

The News Record

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A LEGISLATOR'S STRANGE PROPOSAL

There has been introduced in the legislature a bill to amend the Assessment Act in one important particular, namely to permit a council to make two classes of assessment: (a) On Land; (b) On Improvements, Income and Business.

The bill which was introduced by Mr. Carter, presumably of Guelph, suggests that where this is followed, "there shall in such cases be two rates of taxation, one a higher rate on lands, and the other a lower rate on improvements, income and business."

May not Mr. Carter's measure be the thin edge of the single tax wedge? And were it to become law would it not lead to confusion?

The Ontario Assessment Act is the culmination of generations of study and has, for instance, been pronounced by a New York authority on taxation, one of the best laws extant. Its principles are sound and yet do not lack elasticity. When criticisms of it are made, these will usually be found to be based on the applications of the Act rather than on its covering powers.

The present Act directs that land shall be assessed at its actual value. In this community land is being approximately assessed at its full value. When this power is fully exercised, a municipality can levy assessments on vacant lands, held for speculative purposes, high enough to encourage their improvement.

With regard to improvements, discretionary powers are given the Assessment Commissioner. In practice it will be found that buildings bear an assessment of about 55 per cent. of their full values. The 45 per cent. exemption seems sufficiently fair to encourage the erection of good buildings.

The four classes of assessment which go to make up the total assessment stand in the following relation:

Land	\$4,608,871
Buildings	6,285,628
Business tax	1,255,860
Income	445,787

It is the fact that a home may cost five times as much as the lot. The land may cost \$300 to \$500 and the house \$1500 to \$2500. When we scan the assessment and find that the total assessment of lands stands at \$4,608,871 and the buildings at \$6,285,628, it is obvious that lands are now bearing their fair share of the load.

This city's total assessment for this year's taxation purposes stands at \$12,606,146, of which \$4,608,871 is borne by the land. Mr. Carter proposes that two tax rates be struck; one on land, which he would make at a higher, and the other on buildings, income and business, which he would make at a lower rate. The public is chiefly concerned over deriving sufficient revenue from assessable property to conduct the municipal administration.

Let it be assumed that the general rate were 30 mills. Under his proposal, land would then require to bear a higher rate of taxation, in order to make up the sum lost in lowering the rate on buildings, income and business.

In our assessment these total \$7,997,275 or for our present purpose say \$8,000,000, and say \$4,000,000 on land.

A 30-mill rate on a \$12,000,000 assessment would produce \$360,000 of revenue. A 40-mill rate on the land assessment would produce \$160,000. To secure the remaining \$200,000 in revenue would call for a 25-mill rate on buildings, income and business.

When it is recalled that land is now being assessed at nearly its actual value (100 per cent.), and buildings at 55 per cent. of their value, it becomes clear that before Mr. Carter's suggestion could be adopted, the assessment on buildings would require to be raised to the same level as land. It would not be equitable to place both a low assessment and a low tax rate on buildings.

If this be granted, then your \$8,000,000 assessment on buildings, income and business would, through increasing the basis from 55 to 100 per cent., become \$11,600,000. The result might either discourage good buildings or lead to the construction of skyscrapers, set on small lots.

Were the building assessment increased to \$11,600,000 and had to contribute \$200,000 of the revenue, it would only call for a tax of a little more than 17 as compared to 40 mills on land.

It is as certain as sunset that when a community, which has to raise a certain sum of revenue, lightens the burden in one quarter it must make it heavier in another.

A taxpayer's ability to pay is recognized as the north star in taxation. Following it, it is difficult to comprehend where a double standard or two rates of taxation would enable the assessment mariner to safely reach port.

We are inclined to believe that Mr. Carter's remedy would cause confusion and in the end dissatisfaction.

A proper application of the present Assessment Act offers this privilege: the adoption of a common standard for land and buildings; or it may be a common standard for land and another for buildings. And as long as the percentages adopted are generally and fairly applied, the present Act will produce results that leave no room for criticism.

THE ELORA DEPUTATION

In connection with the visit of the Elora Board of Trade deputation, seeking railway connection with this center, several points jut out.

They are alive to the value of a direct route between there and here; believe it would be a paying undertaking; are enamored of the idea of obtaining connection with Port Dover and seem willing to bear their share of the bill of costs.

From remarks made by the visiting delegates, Elora and Fergus are not, so far as they relate to this district, satisfied with the services of the steam road leading to Guelph.

Our folks are agreed with them that there lies a rich agricultural district between the two points, which would seemingly be well able to support an electric railway.

There are not wanting assurances that the Port Dover harbor will subsequently be improved and permit of a translake service to an American port. Whatever advantages this may bring to the Grand Valley could, were the connection under discussion obtained, be participated in by Elora.

There is merit in the proposal to construct a line from here to Elora. Therefore the City Council and Board of Trade will be justified in making a thorough investigation of the proposition.

CHINA DEVELOPING

Industrial development in the interior of China has led to an enormous demand for machinery of various descriptions. In an address at a recent banquet in New York, the Chinese Consul-General said: "For Government requirements alone, we need machinery for arsenals, mints, railways, dockyards and so forth. Many of the smaller cities which used to be lighted with candles now use electric light. Such cities number about 10,000. Especially machinery for mining and smelting is wanted in increasing quantities every year. Besides factories for flax and cotton cloth, oil mills, flour mills and rice mills are springing up all over China like mushrooms." Dr. Chien Tseu emphasized the very rich opportunities for American capital in China. "The returns awaiting adequate investment," he said, "would be regarded by Occidental capital, accustomed, prior to war dividends, to fair percentages of return, as something far beyond their normal expectations in domestic finance."

BY THE WAY

A meteorological note in connection with the band's annual meeting records that the "dampness" after the business meeting was only of 23 per cent. density. Semi-arid.

The Toronto Globe asserts that "Sir William Hearst's enemies are not 'imaginary Conservatives.' They are the real Simon-pure Bourbons of the party." Is the Globe referring to Kentucky Bourbon?

Should anyone hereabouts know the present address of former Czar Nicholas, he will perform a service by advising Bernard Naumburg of New York, whose firm shipped Nicholas \$117,450 worth of sugar and finds difficulty in collecting the amount.

EXTRACTS OF EXCHANGE

AN UP-TO-DATE FARMER

Boston Monitor: George Kounkel, a farmer of Aylesbury, Saskatchewan, has actually ordered an aeroplane, and goes on record as the first farmer to adopt this vehicle in his regular business. Mr. Kounkel, who was one of the pioneer farmers in that region, believes thoroughly in agriculture by machinery, and plans to use his aeroplane in making trips to various cities to dispose of his farm produce. Having been the first farmer in that part of the country to buy an automobile, he apparently buys his first aeroplane in the same matter-of-fact business way.

THE PRICE OF WHEAT

Weekly Sun: If wise counsels prevail the farmers will not countenance the Regina agitation for a guaranteed price of \$2.20 or \$2.25 for the wheat of 1919. The proposal is economically unsound, and in the present state of Canada ruinous. It is, we should think, politically a trap. There can be no do it, at all events, that if the farmers, like the laborers and manufacturers, put themselves on the rates, they will become state mendicants and incapable of any longer making head against the tariff.

There is comfort for those who are credulous in the predictions of Hoover, the American food controller. Stocks are low in Europe. There is famine in India, and the Australian stores of wheat have spoiled. It is, therefore, possible, he says that, failing price restriction, the 1918 crop might yet go to \$3.50, and it is possible that the American Government may not lose on the crop of 1919, which it is to buy at \$2.26. It is safer to assume that impoverished Europe will tighten its belt and turn to cheaper food than wheat at \$2.26 in elevator or on track at Chicago. An authority in the British House of Commons predicts that wheat of the new crop will sell at \$1.20 in Liverpool.

WAIT A MINUTE

ANNIVERSARY OF FAMOUS INVENTION

Few patents ever issued in the United States have been of more material benefit to the masses than the patent issued one hundred and twenty-five years ago to-day to Eli Whitney, a humble Connecticut genius for his invention of the cotton-gin. In the opinion of Macaulay, the historian, Whitney's invention did more for the progress of the United States than Peter the Great did to make Russia dominant.

Yet the inventor of this great agency in the world's progress was deprived by a thief of his rights to his own invention, and was obliged, after an unavailing fight to protect himself, to turn to other pursuits to make a livelihood.

Whitney's life and achievements belong to the romance of invention. Born on a farm, he developed a natural aptitude for mechanics. At the time of the Revolution, for want of better employment, he was earning his livelihood making nails by hand. At this trade he earned enough money to enter Yale College, from which he was graduated in 1792.

Going to Georgia to secure a position as tutor, which was filled before his arrival, Whitney was asked to reside for a time on the plantation of the widow of Gen. Nathaniel Greene at Mulberry Grove, on the Savannah River.

Here he met a number of planters, which learned of his mechanical gifts from Mrs. Greene, and asked him if he could devise some machine for cleaning cotton. The removal of the seeds from cotton, which was done by hand, was such a slow process that cotton raising could not be carried on at a profit. A pound of green cotton was all that a negro woman could clean in a day.

Whitney knew nothing about cotton raising, but he threw himself with ardor into the study of the problem, and began work on a machine in a building of the Greene plantation.

In 1793 the machine was ready, and when exhibited by Whitney it delighted the planters who saw it, for they realized that at last the greatest problem that had faced the South was solved.

The new machine, a simple arrangement of cylinders, saws and brushes, cleaned cotton at incredible speed. Indeed, one man could clean with it in a day more cotton than he could clean by hand in a whole winter.

The news of Whitney's invention spread through the surrounding country with rapidity, and it reached the ears of persons not above committing a crime to possess themselves of the fruits of the young inventor's genius. The machine was stored in a building on the Greene plantation. This building was broken into at night, and the machine was carried off.

Whitney was stunned by the blow, but soon set to work making another model. Before he could secure a patent on it the stolen machine had been duplicated a number of times, and the models were in use on plantations.

Mr. Whitney began the manufacture of his machines in Connecticut, and though he received a grant of \$50,000 from the State of South Carolina, he spent all his means in the courts attempting to protect himself against infringement.

Finally satisfied that he should never receive a just compensation for his great invention, he turned to other pursuits in order to gain a livelihood.

Troubles Cost Him a Fortune

Texas Farmer Suffered 'or Fifteen Years. Is Relieved By Tanlac.

"A few bottles of Tanlac have done me more good than other medicines and treatments that cost me a small fortune," said C. C. Fisher, a prosperous farmer living at Irving, Route, 1, a few miles from Dallas, Tex.

"For fifteen years," he continued, "I suffered so terribly from stomach trouble that I thought I could never get well. Everything I would eat went back on me and I would belch up my food so sour that it would nearly strangle me, the gas on my stomach would press on my heart so as to cause it to flutter and I would have the hardest time getting my breath. I was really in such awful condition that I felt like I had about got to the end of my row."

"But I feel now like I am good for many years yet, for Tanlac has fixed me up so I can eat and everything without any bad after effects and since gas has stopped forming in my stomach I am not troubled with palpitations or shortness of breath. I have gained six pounds already and am working hard on my farm every day now and am glad to recommend Tanlac for the wonderful way it has helped me."

HOW TO GROW HAIR ON BALD HEADS.

Specialist Gives Simple Recipe That Works Fine.

Thousands of people suffer from baldness, and falling hair who, having tried nearly every advertised hair tonic and hair-grower without results, have resigned themselves to baldness and its attendant discomfort. Yet their case is not hopeless; the following simple home prescription has made hair grow after years of baldness, and is also unequalled for restoring gray hair to its original color, stopping hair from falling out, and destroying the dandruff germ. It will not make the hair greasy, and can be put up by any druggist; Bay Rum, six ounces. Lavender de Compostes, two ounces. Menthol Crystals, one-half drachm. If you wish it perfumed add 1 drachm of your favorite perfume. This preparation is highly recommended by physicians and specialists and is absolutely harmless, as it contains none of the poisonous wood alcohol so frequently found in hair tonics. Ladies using this prescription should be careful not to get it on the face or where hair is not desired.

Balkan Nations Enter Program of Claims

WANT GREECE TO HAVE CONSTANTINOPLE

PARIS, March 13.—The peace conference commission on Greek affairs yesterday heard the representatives of Thessaly, Macedonia, and Epirus. The former deputy in the Turkish Parliament and A. Antonides, an engineer, M. Antonides told the commission and Armenians in Greek territory, in East of a preponderating Greek position in

agriculture and industry in Thessaly. The Greek and Armenian patriarchs at Constantinople have sent a petition to Premier Venizelos to be presented to the peace conference. Demanded is made that the Greeks and Armenians no longer be compelled to live under a Turkish government and it is declared that the Greeks and Armenians will not submit to such a Government. The petition asks that Greeks be allowed to live in Armenian territory and Armenians in Greek territory, in East of their own country. The Armenians ask for the formation of a great Armenia, with access to the Black Sea and the Mediterranean and say they would like to see Thessaly, Constantinople and valleys of Smyrna and Broussa and the Sanjaks of Comedea and Bigla incorporated in Greece. Hope is expressed that the united Greeks and Armenians may become important factors in the peace process and civilization of the Near East, in case they cannot be included in the

New Spring Clothes

A BIG VARIETY OF ATTRACTIVE STYLES IN WOMEN'S HANDSOME

Suits and Coats

Never have we showed a larger or better choice of Ladies' Ready-to-wear Tailored Suits and Coats than we do just now, and judging by the numerous Daily Customers, our styles and values are appreciated. Among our best Suits and Coats are a good share of "Northway Garments", well known for their high grade tailoring and shape keeping qualities and in these we have special sizes for stout, short, large or small figures.

LADIES' SUITS, made in New Poplins, Tricelines, Serges and Gaberdines, in shades of Navy, Brown and Black, and in sizes to suit Misses and Ladies, special at \$25, 27, 30, 35, 38 to \$60.00

LADIES' SEPARATE COATS, new styles, such as Dolman's loose backs, belted effects, made in Velours, Poplins, Coverts, Serges and Tweeds, in colors of Tan, Pekin Blue, Navy and Black, special at \$16, 18, 20, 25, 30 to \$50.00

Ladies New

Coatings and Suitings

NEW SPRING SUITINGS in gaberdines, serges, broadcloths, jersettes, etc., in all the new shades, greys, sand shades, taupe, green, navy blue, new blue, 50 to 54 inches wide, ranging in price from \$7.50, \$6.50, \$5.50, \$5.00, \$4.50, \$3.50, \$3.00 and \$2.75

NEW SPRING COATINGS.—New Coatings in all the different weaves, Cheviot Velours, Dovefine, Broadcloths, Gaberdines, etc., light fawn shades, light grey shades, sand, new blue, light green, taupe, brown, navy blue and black, 45 inches wide. Prices ranging \$7.50, \$6.00, \$5.00, \$5.50, \$4.50 and \$3.75

NEW SUITING SILKS.—New Silk Suiting in Charmeuse, Taffetta, Surah, Twill, File Silk, Peau De Soie in black and colors. These silks are guaranteed to give good wear. Prices range from \$4.50, \$4.00, \$3.75, \$3.50, \$3.00, and \$2.75

FOULARD SILKS, EXCLUSIVE DRESS LENGTH.—Beautiful Foulard Silks, in exclusive Dress Lengths, all the newest designs and colorings and no two alike, 36 to 40 inches wide, guaranteed in colors and will not cut. Price \$3.25, \$3.50, \$4.00 and \$4.50

SATIN STRIPE FOULARD VOILE in pink, sand brown, taupe, black, green and gold, also white, all with satin stripes, 40 inches wide, special per yard \$1.50

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Our Spring Exhibit Reveals many handsome Spring Suits and Coats

Exquisite models that will appeal to women and misses of good taste. Each garment is beautifully tailored and embodies all the smart features usually found in QUALITY CLOTHES. These Spring Suits and Coats spell distinction on every line. The former come in navies, sands, taupe, Pekin blue, etc., some plainly tailored and some military braided, while others are embroidered in harmonizing shades. Coat colors may be had in taupe, sand, reindeer, French blue and navy.

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All delightful and in styles appropriate for afternoon and informal evening wear. Our newest range comprises Crepe-de-Chine, Georgette and the very latest Parisian origination—a combination of Dresden Silk and Georgette. The colors include flesh, maize and sunset besides the darker shades of navies, taupe, etc.

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SPRING In fine all wool Velour colors Grey, Brown, Sand, priced at from \$18.50, \$21.00, \$22.

SILK DRESSES New Silk Dresses, n silks, colors navy, Brown, price

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A wealth of beauty and conspicuous features of the only those modes on which her approval.

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Youthfulness has been spring Suits—man of who hardly imagine a feature Fashioned of contrasting furnish a delightfully m tricotine and wool velour Blue, Tan, and other fast \$20.0



The Rap

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