THREE CENTS.

# 247 LOTS TO BES Supreme Court Upholds Tax Appeal of Bootlegger

**OPENS AT** 

City Seeks \$25,546 Due On 247 Properties-Some Twenty Years Old.

FIRST SINCE WAR

Six Inches of Property With 30 Cents Due Forms One Case.

Preparations for London's first tivic tax sale since pre-war years started today at the city hall. The unicipality seeks to recover \$25,540, ax arrears on 247 properties.

Unpaid taxes have been accumuating for years on some properties. n one instance an account dates back 24 years, and in two others he bills have not been paid for two flecades.

The city tax sale will be held some ime next month, as lengthy prepartions are needed. Last known owners of defaulting properties are, where possible, notified of the delinquency. Description of property is

dvertised for several weeks. Tax sales were held frequently before the war, and there are not many inpaid accounts of a pre-1914 vinage. During the war the city's bower to hold such sales was temporarily removed.

Hit by Sewer Taxes.

Speculation in Knollwood park and other parts of the annexed districts of East London has been hit by sewer taxes. One man has been owing taxes on 15 lots on one street for 10 years. Unable to keep up the ocal improvement tax he would find the cheaper to relinquish the title than to maintain payments. More than half the properties in default are in the annexed district.

In some instances title of property has been under question, where the has been under question, where the

Six Inches of Property. Six inches of land on Kenneth avenue, near the C. P. railway, pro-ides the most unusual tax case in The title of this tiny strip of land is in the name of the late or land is in the name of the late Edward Scatcherd, and comes just at the blind end of a one-block street. A house has been built at the end of the street, and the owner there traverses daily a six-inch strip of property that belongs neither to the

city nor to himself.

This ribbon of land must provide 80 cents' arrears of taxes to the city Any person willing to pay a nickel an inch for the property may have it. The tax bill is dated 1915.

The procedure ordered for con-ducting tax sales was started today.

aucting tax sales was started today. Notices are sent to last known holders of property, and the lots will be advertised. At the time of sale bidding will be made by citizens wishing to buy land. The first person willing to pay the tax bill will state just how much of the defaulting property he will accept in lieu of the money consideration. He may take a five-foot strip off a 40-foot of or he may demand the whole. If he is not outbid, he gets the property and gets it cheaply.

### The Weather

FORECASTS.

Moderate fresh northwest-erly winds; fair and rather cool today and Wed-nesday.

The depression

is now passing slowly eastyard in the St. Law-

HO CHANCE. rence valley.
while pressure is quite high in the western provinces and unite high in the western provinces and tates, and is increasing in Ontario.

The weather is showery in Quebec and another year at least with the accomstates, and is increasing in Ontario.

other parts of teh dominion.

Temperatures.

The highest and lowest temperatures during the 24 hours previous to 8 a.m. High. Clear

Victoria ...... 70 Calgary ..... Winnipeg ..... Port Arthur.... Fair Parry Sound.... gston ..... Pather Point .... ( 58

## Defies City In Property Claim



CARRYING OUT THREAT WITH HAMMER AND SAW.

Above an Advertiser photographer shows H. J. Trumper of 130 Grey street hard at work this morning on a garage in the middle of the street in ront of his house as a means of asserting his ownership of this property. His neighbors are agitated, and the city engineer has written promising police action for breach of the building bylaw if he does not stop. Mr.

# THREE MEN ARE IN LINE FOR INSPECTOR'S POST

Woman Candidate From Sim-

coe Is Out of Running-

One Local Man.

LIST CLOSES MAY 11

inspector of London, and the race

has narrowed down to three men.

It was learned today that the wo-

man, Miss Mary McEachran, B.A.,

G. A. Wheable, B.A., M.C., as inspec-

The three men considered by dif-

B.Paed., public school inspector of

Muskoka district, with headquarters at Bracebridge; McGregor Easson, B.A., principal of Elgin street puble:

school, Ottawa, and Robert H. Roberts, M.A., instructor of mathematics in East London collectate institute.

The time for applications in reply

AS BAROMETER RISES

May's Reputation Badly Scored

-Slight Frost Outside

of City.

Cool breezes, which have been on

the daily weather menu of London

since the first of May, gamboled

about the city again last night. The

fun lasted until mid-morning and

pedestrians responded to the playful

gusts by making good time. Even at



JOHN BERDAN. of the township of Warwick, Lambton county, who was killed in an auto accident on the London road, near Sa early on Sunday morning, when his car turned turtle. He was a veteran of the great war, the above photo being taken while he was in France. He serve

# **BOARD POSTPONES BUILDING PROGRAM**

to the advertisement placed in the papers by the board expires on May 11. The applications, together with any additional information secured concerning any of the applicants by officials or members of the board, will then be tabled at the regular meeting of the board on May 14. meeting of the board on May 14.

It is quite possible, in view of the first-rate applicants who have applied that the position may be filled Decision Reached by Separate School After Survey of R. C. Population.

The Roman Catholic separate school board decided at its regular WARN WEATHER SEEN meeting last night to postpone indefinitely any addition to its present school accommodation.

This decision, predicted by the Advertiser, was arrived at after a careful survey of the Roman Catholic school population throughout the city by a special committee under Dr. P.

I. Sweeney as chairman.
It was thought at first that a new two-room school was necessary to serve St. Patrick's parish in the extreme east end of the city, or that an addition should be made to St. Martin's school, South London, but it modation at present being provided.

#### MONTREAL'S VICE AREA SOON TO BE WIPED OUT

Canadian Press Despatch. Montreal, May 5 .- The Gazette to day says:

gusts by making good time. Even at that, the thermometer, only fell to 34 degrees, while early Sunday morning 32 was reached. The range last night, however, was small, 47 being the highest mark recorded.

Popular belief gives May a very warm reputation and the delay this year has been far from unobserved. The barometer, which was 28.98 yesterday, is 29.06 this morning, and this is an indication of warmth, weather bureau officials say.

A slight frost was noticed in the outlying district, but was not heavy enough to cause any damage. 'Montreal's red light district is. to 'Montreal's red light district is to be wiped out.

"Pierre Belanger, chief of police, has received orders to close and to keep closed, the vice area.

"Publicity attending the smashing of the district is one thing that official Montreal wishes to avoid. The executive committee and the chief of police himself, even flatly deny that special instructions to seal up the disorderly houses have been issued. But positive information as to the true state of affairs was available last night from unimpeachable sources."

STEAMER ARRIVALS.
W York, May 5.—Assyria, Glasgow, erpool, May 5.—Doric, New York, erpool, May 4.—Laconia, New

COUNCIL REFUSES TO DROP FOREIGN-BORN EMPLOYEES

Canadian Press Desnatch:
Toronto, May 4.—Late this afternoon the city council, 14 to 3, rejected the recommendation of the board of control, calling for the dismissal of Miss Francis King, Miss Sallie Brown and Miss Vera Tarkhoff, employed in the health department, on the ground that they are not naturalized Canadians. Many members of the council

# **ASKS BUS** LINE FOR

**Acting Mayor James McCormick** Wants Improvement in the Depleted L.S.R. Service. BRIDGE IS SAFE

City Engineer Says the Ridout Bridge Can Carry Bus-Company Silent.

Bus service to South London, to augment depleted service on street railway lines, is advocated by Ald. James McCormick, acting mayor. Efforts will be made to have the London street railway institute a bus service across the Ridout street bridge to replace the car service they formerly gave in this district.

"I believe the vehicle bridge is capable of carrying a good-sized bus with safety," the acting mayor declared, "and South London people would be given fairly speedy service." Bridge Is Safe. The type of bus now used by the

street railway company on Quebec street would receive sanction for operation across the Ridout bridge, according to City Engineer W. P. Near. The carrying capacity of the bridge is four tons, with speed regulations. A bus of fourteen-passenger Appointment Expected To Be capacity would likely receive ap-

Made at Board Meeting
On May 14.

Madame X. is definitely out of the better than one with hard-rimmed tires. Speed would make a differrunning as assistant public school

To Make Report.

Mr. Near has been asked by the city council to make a report on service now being given to South London residents.

The street railway company does

of Simcoe, has not the required qualifications as an inspector, and thus not know what will be done, and of-ficials are not ready to make any comment thereon. Asked today if the company would restore seven-minute service on the Oxford line or make any changes in South London ser-vice, General Manager Leonard Tait refrained from any comment until the could not fill the position rendered vacant by the promotion of Inspector ferent officials and members of the refrained from any comment until the communication from the board to still be in the running for the post are: John C. Stothers, M.A.,

PRINCE LOUISE IMPROVES Associated Press Despatch London, May 5 .- The Princess Royal

Louise who was recently attacked with a gastric disorder, passed a more restful night, says the bulletin issued by her physicians this morn-ONE BULGARIAN KILLED.

Associated Press Despatch.

Sofia, Bulgaria, May 5.-Newspaper despatches today report one Bul-garian Emigree killed and another severely wounded in a fight near the severely wounded in a fight near the Bulgarian-Jugo-Slavian border be-with an "outlaw." Later he gravitated into the scientific side of agri-Men You Know-James Gray

### W. M. S. Executive In Session Here



W. M. S. PROVINCIAL EXECUTIVE MEETS FOR LAST TIME. W. M. S. PROVINCIAL

For the last time the old provincial executive of the W. M. S. of the resbyterian church gathered today of discuss the business of the organ-

when telephone wires have been dis-

organized. The installation of the

U. S. GOVERNMENT OFFICIAL

Associated Press Despatch.

cows as a youngster and d

JAMES GRAY.

who established Gray's, Limited, drygoods, in 1900 and has been at the helm of his own business ever since. He was born in 1859 of Scottish and Irish

Mandan, N.D., May 5 .- Accepting

executive of the W. M. S. of the Toronto; Mrs. J. D. Walker, provin-Presbyterian church gathered today cial president, Toronto; Mrs. Litster, to discuss the business of the organ- provincial treasurer, Toronto; Mrs. ization. Above are the members as they were caught by The Advertiser photographer this morning. From left to right they are: Front row—

Parkhill; Mrs. Cowan, press secre
Johnonvine; Mrs. Craimin, Ottawa, Mrs. McLean, Toronto; Mrs. Miller, Toronto; Mrs. McLean, Toronto; Mrs. Langford, Simcoe; Mrs. McLean, Toronto; Mrs. Langford, Simcoe; Mrs. McLean, Toronto; Mrs. Cranston, Toronto, and Mrs. McLean, Toronto; Mrs. Cranston, Toronto, and Mrs. McLean, Toronto; Mrs. Cranston, Toronto, Mrs. Cranston, Toronto, Mrs. McLean, Toronto; Mrs. McLean, Toro

Utilities Commission Starts Work On Three New Radio Plants.

A. O. Hunt, acting manager of the commission, stated this morning that work on the installation of radio receiving and broadcasting stations in

Raising of \$269,000 in 1924 Broke All Records, Report Shows. nigation between the different substations in case of storms

dred delegates in attendance, the eleventh and last annual meeting of organized.

The contained in the ontario Provincial W. M. S. of the Presbyterian church of Canada emergencies.

The radio stations are being installed at Springbank, Horton and Cabell street substations.

The respyterian church of Canada opened here this afternoon in St. Andrew's church. The address of the president, Mrs. J. D. Walker and the report of the financial both showed the great progress made by the W. M. S. during 1924 and the WILL RIDE IN ROUND-UP

She declared there was neither shortage of funds in America nor unwillingness on the part of the

people to give to missionary work but that there was a feeling that the money so raised was not always ex-pended to the best ability. pended to the best ability.

"They do not object to large expenditures" she said, "They are not at all staggered by the larger amounts called for, but they do object to waste through unnecessary duplication of expenditures in money and effort. expenditures in money and effort. Surely it is time that a more adequate missionary program should be in-augurated and we believe that in no other way can this be accomplished as effectively and as quickly as through the unity of the churches." In part, Mrs. Walker said: "Nineinured and twenty-four is an eventful year for us for two reasons.
Please See Page 3, Column 3.

#### The Council

## Union To Encourage Faith In Missionary Endeavors Declares W.M.S. President

Mrs. J. P. Walker Visions Greater Efficiency in Society's Program.

400 AT SESSION

very willing response made at all times by members for help, finan-cially and in service.

For the first time in its history the Cntario society has come within sight of its financial objective. Last dare of a boyhood chum, William "Bill" Jardine, secretary of agriculture, has been entered in the broncho riding event at the annual Mandam round-up to be held starting July 2. Jardine, a native of Idaho, punched cows as a youngster and developed year \$268,909 was raised, an increase of 5½ per cent over 1923. The financial report shows that many presbyterials reached their objectives, and Toronto attained what considered an impossible figure and gave \$53, 468 to the work. The ten presby-terials which reached their objectives are Algoma, Barrie, Bruce, Glen-garry, London, Orangeville, Peter-berough, Sauggen, Superior, and

garry, London, Orangeville, Peter-borough, Saugeen, Superior and Temiskaming.

In her presidential address, Mrs.
J. D. Walker kailed union as a real help to the missionary work of both churches and said, "We believe union in a sten forward and one by which is a step forward and one by which we may conserve our forces in workers and funds and a step by which we of the W. M. S. may quickly help to bring about the Kingdom of God." People are Willing

Supreme Court of Canada Finds Stocktaking Clause Illegal.

> Canadian Press Despatch Ottawa, May 5.-In a judgment which is believed to affect the licensing and controlling functions of the board of grain commissioners, the supreme court of Canada today declared sub-section 7 of section 95 of the Canada grain act ultra vires of

MISSING OFFICER.

Des Moines, Iowa, who has been miss

ing from his home since September last. He came to London in April,

18th battalion. He returned to Can-ada a captain in May, 1919. It is

thought that he is a victim of amnesia

SECTION OF GRAIN ACT

**DECLARED ULTRA VIRES** 

Above is Capt. C. John Jackson

1915, and enlisted as a private in

overages in public terminal elevators, and that all overages in excess of one-quarter of one per cent must be sold and the proceeds paid to the grain board.

#### HEAVY ONE GETS 'SOFT' JOB OF SITTING ON JAIL WOOD

There is one prinsoner at the

Cecil Smith of Windsor Wins in Appeal to the Supreme Court.

REASONS CITED

Judges Claim Income Tax From Illegal Businesses Never Intended.

Canadian Press Despatch, Ottawa, May 5,-The supreme court of Canada today gave a unanimous judgment, allowing the appeal of Cecil Smith of Windsor, Ont., against the judgment of the exchequer court, which ruled that his profits from bootlegging were subject to income

"What may be called the machinery clauses of the act clearly show that it never was contemplated that an income tax be levied on the gains derived from illicit businesses or from the commission of crime," stated Mr. Justice Mignault in giving reasons for the conclusion reached.

Not Meaning of Act. Mot Meaning of Act.

He points out that every person must make a return to the government under the income tax act, and then continues: "I think the inference irresistible that the taxpayer's return of income, the additional information which may be demanded by the minister, the books and accounts which may be inspected, and the accounts and records which the minister may require the taxpayer to minister may require the taxpayer to keep, are all in respect of businesses which may be legally carried on. It is difficult to conceive of the minister requiring criminals to furnish de-tails as to the profits derived from the commission of crime or demand-ing of them the keeping of books or ds of their illicit and criminal

"Furthermore, if the gains derived from crime are within the contempla-tion of the statute then the expense incurred in making the gains, v. g., in the employment of criminal agents would be chargeable as deductions against them, and, as to all information furnished by the wrong-doer, there would be a promise of secrecy for his protection. It is impossible to believe that anything like this was contemplated by parliament.

Smith's Claim. All the judges of the supreme court concurred in the conclusion. Justice Idington, in summarizing his view of the case, says: "I cannot believe parliament ever had, in its serious con templation in enacting the said in-come war tax act of 1917, or any amendments thereto, the conception of taxing any profits or money raised

rom such a criminal course."

If parliament had intended that profits derived in such a way were to be taxed, one would expect to find such intention set forth in most clear and unambiguous terms. Judge Idington states.

Cecil R. Smith, the appellant in the case, appealed from an assessment under the income war tax act on a portion of his income for the year 1920. The total amount of the income we's given as \$92,020. Counsel for Smith, in presenting his case to the exchequer court, said that if the dominion government was to tax profits made in bootlegging it would be recognizing something which was llegal.

As far as the local branch of the As far as the local branch of the department of federal taxation is concerned, bootleggers' incomes are still taxable. No official word has been received by Inspector Tambling of the decision that the supreme court has rendered its judgment that the profits of illegitimate businesses are not tayable. esses are not taxable.

nesses are not taxable.

"What about the money that was paid in by bootleggers last week?"
The Advertiser representative asked Mr. Tambling this afternoon.

"The money was paid in as taxes.
There is nothing to that."

"Will it be refunded?"

"As far as this office is concerned, it has not received any official word.

it has not received any official wo the Canada grain act ultra vires of the Canadian parliament.

This sub-section provides that stock must be taken annually of the action is pending. In the meaning that may be taken annually of the action is pending. In the meaning that the cation is pending.

#### MRS. BOITOWICZ SEEKS TO RECOVER INSURANCE

Canadian Press Despatch.
Hamilton, May 5.—The facts surounding the disappearance of Joe
Soitowicz last July will probably be of his own business ever since. He was born in 1859 of Scottish and Irish of his own business ever since. He was born in 1859 of Scottish and Irish of his own business ever since. He was born in 1859 of Scottish and Irish of his own business ever since. He was born in 1859 of Scottish and Irish of his own business ever since. He was born in 1859 of Scottish and Irish of his own business ever since. He was born in 1859 of Scottish and Irish of his own business ever since. He was born in 1859 of Scottish and Irish of his own business ever since. He was born in 1859 of Scottish and Irish of his own business ever since. He was born in 1859 of Scottish and Irish of his own business ever since. He was born in 1859 of Scottish and Irish of his own business ever since. He was born in 1859 of Scottish and Irish of his own business ever since. He was born in 1859 of Scottish and Irish of his own business ever since. He was born in 1859 of Scottish and Irish of his own business ever since. He was born in 1859 of Scottish and Irish of his own business ever since. He was born in 1859 of Scottish and Irish of his own business ever since. He was born in 1859 of Scottish and Irish of his own business ever since. He was born in 1859 of Scottish and Irish of his evertified in a very large of the war he was born in 1859 of Scottish and Irish of his eleminate of the county jail who has things "pretty sout." This elongate individual has plenty of weight an dhas the job of sitting on a long stick of cordwood to hold it seatedy as two perspiring mates in prison garb wield the jail cross-cut saw.

Sent recommendation to a point building inspector back to committee for third time.

Named Mrs. John Gemmell and John Colbert to act on mothers allow the county jail who has things "pretty store in dounty in the county jail who has things "pretty store in dounty in the county jail who has things "pretty store in dounty jail who has things "pretty store in the county jail who has things the with interested in a very leave the county jail who reopened as a result of a writ iss