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WATERLOO AND ITS COUNTY ASSESSMENT

In civic circles at Waterloo there is a deal of dissatisfaction over the County assessment levied this year. Public men are convinced that Waterloo is being discriminated against by the County Council.

They point out that whereas their county assessment is fixed at \$3,728,135, Preston, which has practically the same population, is only assessed for \$2,974,965. A difference of \$753,150 in Preston's favor.

All member municipalities of the county body have had their assessments increased. The total increase is said to have been approximately \$1,600,000, of which Waterloo has been called upon to bear \$859,000 or more than 50 per cent. On the face of it this seems to be an unfairly heavy increase of its assessment.

The County Councilors have, for this year, adopted a new procedure. They are demanding of urban municipalities, still attached to the county, that they be assessed on business tax and income. Waterloo's business assessment is \$610,899, and its income assessment \$238,116.

The County fathers in adopting this course are breaking a precedent. When the present revised Assessment Act was first introduced, at which time this city and Galt were members of the County Council, it was tacitly agreed between the rural and urban municipalities that business tax and income assessments should not be included for county taxation purposes.

The reason for this was that the rural municipalities make only small returns in their assessment rolls for either business tax or income. It is a plan which has heretofore met with the approval of all concerned and materially assisted in maintaining cordial relations between rural and urban municipalities.

The rural municipalities are shrewd in the matter of assessments. They are not called upon to provide waterworks, sewage disposal plants, market buildings, high schools, parks, libraries, nor a dozen other things that urban centers must. Hence their assessments on real estate and tax rates are moderate.

It was probably the low percentage which their assessments bear to actual values which led to their representatives agreeing for many years to exempt the business tax and income assessments of urban municipalities from county taxation.

The business tax assessments of the various municipalities of the county total \$3,348,485. Of this sum the townships bear only \$132,000.

Similarly the whole assessment on taxable income is \$1,095,146 and of which the townships contribute only \$32,536.

Waterloo has, therefore, two grounds of complaint: (1) the scraping of the unwritten agreement under which urban assessment on business tax and income was exempted, and (2) the abnormal increase which it is in consequence called upon to shoulder. An increase of \$750,000 greater than that levied upon the town of Preston.

Its municipal authorities have decided to appeal to the county council for an adjustment. It remains to be seen whether their plea for fairer treatment will have any effect. With an assessment nearly a million dollars greater than the next nearest urban municipality, the county fathers may refuse to budge.

While as regards the inclusion of business tax and income assessments, it is the Assessment Act on its side and may take its pound of flesh. The influence of Preston and Hespeler in county affairs seems to be preponderant. Their weight will, it is conjectured, go with that of the townships.

Convinced that its treatment in taxation matters by the County is unfair, Waterloo citizens are seriously considering the advisability of amalgamating with this city. Doing so, they would probably find that this is not the only advantage to be gained.

MR. HANNA'S TORONTO-NIAGARA LINE

Several days ago, the statement was repeated in the press of the country that the Canadian National Railways will build a steam road from Toronto to the Niagara frontier. Manager Hanna is given as the author of the statement.

Will public opinion endorse this project? Examination shows that it will parallel the existing G.T.R. line and the prospective Hydro Radial.

It is believed that it will only be a matter of a brief time before the G.T.R. is acquired by the country and the system made part of the public-owned Canadian National Railways. The onlooker will be convinced that a second road will not in this event become necessary.

There is now no doubt that a Hydro radial will be built from Toronto to the Niagara border. Its construction has been authorized by the municipalities directly concerned and only awaits the sanction of the federal government, in the matter of sanctioning the raising of the necessary capital. It is planned to build it in the near future.

It will convey both passengers and freight. It is estimated that it will be able, through being an electric road, to haul traffic at a lower rate than is possible on a steam railway. Being owned by the municipalities, it is safe to conclude that its rates no lower than those of a steam line, it would get the preference.

It will be a first-class railway and quite capable of hauling coal and other merchandise from the frontier. Were the G.T.R. to refuse to sell its system to Canada, there is no reason why the Canadian National Railways should not utilize it for bringing in passengers and freight from Niagara. For it to obtain running rights over the Hydro radial would seem to be more sensible than building another and duplicating line.

The Manager of the Canadian National Railways is said to be a capable railway executive but his long connection with the Canadian Northern may have served to make him over sanguine in the matter of railway construction. It is a matter of record that the C.N.R. would build almost anywhere and at any time it was patted on the back. Consequently it overbuilt and before many of its extensions were warranted.

There are thoughtful men who believe that one transcontinental would have sufficed to care for the transportation needs of the country for another twenty-five years. This may be a short outlook. But the majority of Canadians are convinced that two transcontinentals will for years to come amply serve the needs of the Dominion.

The multiplication of steam roads, built before actually needed, means higher freight and passenger rates, if they are to survive. When these are given to the weak ones the strong system likewise shares.

That which supplies has necessities to the prematurely built railways is fast pickings for the successful line. The best solution of the railway system in Canada seems to be to acquire the G.T.R., with its numerous branch lines and feeders in the East, amalgamate them with the already existing government lines, and so cut out duplication and waste. Giving one strong national system to compete with the C.P.R.

The country will not presently sanction a building campaign on the part of the Canadian National Railways. Outside of the possible construction of branches in the West, when actually needed, it would favor the confinement of expenditures to engines and box cars, of which the C.N.R. and G.T.R. stand so urgently in need. These betterments may total a hundred million dollars or more.

Government ownership of transcontinental systems is on trial. Canada has a lame National Transcontinental, which has heretofore been the sport of politicians. Also it has the questionable Hudson Bay railway on its hands. It is acting as a receiver for the Grand Trunk Pacific and will, it is believed, have to take over the G.T.R. In view of these problems, Mr. Hanna should think twice before proceeding to build a steam road from Toronto to the Niagara frontier.

WAIT A MINUTE

INFALLIBLE SIGN OF SPRING

The guided statue of Diana, from her lofty stand atop the Madison Square Garden tower New York, knew that Spring was here when she looked down into the great amphitheatre today and beheld the red wagons, the sawdust covered arena and other evidences of the arrival of the circus. Tomorrow the great show, bigger, brighter and more bewildering than ever, will begin, the customary two weeks' engagement in the metropolis, preliminary to its season on the road.

The beginning of the present season will mark an epoch in the circus business in America. For the first time within the memory of the present generation of small boys and also many of their elders there is to be no separate tented aggregations touring the country under the old familiar names of Ringling Brothers and Barnum and Bailey's Greatest Show on Earth. Instead, there will be but one big circus, representing a merger of the two older shows. Increased taxes and increased rates of transportation are said to be largely responsible for the decision of the owners to put out only one circus this year.

80th YEAR OF HENLEY REGATTA

The decision to hold the Henley regatta (London), this summer, after a lapse of several years due to the war has served to recall the fact that it is just eighty years this week since this most famous of all aquatic events was given birth.

It was on March 26, 1839, that "the principal people of Henley-on-Thames" assembled in public meeting with the business-like view, frankly stated in the first resolution, "of producing most beneficial results to the town." The institution of Henley regatta for this purpose marked an epoch in the history of boat races, indicating that rowing has now become a recognized national sport. Until the beginning of the last century when boat racing came into favor at two Thames-side public schools, Eton and Westminster, this pastime had been considered suitable only for professional watermen.

The Grand Challenge Cup for which the people of Henley furnished the funds in 1839 and which has ever since remained the "blue ribbon" of amateur rowing, was given the form of the celebrated Warwick vase. It is supported by a shaft or stem, covered with bulrushes, and a figure of Father Thames, with his urn and cornucopia, reclines on the neck of the cup.

The handles also are formed of bulrushes, and spring from heads of Thames and Isis, modeled after those by Mrs. Damer on the keystones of Henley Bridge. A large space left for inscriptions had become covered with names inside and out in 1896 when a new base was added for this purpose by the committee.

FOR INDOOR TENNIS TITLE

The indoor tennis championships will begin at New York tomorrow with a field of entrants composed of well-known racket wielders whose high standard of play gives promise of good competition. Howard Voshell will be on hand to defend his title of national singles champion which he won last year. Fred Alexander, who was runner-up to Voshell will make another bid for title honors.

WILL SWIM FOR TITLES

Many of the speediest swimmers of America will be seen in competition in the tank of the Detroit Athletic Club tomorrow night at the big meet under the auspices of the A.A.U. Three of the national titles are to be decided—the 150-yard backstroke for men, the 220-yard free style for men, and the fancy diving championship for women.

TODAY'S ANNIVERSARIES

- 1820—Sir Howard William Russell, the father of the modern school of war correspondents, born in Ireland. Died Feb. 9, 1907.
- 1837—Jacob H. Gallinger, for nearly 30 years United States senator from New Hampshire, born at Cornwall, Ont. Died at Franklin, N.H., Aug. 17, 1913.
- 1871—Garibaldi declined command of the National Guard of the Commune in Paris.
- 1884—Prince Leopold, duke of Albany, youngest son of Queen Victoria, died at Cannes, Born at Windsor, April 7, 1833.
- 1894—The Socialist Assembly in Vienna passed a resolution insisting upon universal suffrage.
- 1908—More than 60 miners entombed by an explosion in a coal mine at Hanna, Wyo.
- 1915—Submarines torpedoed British steamer Palala off South Wales, 112 passengers being lost.
- 1916—British held newly won ground at St. Eloi, though heavily bombarded.
- 1917—Conference of German and Austrian emperors, presumably on possibility of averting war with the United States.

ONE YEAR AGO TODAY IN THE WAR

British forces crossed the River Jordan.
British airmen brought down 24 enemy machines on western front.
Pacific battle raged along 85-mile front, from north-east of Arras to southeast of Somme.

TODAY'S BIRTHDAYS

Norman Hapgood, the new United States Minister to Denmark, born in Chicago, 51 years ago today.
Edward Scofield, former governor of Wisconsin, born at Clearfield, Pa., 77 years ago today.
Dr. William Allan Nelson, president of Smith College, born in Scotland, 50 years ago today.
Aristide Briand, former premier of France, born at Nantes, France 58 years ago today.

Worth Weight In Gold, He Says

Milwaukee Man says Mother Suffered Eighteen Years—Tanlac Restores Her

"If everybody in Milwaukee knew how much good Tanlac has done my mother there isn't a one who wouldn't think just as I do—that it's worth its weight in gold," was the interesting statement made by Frank J. Passage, brakeman on the Chicago, Milwaukee & St. Paul railroad, living at 26-35th St. Milwaukee, recently. Mr. Passage's mother, Mrs. Minnie Passage, at the time she came to Milwaukee, four years ago, had been a resident of Shannon, Illinois for fifty years, and is beloved by all who know her.

"For eighteen or twenty years," continued Mr. Passage, "my mother has had trouble with her and I can truthfully say that Tanlac is the only medicine I have been able to find in all that time to do her any good. Nothing she would eat agreed with her and she was subject to frequent attacks of acute indigestion. In a little while, after eating, her food would sour and blast her up with gas and cause her to suffer for hours. At times this gas would press on her heart, almost cutting off her breath, and I actually thought she was going to die. She complained of awful pains through her stomach and left side and would belch up sour gas for hours. I have often had to get up in the middle of the night and doctor her on account of this gas, and I don't believe she ever got a good night's rest on account of the pain she suffered. During the past year she lost twenty-five pounds in weight or more and all her strength seemed to leave her. During the past six months she has failed very much faster. All she was able to eat was a little soup or milk and soft boiled eggs, and even this would hurt her. Her condition became so serious that on December the seventh I quit work in order to stay home and take care of her."

"One day I noticed a Tanlac testimonial in the paper which was so straightforward and convincing that I told mother I wanted her to try the medicine. She agreed and at the time she started taking it she had been down in bed for five weeks and couldn't stand on her feet but a few minutes, if she tried. Well, she has taken two bottles now and you may believe it or not, she is up and doing all her cooking and housework and is just feeling fine. She is now sixty-nine years of age but I declare she gets around like one many years younger. She sleeps like a child, eats anything she wants and has no indigestion. She has stopped bothering her almost entirely. I have never seen such a change in anyone as Tanlac has made in Mother. I am very grateful for it, and she is feeling eighty happy herself. We can't say too much in behalf of Tanlac, and have been telling everyone in the neighborhood about it."

Tanlac is sold in Kitchener by E.O. Ritz & Co., in Galt by H.W. McKelham, in Hespeler by Jno. R. Phin, in New Hamburg by W.H. Boullie, in Milbank by R.B. Ha. Ilton, in West Montrose by A.E. Richert & Co., in Preston by H.L. Frick, in Waterloo by A.B. Learn, in Doon by L.C. Bullock.

Stops Backache In Few Minutes

Rub Lumbago, pain, soreness, stiffness right out with "St. Jacob's Liniment"

When your back is sore and lame or lumbago sciatica or neuritis has you stiffened up, don't suffer! Get a small trial bottle of old, honest "St. Jacob's Liniment" at any drug store pour a little in your hand and rub it right into the pain or ache, and by the time you count fifty, the soreness and lameness is gone.

Don't stay crippled! This soothing penetrating liniment takes the ache and pain right out and ends the misery. It is magical yet absolutely harmless and doesn't burn or discolor the skin.

Nothing else stops lumbago, sciatica and lame back misery so promptly and surely. It never disappoints.

No Daylight Saving Act For Canada

COMMONS BY VOTE OF 195 TO 107 DEFERS RE-ENACTMENT OF LEGISLATION OF LAST YEAR

Ottawa, March 27.—A resolution in favor of the re-enactment of daylight saving legislation this year was badly defeated 107 to 195 in the Commons, the vote against it being 105 to 51. The resolution was moved by Major Cooper, of Vancouver South, a Unionist member, and seconded by Hon. Rodolphe Lemieux.

The Government provided facilities for the moving of the resolution, all though in the ordinary course of the business of the House, it being at the bottom of the list, it would not have been reached probably until in the session. This was done to give the House an opportunity to express its opinion.

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Suberb Showing of New Dress Goods Silks and Suitings



A visit to our Dress Good and Silks Department will create a desire to want some of these dainty new materials for the Spring Dress or Suit. Splendid materials and scarce goods in many a good store seem to be here in splendid choice.

Beautiful Dress Silks

New Dress Silks in Taffeta, Duchess, Jersey, Paillette, Peau de soie, Habutal in all the best shades, new blues, castor, green, taupe, reindeer, burgandy and Nigger brown. Prices special at \$1.50, \$1.75, \$2.00, \$2.25, \$2.50 to \$3.50.

New Dress Materials

Dress goods suitable for street or reception gowns. We have a most excellent choice of silk poplins, Armures, Charmeuse, Repps and Silk Crepes, Georgette and Duchess Cloth, in all desirable shades. Prices moderate, ranging from \$1.50, \$1.75, \$2.00, \$2.25, \$2.50 to \$3.50.

Suitings and Coating Cloths

New Velours, New Broadcloths, Gaberdines, Serges, Cheviots, in all the spring shades, of fawn, castor, sand, taupe, greens, browns, navy and black. Prices ranging from \$2.75, \$3.00, \$3.50, \$4.50, \$5.00 to \$7.50.

New arrivals of Ladies' pretty Suits and Coats.

We are constantly receiving new shipments of Ladies' and Misses new Spring Suits and Coats and we will ask those interested to call as early as possible on Friday and Saturday. The demand for real well made and good fitting garments is very great but we are in touch with the best source of supply and therefore have the choice and we also have the values.

Phone 476. **LANG TREACY CO. LIMITED**

You're Bilious! Take Cascarets

Pleasant relief for liver and bowels, and cost 10c a box—no gripe!

Feel grand! Be efficient! Clean your torpid liver and sluggish bowels with good harmless Cascarets—They don't gripe or sicken. Give your insides a good cleaning and rid yourself of headaches, bilious spells, dizziness, sallowness, bad breath, stomach sourness, gas and etc. Chase up! Get a 10-cent box from any drug store. Also best cathartic or bilious constipated children—tastes like candy but never fails. Cascarets work while you sleep.

its opinion. The debate occupied the entire sitting and it was evident from the beginning that the opponents of the resolution were in the majority. The rural representatives of Ontario and the Prairie Provinces were practically a unit in their opposition, which the urban representatives of the East along with practically a solid British Columbia and a majority of the Quebec members, both rural and urban, favored the re-enactment of the legislation of last year. The Maritime Provinces vote was split. Only even members from Ontario favored daylight saving.

Both Sir Thomas White and Mr. D. D. McKelvie opposed daylight saving. Ministers who voted with them were: Hon. F. B. Cawell, Hon. N. W. Rowell, Hon. J. D. Reid, Hon. T. A. Cramer, and Hon. J. A. Calder, while the ministers who favored daylight saving were: Hon. A. K. McLean, Hon. Martin Burrell and Major General Newburn.

The vote was actually taken not on the main resolution, but on the amendment moved by Mr. Macle, of Edmonton, to the effect that it be given a 12 month's hoist. Another amendment moved by A. B. McCoig was to give it a six months' hoist. Technically the resolution carried as amended by Mr. Macle.

The questions brought up after question time this afternoon by Acting Premier White, was stated that the Government was receiving numerous communications from various sections of the country in regard to daylight saving. As the question was not a party one, and involved no definite policy he thought that it might be beneficial to have a discussion on the subject. He therefore moved that the House take up the proposed resolution of Major H. C. Cooper, Vancouver South, that the act of last year be re-enacted.

Says Cities Want It. Major Cooper said that while cities and towns were practically unanimous for daylight saving the farmers were not. The question simply was whether the legislation would benefit the large number of persons in Canada. Major Cooper went on to say that the larger proportion of the Canadian citizens dwell in the cities and large towns.

who didn't care a snap of their fingers for the hands of the clock. New Time or Chatham. Chatham, March 27.—At a special meeting of the City Council this afternoon it was decided that Chatham adopt the daylight saving time in accordance with the change in time effective on the railroads on Sunday morning. Mayor Hammond was authorized to issue a proclamation urging the people to put their clocks ahead one hour, Sunday next, when the railroads do. It was felt that for the city to have one time and the railroads another would cause a great deal of confusion which can be overcome by all using the same time. Business Men in Favor. Toronto, March 27.—The execu-

five committee of the associated Boards of Trade of Ontario, meeting here today, passed a resolution urging upon the Dominion Government the necessity of reinstating the daylight saving measure for the Dominion.

HOW THE SCRAP STARTED

Jones tepped on Smith's avoirdupois and of course there was trouble. Wha Smith needed was Putnam's Corn Extras or—that painless remedy for corns and warts that cures in twenty-four hours. Putnam's is the only standby. Try it, 25c at all dealers.

SPRING SUITS and DRESSES

for every occasion in all the latest designs and up-to-the minute styles continue to arrive daily. The range comprises the most favored materials and all the newest colors and shades. This morning we received another consignment of the

NEW DOLMAN COATS

which are attracting so much attention. All of them are beautifully tailored garments and reflect the high-quality atmosphere to a degree.

MANY CHARMING BLOUSES

are here for the New Spring Suits and in all the most wanted materials, Pussy Willow Silks, Crepe-de-Chene, Georgette and a pretty Georgette and Dresden Silk combination. These may be had plain, beaded, or lace trimmed according to your taste.

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21 West King St.
Exclusive Ladies' Ready-to-Wear.



LADIES

Serge, Silk, and elevator to 2nd floor. garments. SPRING

We are showing Spring Suits, the very Gaberdines, Wool Poplin, broad other embroidery, Green, Black. Come and pay you. Priced at \$25.00, \$29.75, \$31.00.

LADIES' Suits and Misses' Spring Colours Copen, Navy, very smart styles. Come at \$15.75, \$16.00.

LADIES' Suits and Misses' Spring Colours Copen, Navy, very smart styles. Come at \$15.75, \$16.00.

We are showing Raincoat, Tweed, and Trench Coat. \$25.00.

Terms Cash One Price

Read

Mod

--New Mack Balte

The new modes for original development. Ref Mack displays, which are a mass and wide variety will please occupation. All these are carefully brought out; all values that are seldom offered.

\$25.00

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The member for Vancouver South made a plea on behalf of the families of factory workers and of miners, the latter of whom represented, he said, about 350,000 persons. He said that daylight saving would go into effect in the United States on March 30 and if Canada did not follow a great deal of confusion would arise.

With regard to the farmer, the West who were said to be against daylight saving, he stated that there were some very large settlements of

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