

NEWS OF WORLD TOLD IN BRIEF

Canadian Contingents Will be Sent in Batches of 10,000 When They Are Needed

ANTI-GERMAN RIOTS

Nearly a Dozen Ships Wrecked in London—Ostend Must Shoulder Debt of \$1,000,000, the Amount of German Levy.

The Dominion Government announces that a steady stream of Canadians is to be sent to aid the Motherland. Batches of 10,000 will be shipped to England, the first probably in December, until the British War Office calls halt.

Anti-German rioting occurred in London during last night. Nearly a dozen shops were wrecked. Damage was done in the Deptford Borough and in Old Kent Road.

The attention of the Government has been drawn to what are described as suspicious movements of persons in some of the counties of Western Ontario. These persons, it is stated, have been engaged in making surveys and taking observations for some unknown purpose.

Winston Spencer Churchill, First Lord of the Admiralty, who has been severely criticised in some quarters for despatching naval brigades to Antwerp to assist in the defence of that fortress, has sent them a congratulatory message on their return, which is made public by the Admiralty.

The naval division was sent to Antwerp, not as an isolated incident, but as a part of a large operation for the relief of the city. Other and more powerful considerations prevented this from being carried through.

According to the correspondent of the Weekly Dispatch, at Flushing, Holland, the Germans have levied a fine on Ostend of \$1,000,000. Early on Sunday, the correspondent says, great forces of Germans began to pass through Ostend.

A despatch to Reuter's Telegram Company from Pretoria quotes a telegram sent by General Louis Botha, Premier and Commander-in-Chief of the Union of South Africa's forces, to General Hertzog, General Botha's chief political opponent.

There are no negotiations being carried on with the rebel leader. The rebellion can only be suppressed by force. The general opinion is that an immediate public repudiation of Colonel Maritz's acts by you and others mentioned in his ultimatum will do much toward reaching the results aimed at.

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The fact that the successful business man is usually incidental. He is an advertiser because he is wise and possessed of good, sound business sense and an analytical mind.

At some time or other he came to the conclusion that advertising could be made one of the mightiest factors of his business organization, and having arrived at this conclusion, he just naturally went to it and advertised.

Sir George Paish will interview President Wilson to-day.

To insure hotels and restaurants selling their patrons fresh eggs a candlestick apparatus using an electric light has been invented.

President Huerta announced that constitutionality of the New Hampshire Statute by which the Boston and Maine is required to sell 500 mile blocks of mileage for 12¢ will be tested in the Federal Courts.

None of the belligerents except Great Britain ratified the Hague Convention of 1907, prohibiting the discharge of bombs from the air, and the declaration of 1893 has expired, so that Zeppelin raids are not in violation of any agreement.

GLEANED FROM MANY SOURCES

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Paris dispatch says 600 Spaniards have arrived in Southern France to enlist in the foreign legion.

Powerless to combat the epidemic, the authorities are now establishing sanitary cordons.

Special from Athens says that \$5,000,000 German gold has reached Constantinople.

Nearly a dozen shops were wrecked in London, Eng., during anti-German riots.

London restaurants, clubs and saloons, beginning to-day, will be closed at 10 p.m.

Anti-German rioting in parts of London led to the destruction of twenty saloons, bakeries, and butcher shops.

Military censorship of cables to Brazil and other South American countries via England have been lifted.

Ten divisions of the Landsturm lately brought from Germany are said to be the last reinforcements General Von Kluck can expect to receive.

Amsterdam dispatch reports Admiral Von Tirpitz, German Minister of the Navy, is at Antwerp to direct naval operations against England.

Through Pittsburg foreign trade commission producers of that district have been asked to bid on a contract for 400,000 tons of coal for railways of Chile.

New York men have bought 1,500 carloads of Washington apples, paying \$1,000,000, thus relieving the depressed market in the state.

It is reported the Prussian Diet will accept the bill asking for credit of \$75,000,000, of which \$100,000,000 will be allotted to help East Prussia.

Col. Grey, a brother of the British Secretary for Foreign Affairs, while acting as an observer on an aeroplane, has been captured.

One of the Canadian Expeditionary Force, so far unidentified, has been found dead under mysterious circumstances.

Rezor Stove Co. of Mercer, Pa., has received an order for 50,000 sheet metal tent stoves to be used by French and English soldiers during winter campaign.

French courts have ordered the seizure of premises and stocks of eight large wine shipping concerns owned by Germans or Austrians, and valued at several million francs.

British aeroplane brought to earth at Peronne, France, contained Colonel Grey, brother of British Secretary of Foreign Affairs, who was made prisoner by Germans.

Wounded Germans in England are the authority for the reports that General Von Kluck has been superseded by General Von Armin, in command of the German right wing.

Will of Robert W. Sears, founder of Sears, Roebuck and Co., filed for probate in Chicago, leaves to his widow entire estate, estimated to be worth \$17,000,000.

The Holland-America Line steamer Noordin arrived at Rotterdam after having struck a mine in the North Sea. It was said that no one on board was injured.

Mr. W. H. Biggar, K.C., has been appointed vice-president and general counsel of the Grand Trunk Railway company, with charge of all legal matters connected with the same.

British Board of Trade advises that the insuring or re-insuring goods shipped in neutral vessels against risk of capture or detention by the English or allied governments is prohibited by law.

Russia gave up the invasion of Hungary so as not to expose her troops to the contagion from Asiatic cholera, according to a Vienna dispatch via Rome. Ten thousand cases are reported at Kaschau, mostly among the Austrian soldiers.

London special says ten Americans, most of them from New York, have equipped ten motor ambulances under auspices of British Red Cross. They will probably serve under British control at Amiens.

Frank A. Munsey, president of the Munsey Trust Co. of Washington, which recently absorbed the United States Trust Co., announces that the business of the latter concern has been wound up and all debts paid.

The Italian Government has received an official notice that there are 2,000 cases in Gallia, and has countermanded its order for a large consignment of lumber intended for the new Parliament houses.

London cable says that German civilians in Poland are constantly giving information to German armies by means of subterranean telephones and telegraph, evidently constructed before outbreak of hostilities.

The Pekin correspondent of the Exchange Telegraph Company says the German Charge d'Affaires here has received from Berlin a lengthy dispatch which it is believed sanctions the capitulation of Tsing Tao under certain conditions.

The French Minister of Finance, the Governors of the Bank of France and the heads of the Stock Brokers' Association, have been holding conferences regarding the re-opening of the Paris Bourse. No definite plan has been arrived at.

Committee of London Stock Exchange has received statements from provincial exchanges, indicating their members' outstanding loans aggregate \$55,000,000, while loans of London Exchange members are placed at \$410,000,000.

SUCCESSION DUTIES IN QUEBEC PROVINCE

Mr. Evariste Brassard Eminentely Qualified by Training to Deal With This Subject

CONTINUES DISCUSSION

Continuing Discussion of Important Question, Mr. Brassard Discusses its Provincial Application and the Procedure.

Mr. Evariste Brassard, the first of whose articles on "Succession Duties" appeared in Saturday's issue of The Journal of Commerce, was admitted to the Bar in 1899 and for a number of years was a member of the firm of Gouin, Lemieux & Company. He has made a special study of matters relating to Succession Duties and has come to be regarded as an authority on this subject.

The Law of Quebec. The present acts (Chap. 9 and 10 of 4 Geo. V.) were enacted on the 19th of February, 1914.

There are two distinct laws. The first applies to the assets situate in Quebec, and the second to the transmission by the death in Quebec of a person domiciled in Quebec and owning moveables outside the province.

The first law enacts that "all property, moveable or immovable, the ownership, usufruct or enjoyment thereof is transmitted owing to death," shall be liable to a tax calculated upon the value of such property, after deducting debts and charges existing at the time of the death.

The definition of the word property includes "all property, moveable or immovable, actually situate within the province, all debts owing to decedent at the time of his death, all debts payable by reason of his death, and which are either payable in the province, or are due by a debtor domiciled therein, the whole whether the decedent at the time of his death had his domicile within or without the province, and whether the transmission takes place within or without the province."

For succession duty purposes, all sums payable by an insurer by reason of the death of any insured person, when devolving by gratuitous title, are part of the estate subject to taxation. It also applies to all property given by deed of donation made "in contemplation of death."

The civil law lays down the rule that no one can dispose of his property by gratuitous title, except by donation during life or by will.

A gift during life is an act by which the donor divests himself gratuitously and irrevocably of the ownership of a thing in favor of the donee whose acceptance thereof is required and renders the contract perfect.

It is permissible to make a donation in contemplation of death in a marriage contract.

Any donation in contemplation of the death of the donor which is not good and valid as a will or as permitted in a marriage contract is void. (Civil Code 779, 811, 854.)

If a donation during life is made during the reported mortal illness of the donor, it is null and void, as the law considers the same to have been made in contemplation of the donor's death.

Thus the law enacts this principle, that all property is subject to duty.

It also contains certain exceptions or exemptions by charging no duty on any amount or property left for religious, charitable or educational purposes to be carried out by persons or institutions having their legal domicile within the province, provided the value of the property left to any such person or institution does not exceed one thousand dollars. The surplus over one thousand dollars being dutiable. Thus if testator has left, say, \$10,000.00 for these purposes by ten legacies of \$1,000.00, or less, to various persons or institutions, such amounts are exempt. When the amount left to any one person or institution exceeds \$1,000.00, the surplus only is dutiable.

Other exemption is in favor of heirs in the direct line. If the total value of the property passing in such line does not exceed \$15,000.00, no duty is payable. If the value exceeds \$15,000.00, say \$16,000.00, duty must be paid on any surplus over \$5,000.00 (namely \$11,000.00). This exemption of \$5,000.00 is not granted to the share of each person in the direct line, but this amount is deducted from the total passing in such line.

Rates of Duty. In direct line either ascending or descending between consorts and from father or mother-in-law to son or daughter-in-law, the rates of duty are the following:—

Between \$15,000.00 and \$50,000.00, 1 1/2 per cent. Between \$50,000.00 and \$75,000.00, 1 1/2 per cent. Between \$75,000.00 and \$100,000.00, 2 per cent. Between \$100,000.00 and \$150,000.00, 3 per cent. Between \$150,000.00 and \$200,000.00, 4 per cent. Over \$200,000.00, 5 per cent.

Then if any one person in the direct line receives more than one hundred thousand dollars, a surtax must be paid as follows:—

Between \$100,000.00 and \$200,000.00, 1 per cent. Between \$200,000.00 and \$400,000.00, 1 1/2 per cent. Between \$400,000.00 and \$600,000.00, 2 per cent. Between \$600,000.00 and \$800,000.00, 2 1/2 per cent. Over \$800,000.00, 3 per cent.

In the collateral line: If the heir is a brother, sister or descendant of a brother or sister of decedent, when the total value so passing does not exceed \$10,000.00, 5 per cent. If it exceeds \$10,000.00, 5 1/2 per cent.

If the heir is a brother or sister or a descendant of a brother or sister of decedent's mother or father: If the total value is not over \$10,000.00, 6 per cent. If the total value exceeds \$10,000.00, 6 1/2 per cent.

When the heir is a brother or a sister (or descendant) of decedent's grandfather or grandmother: Up to \$10,000.00, 7 per cent. Over \$10,000.00, 7 1/2 per cent.

NOTES ON PUBLIC UTILITIES

Gross earnings of the Cities Service Co. for August were \$764,851, as compared with gross of \$137,137 for August 1913. Net earnings were \$452,581, compared with \$127,628, and the surplus for the month was \$74,109 for August last year. For the twelve months ended August 31, 1914, gross earnings aggregated \$9,871,460, compared with \$8,440,892; net was \$5,571,365, against \$4,461,817. The surplus after fixed charges and dividends was \$1,060,478, contrasted with a surplus of \$375,051. The twelve months' statement includes two months on the old basis and ten months on the new basis after the Cities Service Co. acquired the Utilities Improvement Co. and the Consolidated Cities Light, Power and Traction Companies.

The Montana Power Company, including all subsidiaries, reports for the quarter ended September 30 gross earnings of \$908,864, an increase of \$42,184. Operating expenses and taxes were \$19,939 larger and net earnings were \$627,339, or \$22,245 more than for the corresponding period of 1913. The surplus for the quarter was \$400,732, an increase of \$18,369. For the nine months ended September 30 gross earnings aggregated \$2,812,766, a gain of \$238,777; operating expenses and taxes increased \$62,003, and net earnings were \$1,979,999, or \$175,774 larger, and the surplus was \$1,253,853, an increase of \$125,990 over the same period of the preceding year.

The California Railroad Commission has authorized the Pacific Power and Light Corporation to issue 19,430 shares of its 6 per cent. first preferred stock at \$85 a share and \$4,482,000 first and refunding bonds at 85 and interest, with the provision that the bonds shall be made subsequent to the stock issue. It is also provided that the proceeds from the sale of these securities shall be used only to reduce the floating indebtedness of the company or for additions and betterments, all expenditures for the latter purpose to be subject to approval by the commission.

A public utility is not entitled to 6 per cent. return on its investment if it has been managed improperly and greater expenditures have been made than are justified by its business according to a decision by the Ohio State Public Utilities Commission in a decision on the appeal of the Bucyrus Light & Power Company from a Bucyrus City Council rate ordinance.

A special meeting of the Edison Electric Illuminating Company of Brocton has been called for October 20 to authorize an issue of 3,162 additional shares to be offered to stockholders at \$130 a share. Holders of one share will be entitled to subscribe to one-third of a share of the new stock. The proceeds will be applied to a portion of floating indebtedness of \$665,000 caused by additions and extensions.

The New Jersey State Public Utility Commission has approved the issuance of \$3,000,000 capital stock upon the application of the Public Service Electric Co.

COLONEL GREY CAPTURED. Berlin, October 19 (by wireless telegraph to Sayville, L.I.)—A British aeroplane has been brought to the ground near Peronne, France, by a well-directed shot. Both airmen were taken prisoners. The aviator acting in the capacity of observer, was later found to be Colonel Grey, a brother of the British Secretary for Foreign Affairs.

Over \$450,000.00 5 per cent. If the property transmitted and situate in the Province of Quebec is but a part of the total estate, such property in the province must stand its proportion only of the total debts and charges existing at the time of the death.

Who Must Pay the Duty? The duty is payable by each of the heirs, legatees or donees under the deed of donation in contemplation of death, each of them being responsible for the payment of duty on his share only.

Testamentary executors, trustees or administrators of an estate are not personally liable to the payment of duty, but they may be called upon to pay the duty out of the money or property of the estate which they have in their possession; they may be sued in their official capacity and then the judgment can only be executed on the property of the estate. To-morrow the question of Procedure will be discussed.

JOINS NATIONAL TRUST. Mr. F. R. MacKeehan, barrister, of Toronto, has joined the staff of the National Trust Company, Limited, as a trust officer. Mr. J. M. Macdonnell, the other trust officer of the company, who is a lieutenant in the Toronto Field Battery, accompanied the battery to the front as part of the first Canadian contingent.

The Germans are preparing to evacuate Tsingtau, the seat of government of the German protectorate of Kiau Chiau, under certain conditions.

Although desertion and non-support charges, preferred by a woman who claims to be his wife, are still pending, "Rube" Oldring, the left fielder of the Athletics, and Miss Hannah A. Thomas, of Bridgeton, N.J., have been married.

HAPPENINGS IN THE WORLD OF SPORT

Varsity Wins From Queens in Fairly Handy Fashion in Toronto

LOOKS GOOD FOR M.A.A.A.

Winged Wheelers Are Now Leading the Interprovincial League For First Time Since 1907—How Dreyfuss Lost \$18,000.

If McGill can beat 'Varsity 25 to 1 and 'Varsity defeats Queen's 21 to 14, and there are only these three teams in the Intercollegiate League, which one will win the championship? On the face of it the question is an easy one, but when it comes to actual solution it is amenable of three answers. The "dope" says McGill, but the facts may say 'Varsity or Queen's and after all the "dope" merely proposes while the play disposes.

Ken Williams, who was in the city Saturday evening the Queen's II-McGill II game, was surprised that Queen's seniors lost in Toronto. He thinks his Alma Mater has a stronger fourteen this year than has represented the university since 1908.

Incidentally Williams said that the intermediates played a wonderful game Saturday, in view of the condition of the ground, the catching was worthy of seniors.

McGill II won Saturday's game against Queen's II, 8 to 2, while the juniors beat Macdonald College 32 to 0.

For the first time since 1907 the Montreal Rugby Club assumes the leadership of the Interprovincial. By beating Ottawa for the second time this season the Winged Wheelers give promise of a good showing against the Toronto club. The locals have scored 39 points in their two games, which is fourteen more than the Tigers have tallied against the Argos, and while this is not conclusive evidence of superiority, it is significant.

Jack Williams' St. Patricks were defeated 9 to 2 by the Hamilton team Saturday. It now looks as though the Hamilton-Tier combination would win the title as they have won both of their out-of-town games in handy fashion.

Now that the National League people in Pittsburgh admit that Edward Konechy has gone over to the Federal League, a man closely connected with the Pittsburgh Pirates is quoted as saying that because of the fact that President Dreyfuss did not want the general public to think that he was willing to aid the New York Giants in their efforts to win a fourth straight pennant, he lost the sum of \$18,000, and incidentally the New York Club was saved from losing that much money.

It was in the middle of the season when Mr. Dreyfuss and Fred Clarke both realized that the big first sacker was dissatisfied with his berth here and was not playing his game, and the New York Club came along with an offer of \$18,000 for Konechy and O'Toole, or they would give \$10,000 and 300 lbs. Snodgrass and Merkle for the big pole. Dreyfuss knew that it would be a good transaction for the club, but at that time the Boston Braves were creeping up, and he figured that the general public would immediately say that the Pittsburgh Club was trying to help the Giants to beat out the Cubs and the Braves, and he turned down the offer.

GERMAN SHIP SUNK. The Admiralty announces that a German surveying ship has been captured and sunk.

TO PROHIBIT SALE OF ALCOHOL. London, October 20.—A Petrograd dispatch to the United Agency says: "Our Nicholas in a telegram to a Russian temperance society, says: 'I have decided to prohibit for ever in Russia the government sale of alcohol.'"

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