians for the part they had played in prosecuting the canadians for the part they had played in prosecuting the canadians for the part they had played in prosecuting the canadians for the part they had played in prosecuting the canadians for the part they had played in prosecuting the canadians for the part they had played in prosecuting the canadians for the canadians fo What was right in one case was right in another. "Taxation is the most important thing in civilized life." he said. The power to tax was the supreme power of the whole people. It was possible to encourage industry just as it was possible to punish thrift and give a premium to idleness.

Taxation Causes Gooseffesh.

Wellington street; Isaac McGraw, 625
Pape avenue; J. S. Hawley, 217 Church street; George Stan. Rockell, William D. Cowan, Alf. E. Green, Charles F. Camptell, Alfred Gordon France, 77
Pembroke surreet; Bruce Sutherland Oglivey, 226 Lake Front; F.C. Mitchell, 78 Grant street; John Roy Wilson, 116
Silver Birch; Percival Pape, 271
Woodbine avenue; Percy McFarland. Taxation Causes Goosefiesh.

Taxation Causes Goosefiesh.

"The very word taxation gives us goosefiesh—nobody likes to hear about it. The best way to keep a hall empty is to announce that somebody is going to speak on it," he said.

The curse of the race was the vacant lot industry. It made the cost of government artificially high and reduced the social service, to the lowest point of efficiency. It was held that to tax labor values was to drive away capital. Toronto punishes industry by a fine of \$6,000,000 a year. It gave to owners as a reward for large was to give a service; a service william Burns, 140 Chester avenue; Percy Roy Clement. Starting Strange street; William Burns, 140 Chester avenue; Charles G. Bakie, 217 Langley avenue; H. Bennett, 849 217 Langley avenue; H. Bennett, 849 Loga navenue; K. J. Bray, 14 Erindale avenue; F. C. Bray, 803 Broad-view avenue: Alex. McPherson, Walview avenue: Alex McPherson. Wal-singham apartments; James L. Cal-braith, 103 Howard street; Thomas H. McKnight. 254 George street; Sid-rey Roden. 145 Spadina avenue; Frank Adolph Dorenwend, 317 Jarvis street; Josiah Charles Bayford, 1451 East Gerrard street; W. W. Davies, 97 Pembroke street; John Shank, Mork-ham, Ont.; Moey Levy, 95 West Queen street; Albert Edward Maunder, 20 Irwin avenue. Irwin avenue. Chas. Roy Lapier, 3 Audley avenue;

s a case of payment according to e's ability to pay.

Some Trenchant Remarks.

"Taxing wealth doesn't tax the Flynn, 725 Carlaw avenue; Gabriel Guy Merritt, Goodyear Rubber Co. "The men who levy the taxes are (one month); Stanley Hugh Porter, 573 West King street (one month). "Excessive taxes only help to keep up the increased cost of living." Exemptions refused—Albert Ernest Hackworth, 40 Spadina avenue; Ed-Hackworth, 40 Spadina avenue; Ed-"We should pay according to the ward Johnston, milk dealer, 108 Nas-lue of what we get." sau street; Herbert Brooks, 235 Do-"We charge people for public ser-vice according to the value of private vercourt road; H. D. Neale, 183 Do-vice according to the value of private vercourt road; G. M. Harriss, 110 vice."

What right has a town to send Shaw street; Asias Brisaboro, 37 you a bill for goods it didn't sell or Brookfield; Wm. Taylor, 77 Tecumseh services it didn't render?"

street; Arthur Henry Childs 704 Osservices it didn't render?"

"Every tax roll in this province is but a collection of guesses—and bad guesses at that."

"Every tax roll in this province is sington avenue; J. M. Hodgins, 12 Lobb avenue; R. K. Bromside. 17 Ossington avenue; Event. Company of the collection of guesses—and bad guesses at that."

JAMES TARRINGTON DIED FROM WAP IN HIGH

### GARRISON REGIMENT

Good Government League to become members of the association council.

TO DEPLETE CAMPS

To DepleTe Cam

At present businesses were the registrar will be made members of assessed at various rates. On general terms they were divided into three classes, and one class was the classes, and one class was battalion will be transferred to the assessed at 11/4 its real value, another garrison unit, with the exception of a

### special duties. FIRING DUEL REPORTED

Berlin, via London, May 1.—The ers in the department of Lieut.-Col. official communication from head- J. A. Macdonald, district judge-advoquarters today reads: "Western Theatre-In Flanders the firing duel in the Locre and Dranoutre

"On the battlefield on both sides of

heaviest losses. Finnish troops have captured the fortress of Viborg. In Ukrainia we have occcupied Theodosia, in Crimea, without re-

### NORWEGIAN STEAMER SUNK.



## If a legless man

--- a returned man---were to stop you on the street and ask you this question --- Did you give anything worth while to supply me with Y.M.C.A. comforts when I was in France fighting, and where I lost my legs?—what would you say in reply? Most of us would feel condemned by the consciousness of our own small sacrifices in the presence of a questioner who has lost limbs in battle. Let this reflection rouse every one of us to be a generous contributor to

but a collection of guesses—and bad guesses at that."

"Every tax roll in this province is guilty of petty larceny."

"When I get something for nothing, somebody else is getting nothing for something—that's the tragedy of it."

These were striking statements, made in the course of Mr. Brown's address, characteristic of his style and forcefulness.

Ald. Ball moved a vote of thanks, althick was seconded by Ald. Black—

Lobb avenue; R. K. Bromside. 17 Os-sington avenue; Frank Caswell, 330

College street; N. S. Smithett, 303

Huron street; George L. Keogh, 26

Brunswick avenue; Peter Sander, Markham, Ont.; Wm. E. Henry, Knox College; Leslie Kembly. 426 Spadina avenue; Max Malinsky, 38 Sullivan street; Harry Simonsky, 107 Queen street; Harry Simonsky, 107 Queen street; Hosper Joseph Tiernan, 104A McCaul street; Joseph F. Glionna, 207

Beverley street; Hugh Denis Powell, 14 Grøsvenor street. with no pension whatever. The G.W. V.A. then took steps to have the body exhumed with a view to proving to the military authorities that Mr. Tarring-

# Major Wilfrid Mayor, D.S.O., M.C., Has Been Mentioned.

Major Wilfrid Mavor, D.S.O., M.C., it is stated, has been recommended for the position of commandant of the Toronto University Company of the 1st Canadian Tank Battalion. Capt. H. J. McLaughlin is also receiving a post in the Toronto company. FROM GERMAN CAMP of Sir Edmund Walker, who recently

### HIGHER DEATH RATE.

The record of vital statistics for the month of April, 1918, for Toronto shows an increase of a hundred and seven deaths above those for the same month of 1917, with a small increase the Somme we carried out successful for April, 1918, as regards the birth reconnaissances. Thrusts into the spiemy's lines southwest of Noyon and by more than a hundred, the births

London, May 1.—The following Canadians are reported prisoners: Lieuts. C. McCann, A. C. Dean, 100,152 R. H. Morrison, 472524 J. Blie, 238 A. F. Langston, 427 A. H. Stewart, 109 J. Joy, 502046 W. H. Courtenay, 502056 A. Blair, 502005 I. M. Bechill, 409103 J. Cole, 550303 C. M. Harrison, 228376 A. G. Wadlow, 12 Corp. B. Horn.

### SMALL VESSEL SUNK.

Rome, May 1.—Only one sailing ves-sel over 100 tons was sunk by sub-marine or mine in the week ending

## The Red Triangle Fund

Western branch .....

Any special cases for promotion will be considered when the evening classes reopen on Monday, September

Third year-F. C. Hill. Fourth year and of insurance premiums \$197,000,-

Penmanship: First year—1st, K. The increase in the number of fire Hermiston; 2nd, Ivy Coyne; 3rd, R. alarms in Toronto between 1890 and Piercy. Second year—Helen McCann.
Arithmetic: First year—1st. H. H.
Pinkett; 2nd, J. H. Cochrane; 3rd, N.
Williams. Second year—1st, Pearl
Kornreich; 2nd, C. Babcox.

Barris in Toronto between 1890 and
1917 was 440 per cent.
"Canada's loss by fire 4s greater
than in any other country in the
world," he said, and he observed that
much of ft was caused thru careless-

Rapid Calculation: E. Deas, Shorthand: First year—1st, Leonora Brooke; 2nd, Vera C. Zink; 3rd, Marion F. Mackenzie. Second year-1st, E. Louena Massen; 2nd, Ida M. Motfatt. Third year-Wanda M. Mat-

thews.

Typewriting: First year—1st, L.
Murphy; 2nd, C. M. Legge: Second
year—1st, Jessie Partridge; 2nd E.
Louena Massen. Third year—Wanda
air force, who on March 18 was reported missing, is now reported killed
to action. His father, W. B. Macleun,
Capt. Business English: First year—1st, Grace Wilson; 2nd, Sybil S. Irving; 3rd, E. McKenna. Second year—1st,

Under command of Lt.-Col. G. C. Royce the Queen's Own Rifles paraded at the University avenue armories last night for squad, arms and platoon drill. The regiment also held a short route march on the avenue. Those taking part in the parade included Major A. E. Kirkpatrick, who served overseas with the 3rd Battalion, and Lt.-Col. Sydney Band. The parade strength, counting men on guard duty, was 315.

### PROVINCIAL LAWS TO PREVENT FIRES

Suggestions Made at Final Sitting of Fire Insurance Commission.

J. Grove Smith, fire prevention expert for the Dominion Conservation imission, and E. J. Lennox, architect, were the witnesses who appeared before the fire insurance commised before the fire insurance commission at its final sitting at the parliament buildings yesterday. Various details in connection with ways and means of preventing fires were gone into and methods suggested. The division of towns and cities into districts, with adequate protection, was advocated and it was strongly advisaged that permanent commissioners be ed that permanent commissioners be appointed to take the piaces of fire and light committees in order that a permanent policy of protection might

Mr. Smith expressed the opinion that all fire prevention laws should be consolidated and he would make it be consolidated and he would make it compulsory for insurance agents to inspect properties before issuing a policy to cover them. The licensing of agents and adjusters was advocated in order to bring about more stringent methods looking to the safety of the public.

He said local politics played a part in preventing the enactment of the Municipal Act. He said over-insurance was not practised to any great

Municipal Act. He said over-insurance was not practised to any great extent. He held that there should be a division of towns and cities into districts, with adequate fire protection for each. The factories could be kept together and away from the residential districts. A campaign of publicity, using the press and schools, also motion pictures, would help in fire prevention work.

Because the fire protection was in the hands of a property committee, the personnel of which changed each year, there was no continuity, to the disadvantage of the towns. It was advised that a permanent commissioner, who would take the place of the fire and light committee, would be an advantage.

an advantage.

Consolidate Laws.

Consolidate Laws.

"Automatic sprinkler systems should be enforced in all buildings above a certain height," said Mr. Smith. "And all fire prevention laws should be consolidated." It was contended that all buildings, including private dwellings, should be subject to compulsory inspection. "It should be compulsory for every agent to see the property he is insuring," Mr. Smith emphasized.

Mr. Justice Masten said it would be highly desirable if agents were examined and required to be licensed. He agreed with the witness that there were too many fire insurance agents in Canada. The licensing of insurance adjusters was considered a necessity.

rance adjusters was considered a The \$4,000,000 which it costs

maintain fire fighters thruout the Dominion each year might better be spent for prevention, said Mr. Smith,

bominion each year might better be spent for prevention, said Mr. Smith, who added that this did not mean the abolition of the fire departments. In regard to annual clean-ups, he said they were merely spasmodic efforts of little value.

Mr. Smith gave the opinion that as a war measure if for no other reason, insurance should be forbidden on barns not protected by lightning rods. Rules to Go By.

E. J. Lennox, architect, gave evidence in regard to the advisability of providing rules which might guide any person who wishes to build. Suggested rules would require all electric wiring to be done thru conduits; the proper erecting of wooden partitions having nine inches of non-combustible material at the top and bottom; space between the joists should be filled to stop draughts; double-flooring would help prevent fires; greater care in workmanship; firesproof ceitings over furnaces and boller rooms.

Mr. Lennox suggested that frame buildings should not exceed three storeys in height unless built of slow burning material or otherwise protected. If a small commission of practi-

Any special cases for promotion will be considered when the evening classes reopen on Monday, September 20.

Following is the prize list presented by the Toronto Board of Trade:
Bookkeeping: First year—ist, Marion F. Mackenzie; 2nd, W. Smith; 3rd. J. A. Wardrop: Second year—ist, H. Bedford; 2nd, A. L. Cawthorn-Page. Third year—F. C. Hill. Fourth year and of insurance premiums \$150,000,000, and of insurance premiums \$197,000, —S. E. Nicholson.

Business Law: First year—G. Maxwell. Second year—Mary E. Pearce.
Civics: G. Maxwell.

Penmanship: First year—lst. K.

The interaction of the following from the first waste had increased rapidly from the first year—lst. K.

The interaction is possible to the first year—lst. K.

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The interaction of the first year—lst. K.

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much of ft was caused thru careless ness. He advocated compulsory meas ures on the part of the provinces as a means of stopping the waste.

## CAPT. MACLEAN KILLED.

REV. G. W. ROBINSON

TO ATTEND CONFERENCE

Rev. G. W. Robinson, present of he Toronto Methodist Conference, has received word that Bishop McDowell will attend the conference as the representative of the Methodist Conservation of the United the conference as the representative of the Methodist Conservation of the United the conference of the representative of the Methodist Conservation of the United the conference of the representative of the Methodist Conservation of the United the Conference of the Grace Wilson; 2nd, Sybil S. Irving; 3rd, E. McKenna, Second year—1st, and increased by less than twenty. There were 58 more weddings in April, 1918, than during the same month in 1917. The figures for the month of March, 1918, also showed an increased death rate for this over last year.

Convell will attend the conference as the Conference of the Methodist Conservation of the United the Conference of the Methodist Conservation of the United the Conference of the Methodist Conservation o

### MUCH FOOD DESTROYED.

The records of the street cleaning department for the 22 days from April 4 to April 29, inclusive, show that the destructor and the incinerator, between them, destroyed 118% tons of food, including all kinds of fruit and vegetables. The average rate a day was about 5400 pounds. Yesterday, however, almost 5000 pounds of onlons alone were destroyed.

## A University at the Front

"Rah, Rah, Rah, for Vimy!" -"Khaki University" a Marvellous Development of Y.M.C.A. Service for the Morale and Future of Canadian Soldiers

OT the least of the wonders of this war of marvels is a university for soldiers in the field.

Ever on the alert to minister to soldiers and to the Great Cause, the Y.M.C.A. has, with the co-operation of chaplains and military authorities. brought into active service the "Khaki University." It started only in January and already four thousand students have enrolled! There are branch "Khaki Colleges," one at Virny Ridge, more in London and in the English camps.

## "Rah, Rah, Rah, for Vimy!"

The need! Think of the slow intellectual stagnation due to the monotony of life in camp and billets; the complete surrender of personality and loss of mental exercise due to the necessary restrictions of military discipline! Does healthful study form a welcome mental change from the "sameness" of military work? And does it keep a man from going mentally soggy? Does it enhance his

For answer, witness the eagerness with which soldiers of all ranks have fervently welcomed the idea!

Think of the thousands who exchanged the scholar's gown for khaki, and those other thousands who need training in industry. "We are going soggy," was their spoken and unspoken thought. The ambitions of many soldiers seemed to have been nipped in the bud by the exigencies of war. Now the Future is full of Promise. and they fight more gloriously than ever!

### High Standards

University careers interrupted by the war are being resumed. Men are learning lucrative trades. The curriculum is comprehensive. The studies are fully up to the best Canadian University standards. The work is so thorough that students of the professions from the Khaki University can have their work credited by their alma matres.

The subjects include history and economics, applied science, languages and literature. agriculture and business. There is, too, a special course in the problems of the Coming Reconstruction Period—the lessons of the war, the Canada of to-day and to-morrow.

### Surprising Success

The teaching staffs are Canadian soldiers, including distinguished professors. The students are soldiers. Examination results have been astonishing. Five men completed an eighteen months' wireless telegraphy course in three months, and every man of them passed the British Admiralty exams.! They say these marvellously alert brains in physically fit bodies soak up knowledge like a sponge drinks in water.

Writes a soldier, "There is no doubt about it, the Y.M.C.A. is a God-sent institution for the soldiers!"

LINES N Western Not P

funds miss the purcha-tion to the question of the City of bad conditi-that the co-the various press our co-leged miss damages for he stated. In dealin what he to cured from bonds he -\$3,927,143, in part by