

The Toronto World

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WEDNESDAY MORNING, JAN. 23, 1913

MR. FORMAN AND TAX REFORM.

Large sums are being made by land speculators and the municipality should share in the increment.

In these words Commissioner Forman faces the problem which the rapid growth of every modern city presents. To the extent that increased assessment subjects such land to heavier taxation he admits that the municipality derives a small advantage, but he continues, "This it may be contended is too slow a process and it might seriously be considered that a direct tax be imposed on all sales of land."

What has The Telegram to say to this? "It would provide a very considerable annual revenue, which would be applied solely to the reduction of the tax rate," Mr. Forman asserts. There is no reason why this plan should not be adopted at once, and the city should apply to the legislature for the necessary authority.

One particular effect it would have which would remedy the greatest existing weakness of the assessment department. Rather than pay two per cent, on the difference between real and assessed values owners would insist on having their property properly rated. There would be no two per cent, to be collected under these circumstances, but the city would be collecting its taxes on full values and not on amounts from 25 to 60 per cent under value. The whole assessment role under such a law would be tuned up to actual values, as is the case in many United States cities, and with the increased roll there would be a lower tax rate.

The Telegram has been very much opposed to this plan for making city land speculators come up to the city treasury. It was all the paying to be done by the land owners and land butchers outside the city limits. "We believe in making them pay also, but we would not commit ourselves to The Telegram's principle of robbing the devil. By annexation of those districts whose values are affected by proximity to the city the taxes would be levied on the same principle as Mr. Forman proposes. They would pay their two per cent, on the difference of values and could make as fair objection to such a levy. But as long as they remain in the county or the township their taxes should go to those municipal authorities. The Telegram makes the absurd plea that the city men have been paying taxes for years and should contribute nothing out of unearned increment on that account. But what does The Telegram think they paid taxes for during those years? Did they not get all the municipal services and all the advantages which various administrations inspired by The Telegram have been able to impart? If The Telegram would tax the outside land owners, as we fully agree they should be taxed, they must get some return for their contribution, or has The Telegram abandoned the principle of no taxation without representation?

A broad policy of annexation and the adoption of Mr. Forman's two per cent, levy on unearned increment would go a long way to adjust the anomalies of the suburban property situation. If The Telegram really wishes to get at the unearned increment as The World does it will support Mr. Forman's proposal.

THE DEMAND FOR GOLD.

So interlaced in finance are the civilized countries of the world becoming that it is no longer a dream to look for an almost universal recognition of the enduring benefits of peace. Not only this, but the burden of the huge armaments now maintained is clearly perceived to be one of the main causes of the present money stringency. Yet another is the enormous absorption of gold by India, which in 1912 amounted to nearly, if not quite, \$146,000,000, close on one-third of the total production, estimated at between \$468,000,000 and \$470,000,000.

These factors in international finance are strongly emphasized in a special article contributed by the Hon. George E. Roberts, director of the United States Mint, to Financial America of New York. Regarding the Indian demand for gold, which is still increasing, he asks the pertinent question—What does an increase of five or ten millions in the annual production of gold amount to when India increases its re-

quirements by several times that amount, retiring it absolutely from use? For aitho the secretary of state for India indicated not long ago that the natives of India were inclining to use gold rather than hoard it, so conservative are their habits that it may be years before the present stringency is alleviated.

If there be a gold stringency, as Mr. Roberts and Financial America affirm, the increased gold production of recent years cannot have had that main influence on high prices which is commonly supposed. The director indeed says that "if no more gold is available for Europe in 1913 than in 1912, discount rates will rule high and industrial expansion will be curtailed. The tendency will be toward stagnation and lower commodity prices." A call on America for gold can be made by the simple process of realising American securities, and this would in turn render the financing of new enterprises on this side the Atlantic more difficult. India is the crux of the situation and if her craving for gold cannot be stayed, the suggestion of a royal commission to investigate Indian conditions will have to be taken into serious consideration.

NOT WORTH THE WORRY.

Governor Sulzer of New York has said all that is necessary about the Ferris report. "Forget it," he says, "it is not worth the worry you appear to be giving it." Senator Harvey Ferris is a young man whose connections are wholly with the electric corporations. The electric corporations of New York are one heart and spirit with those of Ontario. The \$25,000,000 electric trust which represents the united opposition of Toronto and Hamilton Electric interests to the Ontario Hydro-Electric Commission is on the friendliest terms with the New York people. There is a scheme on to get hold of Long Sault power and transmit it to New York City. Ontario consumers would lack and New Yorkers would be freed. Hence the activity of Senator T. Harvey Ferris.

MORE OR LESS?

The Globe should start another campaign to increase the size of the loaf. Three years ago we used to get 20 ounces of good bread for five cents, but the Globe was not satisfied and promoted a bill which reduced the size of the loaf to 12 ounces while the price remained stationary at five cents. Some bakers produced a loaf of 24 ounces for which six cents was charged, and a general move is now being made in that direction. Citizens are not clear yet whether they are expected to pay six cents for the 12-ounce loaf for which they have been paying five cents since The Globe demonstrated.

BOARD OF TRADE ACTIVITIES.

The Board of Trade seems to be developing more corporate consciousness, and along with that more sense of its duty to the community than any other body in the city. In the last few years the board has given an inspiring lead in many important public matters, and has supported everything that made for the welfare of the city. That the intelligence and authority of such a body should be enlisted on the side of good government and progress in the city is decidedly encouraging.

Mr. G. T. Somers, who has just retired from the presidency, is one of a number of representative business men who have each year added in carrying on the work the board felt to be profitable and necessary. He will, like his predecessors, find that there is plenty of work to be done after the term of office has expired, and he can further, as no doubt he will, the causes he has dwelt upon in his valedictory. The extension of good roads, the separation of railway grades, the immediate erection of a new postoffice, and the completion of the Welland Canal proposals are foremost among these.

TRUST RESTRAINT.

Seven bills prepared by Governor Wilson of New Jersey, and President-elect, with the assistance of Chancellor Walker and Judge Van Syckel, were introduced in the State Legislature, on Monday night. The first imposes punishment by imprisonment and a \$1000 fine for any corporation, firm or individual who enters into an agreement to limit production or increase prices, to prevent competition, to control prices, to preclude free and unrestricted competition, and includes

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HUSBANDS AND SONS.

Upon one coast the Rockies stand, as wardens of our western land; with peaks superb and vistas grand, stupendous and gigantic; we travel east a week or more before we hear the sullen roar upon our country's eastern shore of waves from the Atlantic.

Whatsoever may be the fate of these bills in the New Jersey Legislature, their introduction is important, as indicative of the attitude of the president-elect towards some of the later developments of corporation practice. They show him to be keenly alive to the menace of combinations organized to exploit the public, and they attack the evil in the only effectual way—that of fixing responsibility on individuals in the cases where directors seek to shield themselves behind fictions of law. Private corporations are by legal fiction separate persons, but they are all under individual control, and many of the abuses from which the public suffer will be rectified when the man or men responsible for their conduct are made amenable to the punishment inflicted on individual personal action.

RODE AND GUN.

The one magazine that appeals especially to the hunter, fisherman and sportsman generally throughout the whole of Canada, Rod and Gun, in Canada Rod and Gun brings the sportsman into close touch with his favorite recreation at all times, and particularly at those seasons of the year when he is not able to indulge in person. The January number is an especially interesting issue, with its leading story of the Mighty Mackenzie River, and its other stories of hunting and fishing experiences in the wilds of Canada, stories which will be long remembered by the sportsman. There is also the usual quantity of live news about the different sporting clubs.

RAWDON TOWNSHIP CONSERVATIVES.

BELLEVILLE, Jan. 21.—(Special.)—At a largely attended meeting of the Conservative Association of Rawdon Township, officers for the year were elected. Resolutions were unanimously adopted expressing confidence in the policy of Hon. R. L. Borden and his colleagues and in the administration of Hon. J. P. Whitney. R. Cook, M.L.A. for North Hastings, was present.

WREYFORD'S 85 King West Stock-Taking Sale. 4 COLD WEATHER NECESSARIES. WINTER VESTS. NORTHWEST CAPS. SCOTCH RIBBED WOOL HALF-HOSE. Balance of Overcoats, mostly size 42, HALF-PRICE. 6 Ladies' Polo Coats, reg. \$25.00, for \$12.50.

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ANNOUNCEMENTS. Jan. 21, 1913. Motions set down to single court for Wednesday, 22nd inst., at 11 a.m.:

- 1. Forcible v. Waters. 2. Holden v. Ryan. 3. Peremptory list for appellate division set for Wednesday, 23rd inst., at 11 a.m. 1. Bingham v. Mullen. 2. Colquhoun v. Fullerton. 3. Fretz v. C. F. R. Co. 4. Halliday v. C. F. R. Co. 5. Arley v. Sydenham. 6. Guley v. Weller. 7. Holdich v. C.N.R. and cross appeal. 8. Pattison v. Ern.

Master's Chambers. Before J. S. Cartwright, K.C., Master. Copland Brewing Co. v. Waterhouse and W. R. Smyth, K.C. Motion by plaintiff for an order renewing writ of summons. Order made.

Merchants' Bank v. Glendonning-G. L. Smith for plaintiff; no one con- sidered for defendant. Motion by plaintiff for judgment and costs. Order made. Roscoe v. McConnell—J. G. Smith for defendant; J. P. MacGregor for plaintiff. Motion by defendant for an order postponing trial. Order made postponing trial until week beginning Feb. 17, and validating notice of setting aside.

London Mutual Fire Insurance Co. v. New Fenik Compagnie Anon d'Assurance. Motion by plaintiff for an order for issue of a writ for service out of the jurisdiction and for service of same by the defendant. Order made. Time for appearance limited to 30 days. M. Clark for plaintiff. O. S. Oler for defendant. Motion by plaintiff for an order for examination for discovery of R. Limburg, as an officer of defendant company, and motion by defendant for an order for examination of plaintiff for discovery. Order made. Appearance by George Angus, appointed special examiner for that purpose at New York, on 24th or 25th inst. Costs of order and examination thereunder to be in the case.

Judge's Chambers.

Parish v. Hopkins—F. W. Harcourt, K.C., for infant. Motion on behalf of two infants for an order allowing payment into court of their moneys. Order made. R. A. Montgomery for Toronto Suburban Railway Company; re Bonham and Toronto Suburban Railway Company. R. R. Henderson for the railway company. Motion by the railway company for warrant for immediate possession. Orders that upon payment into court of \$1400 in Holdings' cash and \$3000 in Bonham's case warrants to go. R. Eakest Estate—J. H. Hancock (Galt) for executor. Motion by the executor, Jane Gardner, on consent, for an order allowing payment out of court of certain moneys. Order made.

Delap v. C.P.R. Railway Co.—A. MacMurtry, K.C., for defendant. F. Arnold, K.C., for plaintiff. An appeal by defendant from an order of the master in chambers. By arrangement between the parties motion enlarged sine die. Re Humphries—F. W. Harcourt, K.C., for executor. Motion by executor for an order giving leave to pay certain moneys into court. Order made. Pallandt v. Flynn: Canadian Bank of Commerce v. Pallandt; Pallandt v. Arnold, K.C., for plaintiff. An appeal by defendant from an order of the master in chambers. By arrangement between the parties motion enlarged sine die.

Re Short and A.O.U.W.—A. G. S. Lawrence for the society, R. F. G. F. Arnold, K.C., for plaintiff. An appeal by widow, F. W. Harcourt, K.C., for infants. Motion by the society for an order giving leave to pay insurance moneys in question into court. Order on consent of all parties that money be paid into court. McDonald Thresher Company v. Stevenson—J. F. Lennox for defendant.

Appellate Division. Before Mulock, C.J., Riddell, J., Sutcliffe, J., Litch, J., Haines v. Mackay—D. Cameron for plaintiff. J. M. McEvoy (London) for defendant. An appeal by plaintiff from the judgment of the court of Dec. 2, 1912. An action for damages. At the trial the action was dismissed with costs. Judgment reserved. Fisher v. Naylor—A. C. Heighington for defendant. H. E. Rose, K.C., for plaintiff. An appeal by defendant from the judgment of the court of County of York, of Dec. 2, 1912. An action by two ladies to recover \$200 paid by them to defendant as a deposit on an agreement for sale of two houses to them by defendant, which said agreement they alleged defendant refused to carry out according to the terms thereof, wherefore they claimed a return of their deposit with costs. Judgment was awarded plaintiffs for \$200 and costs. Appeal argued and dismissed with costs. Wood v. City of Hamilton—H. E. Rose, K.C., for defendant. W. M. McClement (Hamilton) for plaintiff. An appeal by defendants from the judgment of Clute, J., of Dec. 3, 1912. Plaintiff, a widow and lessor from defendants of a market stall, brought

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Re R. S. Robertson (Stratford) for plaintiff. Motion by defendant for an order prohibiting defendant from taking any further proceedings and prohibiting clerk and bailiff of Stratford County Court from issuing or acting on any execution. Enlarged until 24th inst. Re Emmons and Co. Ltd.—Hutton (Rowan and Co.) for petitioners, one contra. Motion by petitioners for a winding-up order. Order made. Reference to master in ordinary. Re Williamson appointed administrator. Leave to stay proceedings under winding-up order and to proceed under assignment.

Re Catharine Hughes—Willoughby (C. G. Jones), for inspector of prisons and public charities. Motion by inspector of P. and P.C. for an order for payment of moneys out of court for maintenance. Order made. Re John Gehl—Willoughby (C. G. Jones) for inspector of prisons and public charities. Motion by inspector of P. and P.C. for an order for payment of moneys out of court for maintenance. Order made. Lovell v. Lovell—J. King, K.C., for plaintiff. J. D. Montgomery for defendant. Motion by plaintiff for an order for increase of money and for a reference to ascertain same. Enlarged one week.

Re Mitchell and Doyle—G. H. Killmer, K.C., for defendant. A. B. Colville (Campbell) for plaintiff. Motion by defendant for an order of prohibition directed to the clerks of the Ninth Division Court of Toronto, and Durham and the Second Division Court of Bruce. Reserved. Trial. Before Middleton, J. Re Plan M. 188—A. C. McMaster for applicants. A. C. Craig for certain property owners on Albany avenue. Several other property owners in person. An application under the statutes to amend above plan by closing Spadina avenue thereon and opening in lieu thereof a new street some distance south thereof and by closing Spadina avenue thereon and opening in lieu thereof a new street to the south thereof. Judgment: I am of opinion that I must hold that the memorandum executed by the city and attached to the instrument filed in the city land titles office amounts within the meaning of the statute to an assumption by the city of the road in question for public use. By this instrument the city has in the most formal way accepted the said avenue as a public highway. The application fails and must be dismissed. I give those represented by Mr. Craig their costs, which I fix at \$50.

JAMAICA'S NEW GOVERNOR. Sir William Henry Manning is Appointed. LONDON, Jan. 21.—(Can. Press.)—Col. Sir Wm. Henry Manning has been appointed governor of Jamaica, to replace Sir Sydney Olivier, who has held that office since 1907. Col. Manning has been governor and commander-in-chief of the Nyassa land protectorate since 1910.

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