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**ARMOUR COMPANY**

### LONGSHOREMEN PAY INCOME TAX

Many of Them Make \$8,000 to \$5,000 per Year in New York — Movie Stars Hit Hard.

Plumbers who pay income taxes are no longer the "aristocrats of labor," according to William H. Edwards, United States internal revenue collector for the second and third districts of New York, in whose district this year more than \$1,500,000,000 will be gathered up for Uncle Sam.

High wages and profitable overtime, says Mr. Edwards, have raised to the income tax paying list such workers as longshoremen, garment makers, paper hangers, railroad brakemen, chauffeurs, sailors, truck drivers and piano movers.

"And don't forget the chorus girls, the movie stars and the hotel waiters," declared the collector, adding that some of the latter are making more than \$5,000 a year in tips alone.

Street car conductors and motormen in Brooklyn for instance, he said, have made as much as \$60 a week and, if they were exempt because of the cost of their yearly income exceeds \$1,000 for

a single man or \$2,000 for the head of a family they will be required to contribute their share toward the cost of running the government. Mr. Edwards cited a few instances without, of course, mentioning any names, of boot-blacks, milk wagon drivers and bell boys who in 1919 earned in excess of their exemption and who will be required to file returns.

"Of course," said the collector, "one would hardly think that a longshoreman came within the requirements of the income tax law. Certainly he did not a few years ago when many of them found it hard to make a living. In the past year or two, however, many longshoremen have been making from \$3,000 to \$5,000 a year."

#### Stars Are Hit Hard.

"The income tax also hits some members of the theatrical profession pretty hard. Some of these actors, including motion picture stars, perhaps make as high as \$200 and \$300 a week for six months in the year. They live well and by the time their income tax payment is due may be out of an engagement. They are confronted with a good-sized tax without any immediate means. It is then up to them to get it. Last year my investigators found many diamond merchants have been doing business in this country four or five years without paying taxes. We got clared the collector, adding that some could not figure out just for how much they were exempt because of the cost of their gowns, taxicabs and other luxuries."

A fifty per cent. penalty was imposed because of their failure to pay when the taxes were due.

"Income taxes," said the collector, "should be figured as a liability just as insurance, interest on a mortgage or your winter's coal bill. Then when the time comes for payment it will not be a hardship. Nearly 20,000 persons were fined last year for failure to file returns. A certain stockbroker made \$200,000. He filed his return showing a tax of \$40,000. He defaulted in his payment, however, and in a personal interview with me, said he didn't have the money. A five per cent. penalty was imposed and he hustled around and got the money. His failure to provide for the tax cost him just \$2,000."

#### GETS GOOD POSITION

F. M. Clarke, an expert road builder, has been appointed assistant in charge of road construction to Mr. Roland, chief engineer of the Provincial Highways Commission of Nova Scotia. Mr. Clarke is an expert in road construction and has had about twenty years experience in Canada and the United States. He is a graduate in civil engineering of Dartmouth College, New Hampshire, and was assistant engineer of the New York State Highway Department for some time and also assistant engineer of the Virginia State Highways Department. Lately he had been with the Barrett Paving Company as assistant in charge of road construction, and he was in charge of the building of five miles of tarmac road between St. John and Robesay, N. B., built by the Barrett Company under contract with the New Brunswick government.

### WHAT FAIR RENT ACT PROVIDES

Summary of Legislature's Safeguards for Troubled Tenants in City of Halifax.

(Halifax Echo.)

In those days of notices of increased rentals and warnings to vacate houses the thoughts of lessors are turning once more to the "Act to Provide Fair Rents for Dwelling Houses and to Restrict the Eviction of Tenants" passed at the 1919 session of the provincial legislature and which is still in force, and references are also made to the provisions of the act of incorporation of the relief commission in the same connection. The act provides for fair rents was passed on April 30, 1919, to continue one year, and it is believed there is a possibility, even probability, that it will be extended, perhaps amended, by the legislature at the 1920 session slated to open next week.

As the act stands it applies to Halifax city, and also to any incorporated town and council of which passes a resolution declaring it shall apply. It defines a dwelling house as a house, or part of a house, let as a separate dwelling where such letting does not include any land other than the site of the dwelling house and a garden or other premises within the curtilage of the dwelling house.

The list provides that where the rent of a dwelling exceeds the amount which would be a fair and reasonable rent therefor the amount by which the rent payable exceeds the amount which would be a fair and reasonable rent shall, notwithstanding any agreement to the contrary, be irrecoverable, provided this shall not apply to any rentals that came into force prior to the coming into force of the act.

A person may not in consideration of the grant, renewal or continuance of any tenancy require the payment of any fine, premium or other like sum in addition to the rent, and where any such payment is made the amount will be recoverable by the tenant by whom it was made from the landlord.

No judgment or order for the recovery of possession of a dwelling or ejection of a tenant therefrom can be made so long as the tenant continues to pay at a fair and reasonable rate and performs the other conditions of the tenancy, except on the ground that the tenant has been guilty of conduct which is a nuisance or an annoyance to adjoining or neighboring occupiers, or that the premises are reasonably required by the landlord for the occupation of his self or some person in his employ or in the employ of some tenant from him or on other ground which may be deemed satisfactory by the court or judge making such judgment or order.

No person is liable for the breach of any agreement for the sale or letting of a dwelling house, or of any agreement, covenant, deed or other instrument or conveyance of a dwelling house or any lease of a dwelling house where such breach is occasioned by a court or a judge refusing to make judgment or order for recovery of possession or ejection of the tenant and such refusal is on some ground which if the act had not passed would not be a ground for such refusal. The act provides that the council-in-council may make such rules and give such directions as thought fit to give effect to the provisions and specifically states that it is to continue in force until April 30, 1920.

#### Relief Commission Powers.

The act (1918) to incorporate the Halifax Relief Commission provides (Sec. 22) that no action, suit or proceeding may be brought:

- (a) by any person for the recovery of the possession of any lands, tenements or hereditaments or any interest therein, or
- (b) by any landlord under the provisions of the overhanging tenants act, or
- (c) by any landlord for the recovery of any greater rate of rent than the rate payable by the tenant from whom such rent is sought to be recovered immediately preceding the 6th day of December, 1917, or
- (d) by any person for the foreclosure of any mortgage, or for sale of lands described in a mortgage without the consent of the commission in writing, which the commission may grant or refuse.

#### Taxation Increase.

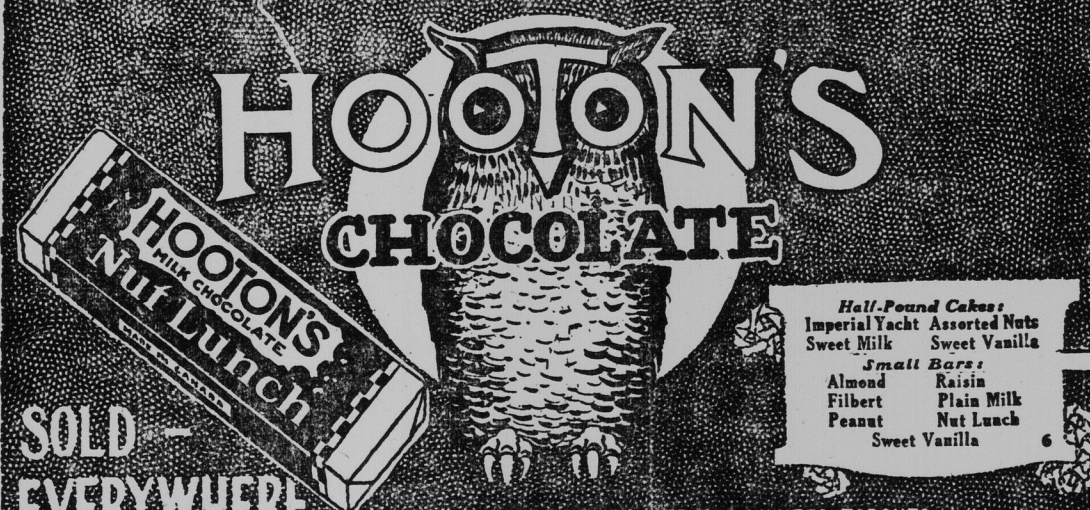
As in some cases of recent and prospective increases in taxation, or valuations for assessment, are stated as reasons for increased rentals it is not unlikely that a suggestion will be made that such increased taxation be given consideration as justifying increases in rental to the same extent but that such machinery be provided to regulate increases in rental to the amount of the increased taxation and to see that the rent boost does not exceed the tax increase. It is claimed that in many cases rent increases are away beyond the actual increases in taxes upon the same properties.

"Tell me, Mr. Wombat, of your early struggles."

"Well, my mother says they were terrible when she wanted to scrub my ears."

—Louisville Courier-Journal.

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Half-Pound Cakes: Imperial Yacht, Assorted Nuts, Sweet Milk, Sweet Vanilla.

Small Bars: Almond, Raisin, Plain Milk, Peanut, Nut Lunch, Sweet Vanilla.

Died in Texas.

Watson Lutz of Moncton has received a telegram from his niece, Mrs. Bass, in Temple, Texas, informing him of the death there of his sister, Mrs. Fraser MacDougall. Mrs. MacDougall has been spending the winter in Texas, together with her husband and daughter, Mrs. Bass.

The Late J. S. Knowles.

The Parrsboro correspondent of the Amherst News writes: "The late Joseph S. Knowles of St. John had many warm friends and admirers here who regret his passing and extend sincere sympathy to his family in their bereavement. Mr. Knowles was a writer of great talent and ability and was well and favorably known all over the maritime provinces."

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Helps appetite and digestion. Three flavours.

**IT'S** not enough to make **WRIGLEY'S** good we must **KEEP** it good until you get it.

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MUTT AND JEFF—JEFF'S IN LUCK. HE DOESN'T HAVE TO DOPE OUT ONE OF THESE CHINESE PUZZLES

By "BUD" FISHER

SEE K (B), PAGE 2. ENTER AS 27, BELOW, MINUS ITEM 24, IF LESS THAN 14 B. SUBTAX AT RATE SHOWN IN COLUMN 3. MINUS ITEM ONE. ENTER IN COLUMN 5 THE AMOUNTS OF COLUMN ONE MINUS —

M-M: A LETTER FROM THE OFFICE OF THE COLLECTOR OF INTERNAL REVENUE. I WONDER WHAT THE OLD DEAR'S WRITING TO ME ABOUT.

IT'S THE INDIVIDUAL INCOME TAX RETURN BLANK. M-M: INCOME FROM FIDUCIARIES. STATE INTEREST RECEIVED BY PERSONAL SERVICE CORPORATION ON TAX-FREE COVENANT BONDS INCLUDED IN ITEM 14, COLUMN 7. M-M:

THANK GOODNESS, THAT LETS ME OUT. I ONLY CLEANED UP 800 BUCKS LAST YEAR.

GEE, I FEEL SORRY FOR FELLOWS LIKE ROCKEFELLER.

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