

FAVOR ONE PER CENT. TAX ON TURNOVER

Rotary Club Speaker Urges Substitution for Present Business Impost.

Substitution of a one per cent. sales tax on all Canadian business turnover of \$5,000 per year and over, in lieu of the present burdensome business impost, was the proposal laid before some 200 members of the Rotary Club yesterday by Rotarian J. F. M. Stewart, director of the Dominion Steel Corporation and manager of the Port Credit Brick Works.

The business profits tax, said he, was strictly a war measure, and, before it was simply a tax whereby the government took a large share of the profits, if any were made, while it they didn't make money, it would simply frighten money away from the industrial and helped considerably in the pyramiding of profits, thus proving to be fundamentally and economically unsound. Until industrialists could pay dividends it was a hindrance to expansion and the government would only suffer a postponement of revenue.

Mr. Stewart did not believe the business profits tax would bring in anything like the amount of revenue estimated last year, and that a one per cent. sales tax, as he outlined it, would bring in the Canadian people and would be cheap and easy to collect by having a report made to the government every month on the business turnover. That the had been imposed Canada could afford to prospective settlers without taxation, and the government would only be sacrificing a few millions.

"This turnover tax," said he, "would be a budget speech in a few weeks and unless that business profits tax is removed, we shall be burdened for another year."

He also advocated buying at home to raise the value of the Canadian dollar in the United States and believed it was a great mistake to make loans payable in New York city when we could be paying the interest to our own people.

Colonel Ralston, Halifax, who commanded the 85th Battalion in France, was the guest of the club. He believed that the League of Nations could only be composed of a league of men imbued by the spirit and character

ter distinctive of Rotary, and said that he would carry with him to Australia a vivid impression of the sincerity shown by the club in the singing of the National Anthem.

Wednesday night will be ladies' night, when Rotary will informally celebrate its 16th anniversary.

DENIES LOCKOUT AT THOROLD MILL

Official of Beaver Board Companies Says Men Are on Strike.

Labor troubles in the Thorold plant of the Beaver Board Companies are not due to a lock-out, but to a strike called by officials of the International Paper Makers' Union at Albany, N. Y., in sympathy with the paper makers' dispute at the Beaver Board's mill in Tonawanda, N. Y., according to a statement issued in Toronto yesterday by J. F. Haggerty, vice-president of the companies.

Companies had seized the police authority of Thorold to break up labor troubles there, made Thursday by organized labor leaders who visited Attorney-General Ramey, were ridiculed by Mr. Haggerty.

"We have no army of men parading around with shotguns to frighten the laboring people of Thorold," said Mr. Haggerty. "Such a charge is so absurd that it does not call for a denial."

"The 70 Royal Northwest Mounted Police who are on duty at present in Thorold and vicinity were despatched to that district by Dominion authorities at Ottawa. They were sent there to clean up the entire industrial district after Dominion secret service men had carefully made a survey of the conditions existing there."

"The Beaver Board Companies are not opposed to unions. They have engaged union and non-union men without discrimination.

"We have resumed operations at Thorold and are turning out the product of every department. There were more than 300 men at work in the mill today."

LAND SURVEYORS TO MEET.

The 25th annual meeting of the Association of Ontario Land Surveyors will be held at the Engineers' Club, Toronto, on Tuesday, Wednesday and Thursday next. An interesting program has been arranged.

LATE MRS. B. B. OSLER LEAVES BIG ESTATE

Division Among Relatives and Bequests Made to Various Charities.

Margaret Emily Scadding and A. G. Ramsay have been granted probate of the will of Mrs. Elizabeth (Lily) Mary Osler, widow of the late B. B. Osler, K.C., who died January 8, leaving \$51,472.

The estate consists of half interest in the house at 515 Huron street, valued at \$6,000; cash, \$1,949; bonds, \$25,833; personal and household effects, \$1,500; stocks, \$46,139, the latter including 194 shares C.P.R., \$26,578; 33 Mackay Companies, \$5,582; 55 Toronto General Trusts, \$6,300; 10 Ogilvie Flour Mills, \$1,800; 10 Dominion Bank, \$1,920, and 18 Cosmopolitan Gas, \$3,170.

The will was executed April 10, 1918. Edith Speas Ramsay, a sister, devised the interest in the house at 515 Huron street, the contents, except other specific bequests, and a life interest in 50 shares C.P.R. and 27 shares of the Canada Sugar Co. Following her death, these were to be divided among a sister, Margaret Ramsay, and two nephews, A. Gordon Ramsay and Kenneth A. Ramsay. Under a marriage settlement of the will of her husband, made December 18, 1897, she received \$25,000, and this is to be held in trust for the children of two sisters equally, Edith S. Ramsay and Margaret E. Scadding. After their deaths, it is to be divided, half between the two nephews, Gordon and Kenneth Ramsay, and the other half to the children of a brother, William T. Ramsay. Walter Francis Ramsay, a brother, receives the income from \$20,000, for life, and after his death it passes to the two sisters.

The sum of \$2,000 is bequeathed to endow a cot in the Home for Incurable Children, Bloor street, such as to be called the Britton Bath Osler cot, reads the will. The Sisters of St. John the Divine receive \$500; an old and faithful servant.

Requests are also made to various members of the family and personal friends.

GOING AHEAD WITH PURE FOOD BUILDING

The Exhibition board met yesterday and decided to go ahead this year with the erection of a pure food building at the Exhibition grounds. The exhibitors have signed a contract with the board to pay a rental for ten years, the board to cover carrying charges, including interest and sinking fund.

CHINAMAN IS BIGAMIST.

Three months at the jail farm was the sentence Judge Coatsworth imposed yesterday on Chu Pui, a laundryman, convicted of bigamy.

CLERGYMAN CLAIMING DAMAGES FOR INJURIES

Rev. A. Ketterson, an Anglican clergyman, who served overseas for three years, is suing the Toronto and York Radial Railway before Mr. Justice Logie and a jury in the assizes for \$2,500 damages for alleged negligence. While crossing the tracks at Lake Shore road and 6th street, New Toronto, in his auto, on June 11 last, he was struck by a street car, and crushed against the side of his auto. He claims \$1,000 for personal injuries and \$1,500 for the damage to the auto. The defendants deny negligence.

COUNCIL HAS MILD AGENDA MONDAY

Will Consider Protest Against Imposing Tax on Power Production.

Unless something unforeseen develops, Monday's session of council will be a short one, as the matters to be taken up are not contentious. Some of the second readings of the board of control are:

That an interim appropriation of \$20,000 be made to the house of industry; that a further grant of \$2,000 be made to complete the public library in Eglinton; that a bylaw be passed to authorize the expropriation for the use of the Toronto Hydro electric system of the properties at 280 to 290 Macpherson avenue; that the street cleaning department be approved, and that a grant of \$4,000 be made to the L.O.E.E. Prevention fund; that an appeal be made to the city against the proposed to impose a tax of \$2 per horse power on production of power.

For Widening Yonge.

A bylaw will also be before council calling for the expropriation of land at the corner of Yonge street and Glenora avenue, which is required for the widening of Yonge street. The widening of Yonge from the C.P.R. northward has not yet been authorized by council, but early action in this respect is anticipated.

A bill will be before council to prohibit the erection of tents, awnings or other similar coverings for business purposes on buildings for the housing of motor trucks or apparatus used in any truck or cartage business in certain areas otherwise restricted against certain businesses.

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MAIL AND WIRE REPLACE DRUMMER

James L. Knowles' Prediction in Action Against Wholesale Grocers' Association.

Further evidence was heard by Justice Ure yesterday in the action brought by the attorney-general of Ontario against the Canadian Wholesale Grocers' Association and others for a declaration that certain trade agreements entered into by the defendants were illegal and for an injunction to restrain them from carrying such agreements into effect.

Robert Dawson, president of the York Trading Co., in answer to J. F. Haggerty, A.C., acting for Macdonald's, Ltd., said that there were very few instances when his concern bought from manufacturers and was treated as retailers. He did not desire to have any restrictions put on trade.

In reply to Justice Ure, witness declared that if anyone walked into his store he would be compelled to sell to him, which brought from his lordship the remark, "That's a new theory."

Deals With Retailer.

James L. Knowles, replying to A. W. Roebuck, for the attorney-general, said he was with Wholesale Grocers' Association for one year. Their trade was chiefly with retailers outside the city. They employed two salesmen. His firm maintained set prices on 80 per cent. of proprietary lines. Some competitors, said witness, were selling an article on a margin of less than two per cent. He preferred not to divulge the names of wholesalers who cut prices on proprietary articles, as the practice affected seventy-five per cent. of the having seen the invoices. Justice Ure said these people should be subpoenaed to attend and bring the invoices.

"Drummer" Not Needed.

Under cross-examination by Robert McKay, K.C., Mr. Knowles contended that the well known "drummer" would be supplanted by the telephone, telegraph and mail. Under witness' system their overhead cost was six and a quarter per cent. In his business he did not consider travelers necessary.

Witness was confident that all retail business of the world, as well as manufacturers and wholesalers businesses, could be done on cash basis.

"Do you recognize the fact that the world could not go on for a day if the world had to pay cash?" asked Mr. Helmuth, who continued, "Do you not recognize that the bulk of business of the world is done on credit?"

"Yes," replied witness.

"Could the unemployed get groceries if they had to pay cash?" "Yes, if they were thrifty and had saved up money," replied witness.

GRANDCHILDREN LOSE IN APPEAL OVER WILL

George Sheard died leaving \$178,000, and by will bequeathed \$12,000 to his grandchildren, five grand-children, the children of a daughter, Caroline, who had died eight years before the making of his will. A clause in the will provided that the share of any child should, in the case of the death of that child, be distributed among the children of such child. The five grandchildren claimed to be entitled, under this clause, to a share in the residue, or about \$27,000. Justice Ure held that the mother, having died before the making of the will, took no share, and therefore the grandchildren could not share in the residue.

The appellate division yesterday morning gave judgment upholding Justice Ure's view, and dismissing the appeal on behalf of the grandchildren.

ALL OFFICERS ELECTED ARE TORONTO PEOPLE

The Ontario Granite and Marble Dealers' Association, closing its annual conference at the Caris-Ritz yesterday, has broken up records by electing Torontonians to all offices. J. R. Ritchie was president; H. S. McLeod, first vice-president; and D. T. McIntosh, second vice-president; C. W. Wardell secretary-treasurer.

Ninety Ontario firms and companies are comprised in the association and the present convention has devoted itself chiefly to plans for creating a higher standard of memorial art in Canada and protecting the public in the matter of cemetery regulations.

YORK LODGE, L.O.Y.B., ELECT NEW OFFICERS

Officers for the ensuing year were elected by County Lodge of York, L.O.Y.B., at the annual meeting held in Victoria Hall, as follows: A. Mitchell, W.M.; G. C. Alty, D.M.; W. J. Warde, chaplain; L. Seeman, recording secretary; A. Jenkins, treasurer; A. E. Ellis financial secretary; V. Thornley, lecturer; J. Birmingham, deputy lecturer; A. Baird, second deputy lecturer; E. Fraser, D.C.; R. W. Bro. R. Hardy-Small, G.M., conducted the election.

TORONTO WIDOWS' WILL.

Almira J. Jackson, widow, who died Nov. 24, left \$25,491, consisting of cash \$1154, stocks \$2549, and mortgages \$21,788. By the will made Jan. 14, 1919, a son, Bertram S. Jackson, receives a life interest in the estate, share, and in the event of his not surviving, a brother, Alonzo Snider, of Teuton, Man., inherits.

BUILDING PERMITS ISSUED.

Permits were issued by the city architect's department yesterday as follows: E. Hobson, dwelling, south side of Glenora avenue, near Duplex line and garage, east side of Glenora, \$5,500; J. F. Gladwell, dwelling, 169 Main street, \$3,400; W. J. McIntosh, dwelling, west side of Queen street, \$4,500; G. H. Lankin, pairs of dwelling, east side of Rhodes avenue, near Danforth avenue, \$20,000; H. C. Gault, dwelling, 169 Main street, \$4,000 and Canadian Packing Co., addition to factory building, foot of Bathurst street, \$3,000.

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CO-OWNERS OF CARS LIABLE FOR DAMAGES

When one co-owner of an automobile takes friends for a free ride, even without the knowledge of the other co-owner and negligently runs into the Ontario motor act, equally liable in an action for damages brought by their injured friends.

Such was the decision yesterday of Justice Middleton who awarded Geo. Parlov \$1500 damages against John Lozima, who was driving the car, and Parlov lost four teeth and had a rib broken.

Protest Tampering With Privy Council Appeals

A petition has been sent by the Benchers of the Law Society of Upper Canada to every member of the legislature protesting against any tampering with appeals to the privy council and asking that they may be heard before any further steps are taken in connection with the proposed bill to abolish such appeals.

LENTEN LECTURE SERIES.

An interesting series of Lenten lectures commenced yesterday at St. Michael's Cathedral when the Pastoral Fathers of New York spoke to a gathering which filled the seating capacity of the church. Commencing on Sunday night the talks are to be exclusively for the men. There are three

FIVE-YEAR TERMS FOR SHOPBREAKERS

In the sessions yesterday afternoon Gordon Simpson was sentenced to five years on each of five charges of shopbreaking by Judge Coatsworth. The sentences to run concurrently.

Charles Lang was similarly sentenced to five years on two charges of shopbreaking, and Andrew Sinclair to three years on two charges of shopbreaking. Thos. Quinn, also charged with shopbreaking, will appear on Monday. Wm. Thompson elected to be tried by a judge and jury on charges of shopbreaking, and Charles Heber will come up Monday.

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Do not try to become slender by drastic doses of thyroid or salts. Reduce weight and maintain it also by the reliable Korean system. The shadow on this picture, a very young girl, has been reduced from 120 lbs. to 100 lbs. by the Korean system. Now she is a slender, graceful, healthy girl. Why not you?

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