

TAXATION WRONG; CHANGE REQUIRED

James R. Brown Speaks to Members of Central Rate-payers' Association.

James R. Brown, president Manhattan Single Tax Club, gave an address at the meeting of the Central Rate-payers' Association in the city hall last night which was a staunch drive against present methods of taxation.

J. M. Skelton, president, occupied the chair, and there was a fair attendance of members, who showed great interest in the subject under discussion—namely, "Civic Righteousness."

Mr. Brown said the United States was in the way to the last man and the last dollar. He congratulated the Canadians for the part they had played in prosecuting their share of the 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 from the individual than the individual has to steal from society.

"The very word taxation gives us gooseflesh—nobody likes to hear about it. The best way to keep a hall empty is to announce that somebody is going to speak here," 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 rate of \$6,000 a year. 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.

Some trenchant remarks. "Taxing wealth doesn't tax the wealthy." "The men who levy the taxes are the boobs who pay it—believe me." "Excessive taxes only help to keep up the increased cost of living."

CONSIDER EQUITABLE ASSESSMENT SCHEME

J. C. Forman, assessment commissioner, stated yesterday that the new budget regulations of the Dominion Government would not impel the municipality to consider the question of income assessments to any greater degree than had been the case hitherto.

REV. G. W. ROBINSON TO ATTEND CONFERENCE

Rev. G. W. Robinson, president of the Toronto Methodist Conference, has received word that Bishop McDowell will attend the conference as the representative of the Methodist Episcopal Church of the United States, and preach the ordination sermon at Elm Street Church on Sunday, June 9.

EXEMPTION TRIBUNALS COMMENCE SITTINGS

Two exemption tribunals commenced sittings in Toronto yesterday. They marked the opening day by refusing 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 refused. Judge Coatsworth granted four exemptions and refused 23. The day's results were as follows: In Judge Winchester's tribunal—Exemptions granted: Henry Hall Elliott, care British Forgings, Limited, one month; Jack Charles Wiltshire, 23 Lakeview avenue, one month; W. H. Versey, J. B. Williams, 180 Harrison street, till August 1, 1918.

Exemptions refused: C. W. Crutwick, 32 Balliol street; W. J. Barber, 52 Pleasant boulevard; G. H. Armour, 21 Fernside avenue; P. G. Brayley, 458 Spadina avenue; Albert Dunlop, 222 Fairview avenue; Fritz, William Leslie, 32 McCaul street; Wm. Joseph Wasgoner, 4 Robinson street; V. V. Hunter, Maple, Ont.; Cecil Stalker (student), 24 Huron street; Jack G. Goetz, 182 Christie street; John Clifford Mann, 144 Bickle avenue; Shirley Armstrong Cumminford, 117 Lawton avenue; William Arthur Finch, 19 Hazelton avenue; F. C. Landreville, 665 Richmond street; Charles S. Nettleton, 323 Wellington street; Isaac McGraw, 625 Pape avenue; S. Hawley, 217 Church street; George Stan. Rockel, William D. Cowan, A. E. Green, Charles F. Campbell, Alfred Gordon France, 77 Penbrooke street; Bruce Mack, 140 Ogilvie, 236 Lake Front; P. C. Mitchell, 78 Grant street; John Roy Wilson, 116 Silver Birch; Percival Page, 271 Woodbine avenue; Percy McFarland, 160 River street; William Proctor Moore, 216 Seaton street; Frank Henry Brown, 462 Eastern avenue; Fred Joseph Kelly, 6 Duke avenue; Archie Gishrist, general delivery, Toronto; William Thompson, 23 Scott street; William S. Farquharson, Weston; Ernest W. Taughan, Stratford, Ont.; George Thomas Stephenson, Newmarket, Ont.; Oliver F. Henry, 27 Kintyre avenue; Percy Roy Clement, 54 Clarence street; William Burns, 140 Chester avenue; Charles G. Balch, 217 Langley avenue; H. Bennett, 849 Loga avenue; K. J. Bay, 14 Brindale avenue; F. G. Bray, 808 Broadview avenue; Alex. McPherson, Walsingham apartments; James L. Gairbraith, 193 Howard street; Thomas H. McKnight, 254 George street; Edward Rodger, 75 Spadina avenue; Frank Adolph Dorenwend, 317 Jarvis street; Josiah Charles Bayford, 1451 East Gerrard street; W. W. Davies, 387 Penbrooke street; John Shank, Markham, Ont.; Moey Levy, 95 West Queen street; Albert Edward Maundor, 20 Irwin avenue.

Exemptions refused—John H. McCormack, 88 Salisbury avenue; James Flynn, 725 Carlton avenue; Gabriel Guy Merritt, Goodyear Rubber Co. (one month); Stanley Hugh Porter, 573 West King street (one month). Exemptions refused—Albert Ernest Blackwell, 49 Spadina avenue; Edward Johnston, milk dealer, 108 Nassau street; Herbert Brooks, 235 Dorchester road; H. D. Neale, 183 Dorchester road; G. H. Marshall, 165 Argyle avenue; W. S. Marshall, 165 Shaw street; Asias Brisaboro, 37 Brookfield; Wm. Taylor, 77 Tecumseh street; Arthur Henry Childs, 704 Kensington avenue; J. M. Holdings, 15 Lobb avenue; R. K. Bromide, 17 Ossington avenue; Frank Caswell, 330 College street; N. S. Smith, 802 Huron street; George L. Keogh, 32 Markham, Ont.; Wm. E. Henry, Knox College; Leslie Kempby, 426 Spadina avenue; Max Malinsky, 35 Sullivan street; Harry Simonovsky, 321 McCaul street; Joseph F. Gilmore, 207 Beverley street; Hugh Denis Powell, 13 Grosvenor street.

GARRISON REGIMENT TO DEplete CAMPS

Toronto military headquarters is going ahead with the formation of the garrison regiment. This new unit will absorb the special service companies and also probably all troops comprising the Welland Canal Field Force, and those on duty at Camp Kapuskasing, 725 Sault Ste. Marie. The garrison unit will have headquarters in Toronto. The headquarters building will possibly be the present site of the 2nd Battalion, 1st Central Ontario Regiment, will be transferred to the garrison unit, and that Col. Barker will command it.

FIRING DUEL REPORTED FROM GERMAN CAMP

Berlin, via London, May 1.—The official communication from headquarters today reads: "Western Theatre—In Flanders the firing duel in the Looze and Dranoutre sectors revived to greater intensity. French forces, thrown fresh into the battle, attempted vainly to press forward against Dranoutre. Their assaults, repeated several times, broke down under our fire."

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NORWEGIAN STEAMER SUNK.

An Atlantic Port, May 1.—The Norwegian steamer Pjell was sunk off the Virginia coast at midnight last night when she collided with the British steamer Livingstonia. The Pjell's crew was saved by the Livingstonia and landed here today.

Advertisement for the Great Northern Hotel in Chicago. It features an illustration of the hotel and text describing its location on Jackson Blvd., Dearborn and Quincy Streets, opposite the Post Office. It lists amenities like a lobby, elevators, and a restaurant, and provides contact information for the manager, John C. O'Neill.

Advertisement for The Red Triangle Fund. It describes the fund as a way for returned men to help those in need, particularly those who were injured during the war. It lists the fund's address as being contributed by The Canadian Bank of Commerce.

Advertisement for James Tarrington Died from War Injuries. It tells the story of a young man who died in the war, leaving a widow and children. It mentions that his death was reported as a result of a gas attack and that his remains were returned to him.

Advertisement for the Technical School Prize List Issued. It lists the names of students who have completed the evening classes and received prizes. The list includes names like J. A. Mackenzie, W. Smith, and others.

Advertisement for Higher Death Rate. It reports on the increase in deaths during the month of April 1918, comparing it to the same month in 1917. It notes that there were 88 more deaths in April 1918 than in April 1917.

Advertisement for Canadian Prisoners. It lists the names of Canadian prisoners who have been released from German camps. The list includes names like J. A. Macdonald, J. J. Davidson, and others.

Advertisement for Queen's Own Parade. It describes the parade held on the Queen's Own Rifles parade ground on the night of May 1st. It mentions that the parade was held in honor of the fallen soldiers and that it was a very successful one.

Advertisement for Small Vessel Sunk. It reports on the sinking of a small vessel in the Atlantic Ocean. The vessel was carrying a large amount of cargo and was lost to the sea.

PROVINCIAL LAWS TO PREVENT FIRES

Suggestions Made at Final Sitting of Fire Insurance Commission.

J. Grove Smith, fire prevention expert for the Dominion Conservation Commission, and E. J. Lennox, architect, were the witnesses who appeared before the fire insurance commission at its final sitting at the parliament buildings yesterday.

Mr. Smith expressed the opinion that all fire prevention laws should be consolidated and he would make it compulsory for insurance agents to inspect properties before issuing a policy to cover them.

Mr. Lennox suggested that the fire insurance commission should be empowered to make regulations for the fire and light companies in order that a permanent policy of protection might ensue.

Consolidated 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."

Mr. Lennox suggested that frame buildings should not exceed three stories in height unless they are built with fireproof material or otherwise protected.

Mr. Lennox suggested that the fire insurance commission should be empowered to make regulations for the fire and light companies in order that a permanent policy of protection might ensue.

Capt. Maclean Killed. Toronto Aviator Previously Reported Missing From Air Service.

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 have been used to destroy 115 1/2 tons of food, including all kinds of fruit and vegetables.

Large advertisement for Khaki University. The headline reads "A University at the Front" and "Rah, Rah, Rah, for Vimy!". It describes the university as a place where soldiers can continue their education and receive a "welcome mental change from the 'sameness' of military work". It lists various subjects like history, economics, and agriculture, and mentions that the university is located in Vimy Ridge, more in London and in the English camps.