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## Income Tax Helps.

ALTHOUGH MANY thousands of Londoners pay income taxes annually, few realize what motives were behind the action of the authorities in placing such a levy on citizens.

The ratepayer of the present day in Canada is burdened with income taxation by two separate powers. They are the federal income tax, and that levied by the municipality, and the motives for levying these taxes are vastly different.

Federal income tax was inaugurated as a means of reducing the Canadian debt accruing during the great war. The municipal income tax was put in force to relieve the small property holder in receipt of an income less than the statutory exemption.

Effects of the municipal income tax on the small property holder tend to relieve him of a portion of the taxes on his land and buildings, by deriving necessary revenue from a different source. Municipal taxes are made up of those derived from assessment on land, buildings, business and income.

The striking committee of the city council, in arriving at the tax rate each year, must first be provided with a report of the estimated expenditures for the year. In order to determine the funds necessary to be raised by taxes during that year. For example, if the total assessment for the city is one hundred million dollars, and the expenditure estimate at one million dollars, the tax rate would be 10 mills.

If, of that total assessment there is included twenty-five million dollars of income assessment, this relieves the tax rate on property. Excluding the income assessment in this instance would limit the total assessment to seventy-five million dollars and boost the tax rate to 13.33 mills.

Therefore, in this case, the property owner whose income does not exceed the statutory exemption, is relieved in taxes to the extent of 3.33 mills on his property value, which is made up by citizens earning larger salaries.

From this it may be seen that the small taxpayer, who contributes the backbone of any municipality, is partially protected from the burden of heavy taxes by the income tax, the amount of benefit varying directly to the amount of income assessment in the municipality.

During the past three years the Ontario Legislature has devoted a great deal of time to, and has shown considerable interest in municipal income taxation problems, this being particularly noticeable at the last session. Income tax regulations are now considered more near the acme of perfection, in point of protection of the interests of all involved, than ever in the history of the province as a result.

## Very Small.

HERE is a summer editorial from the *Toronto Telegram*:

"Canada is foolish enough to serve as the victim of Hon. W. L. M. King's premiership. But Canada is not good enough to serve as the scene of Hon. W. L. M. King's summer outing. A camp in the Adirondacks is mentioned as the present postoffice address of Canada's premier."

If there is anything smaller or meaner than any paper could say of a public man we have no conception or recollection of it.

Have we not thousands of Americans coming to Canada every summer? Do we not make summer camps to attract them?

We do not know whether PREMIER KING is in the Adirondacks or not, and it is none of our business. If he can find a quiet place there to his liking it is entirely his own affair.

The *Telegram* exists for the purpose of throwing harpoons into Canadians who do not happen to camp in the *Telegram's* peanut patch.

## The Coal Strike.

OPINION is expressed in many quarters that the action taken at the end of the strike of the miners of bituminous coal, and will probably hasten the termination of the strike in the anthracite field. But the settlement is properly to be regarded as a truce rather than an assurance of permanent peace in the coal mining industry. To be sure, there is welcome provision in the agreement for the creation of a committee of inquiry whose personnel shall be acceptable to the president of the United States, this committee being charged with the duty of reporting upon the state of the industry for the benefit of the public, the operators and the mine workers; and conferences within the industry are provided for with a view to facilitating the negotiation of an agreement covering wages and working conditions to become effective next April.

But JOHN L. LEWIS, president of the mine workers, declares that all this does not "barter away the rights of the workers by commitment to arbitration." In other words, the new machinery for the settlement of differences, while it may diminish the likelihood of another strike in the



near future, carries no assurance that there will not be one.

For all that, the miners in making the truce have abandoned some of their chief contentions. They were loudly insistent upon a national agreement. Their emissaries are now scurrying over the country making local agreements. There was the attempt to use the Central Competitive Field conference in laying down the terms of the national agreement. That attempt was abandoned at Cleveland. In the language of the president of one of the largest producing companies to sign the new agreement, "the Central Competitive Field conference, to which we attribute most of our past difficulties, was definitely broken up and abandoned, and the meetings were thrown open to operators and miners from every district in the United States."

The truce is not one that will lower coal prices. Until next April the miners are to have the pay they were receiving up to the time of the strike. Other provisions of the old agreement, including the miserable "check-off" system, under which the operators collect the dues for the union, are also continued. The spectre of a coal famine recedes, but the heavy charges for this basic necessity of life will not be abated, through the winter at least.

Still there is room for hope that the truce is the forerunner of more stable conditions within the industry than have existed in the past. It is the consensus of opinion that there is need of reform. A commission of investigation, composed of men of character and ability, may point the way to remedial measures that will mean much to the country. And it may so inform public opinion that it will be a more effective force in the event of future trouble than it has been during the present strike. By cracking the coal strike in a few fields the public will hope that the Cleveland conference has heralded the early breaking up of the strike wherever it is in force.

DR. BISHOP'S ADVICE

## Passing of the Corn



BY DR. R. H. BISHOP.

ORNS are not as popular as they were, because people are learning wisdom in the selection of shoes—they have found by experience that it is better to fit the shoes to the feet than the feet to the shoes. Still, despite waning popularity, the corn crop is larger than any year we have known. There are still people who ignore the fact that corns are warning signs that the feet are being ill-treated. Either tight shoes which may in time deform the bones of the feet, or loose shoes that permit the feet to chafe, will result in corns.

Loose, ill-fitting shoes cause nearly as many corns as shoes that are too tight. The pressure of badly-fitting shoes on the chafing of the toes against

## LITTLE 'TISERS

One advantage in listening to a radio concert is that when the soprano comes to swat high C you don't have to hang onto the seat wondering if she's going to bust or stick it through.

## LEARN A WORD EVERY DAY

TODAY'S word is—NAIVE.

It's pronounced—nah-eev, and in the original French, from which language it was borrowed, should be without accent, though in English the second syllable is emphasized. It means—unaffectedly simple, unsophisticated, artless. It comes from—French, "naïve" or "naïf," whence, in turn, it is from Latin, "nativus," meaning "innate, natural, native."

It's used like this—"Experienced politicians express considerable amusement at the seeming naïve belief of the interests which hope to profit from a high protective tariff that their motives are wholly altruistic, while all who oppose them are selfishly actuated."

## READ YOUR CHARACTER

By Digby Phillips.

NO. 299—FOURTH ANALYSIS. Here is a description of a specimen of handwriting, sufficiently complete for the purpose. Try your hand at analyzing it and telling something of the character of the person who wrote it.

The writing is not of the "artistic" sort. It is not a good-looking hand, though the letters are well formed and legible. Entire words apparently have been written without lifting the pen from the paper, and in many instances the final stroke of one word has become the initial stroke of the next. The letters are vertical and well spaced, rounded in form. The writer bears but lightly on his pen. The letters

the leather when walking, creates a hard layer of skin at the point of irritation. In time this becomes a cone-shaped mass, the apex of the cone pressing inward upon the sensitive tissue beneath. Broad-toed shoes, though not necessarily square-toed, usually will remove the pressure if the corn is on a toe. To remove a corn, first soften it by soaking the feet in very hot water for twenty minutes, then dry and apply the simple corn cure—five grains of salicylic acid dissolved in half an ounce of flexible collodion, painted on the corn only. This softens the corn so that it may be picked off. If it is necessary, the treatment should be repeated daily. Then see that there is no pressure on the spot that will bring it back. A corn or callous should never be cut without first washing the hands thoroughly, boiling or thoroughly washing the razor with hot, soapy water and alcohol, and painting the skin over and all about the corn area with tincture of iodine.

## 25 YEARS AGO TODAY

HERE WE HAVE ITEMS OF LOCAL AND DISTRICT INTEREST AS RECORDED IN THE ADVERTISER OF 1897.

AUGUST 18, 1897.

Mr. S. J. Radcliffe, B.A., English master in the London Collegiate Institute, and Mrs. Radcliffe returned to Stratford a few days ago from a tour of six weeks through California and Mexico.

The Seventh Fusiliers Band will play in Victoria Park, weather permitting, Thursday evening, under the direction of Mr. Roselle Pococke.

The firemen had a run last night to Nash's carriage shops on York and Talbot streets. Smoke was seen issuing from the factory chimney, and an alarm sent in. It was nothing more serious, however, than a fire in the varnish room, where employees were working overtime.

Master E. Hyman and Miss Adie Hyman have been the guests of Mrs. George Elliot during the past week.

The trouble between J. A. Robinson and the cottagers on Orchard Beach is not settled yet. There was a meeting on Saturday night at E. R. Hunt's to argue the matter. Mr. Robinson offered to accept \$300 for the right of way along the beach, for all time to come. The people do not feel disposed to accept this, and so the matter stands till the courts decide it.

Mr. and Mrs. Duncan McArthur, the young Strathroy couple who were united in the bonds of matrimony last Tuesday afternoon, returned home from their honeymoon trip on Saturday evening.

are small and the capital are plainly made. Those toward the end of a word are larger than those at the beginning. Would you say that this was the writing of a man or a woman, and what would you make of the writer's character?

The chances are greatly in favor of a man being the writer of such a hand, though it would not be unheard of for a woman to write it. The haphazard writing indicates a straightforward nature, and the connected letters, the quality of connected, logical thought, while the increasing size of the letters shows conscientiousness. Vertical writing indicates that in all probability the writer has good judgment, particularly in view of his habits of logical thought. The rounded hand indicates here, we should say, calmness and kindness; the fine writing, the plain capitals, modesty. A degree of intellectuality is shown by the small writing.

Tomorrow—Fifth Analysis, (Copyright, 1922, by Public Ledger Co.)

## Our Own Country

FUR TRADING POSTS. Q.—How many fur-trading posts are still conducted by the Hudson's Bay Company? A.—The Hudson's Bay Company, which is over 250 years old, still conducts over 200 fur-trading posts in all parts of central and western Canada.

"FIDELIS." Q.—Who is the Canadian poet and writer who uses the nom de plume of Fidelis? A.—"Fidelis" is the pen name of Miss Agnes Maule Machar of Kingston, who has written several volumes of poems and fiction.

CANADA-UNITED STATES TRADE. Q.—With what country does Canada do the biggest trade? A.—Canada does the biggest trade with the United States, namely, \$1,398,499,000 for the fiscal year 1920-21.

## JEST

RELIEVED ANXIETY. Six-year-old Dora returned unusually early from school the other day. She rang the doorbell. There was no answer. She rang again, a little longer. Still there was no response. A third time she pressed the button, long and hard. Nobody came to the door, and she pressed her nose against the window pane and in a shrill voice which caught the ears of every neighbor, called:

"It's all right, mamma. I'm not the installment man."

LABELLED. In an art gallery two women were standing in front of Millet's famous picture, *The Sower*.

"I wonder what kind of grain he is sowing?" said one woman.

"Why, millet, of course," replied her companion. "Don't you see the name in the corner?"

TOO SMALL. "Dora—Well, dear, I wouldn't be in your shoes for a good deal."

Hilda—No, darling, you couldn't get them on, could you?

THINKING OF DAD. "My papa is a mounted policeman," said Eric to a visitor.

"Is that better than being a walking policeman?" asked the visitor.

"Course it is," replied Eric. "If there is trouble he can get away quicker."

HER CHIEF LACK. "Maude has wonderful control of her voice."

"Yes, she can do everything with it but stop it."

A NATURAL CHOICE. The motor car had skidded on the wet road and upset. An Irishman came up and said to a friend in the crowd: "What's the excitement, Pat?" "Turned turtle," said the new-comer. "Bedad, that must be the reason it chose a mud puddle."

A TREAT FOR JOHNNIE. Tom, said his wife, I don't believe you smoked one of those cigars I gave you on your birthday.

That's right, my dear, he replied, I'm going to keep them until our Joannie wants to learn to smoke.

SUPEREROGATORY. "I thought you were going to heckle that speaker?"

"After he got well started, I decided it would be a shame to interrupt him. He was doing himself more harm than I could hope from anything, I could suggest."

## HOLY ORDERS FOR WOMEN PLANNED

Episcopal Church To Discuss Proposal At Convention in Portland, Ore.

NEW YORK, Aug. 17.—(By Canadian Press.)—Holy orders for women will be put before the coming convention of the Episcopal Church in Portland, Ore., according to reports published here. It has been felt for some time that the order of deaconesses was not clearly enough defined from the province now, covered by the sisterhoods, and a commission was named at the general convention in 1915 to present a report to the convention.

"Minor orders" only are contemplated, and the report makes this clear in the proviso that nothing in the proposed canon shall be taken "as favoring the opening of the priesthood to women, but instead, to provide an order similar to the primitive order of deaconesses as found in the Epistles of St. Paul and the Acts of the Holy Apostles."

It is expected that this report will create more furor than a similar one passed at the Pan-American conference in London in 1920. The fear is expressed that the canon will mean the opening wedge to the priesthood for women.

By the proposed canon, a woman will undergo the same examination and be subject to the same conditions set for men looking to deacons orders. She must be certified by twelve persons in good standing in the di-

ocese before even being accepted as a postulant, and her papers must be passed upon by the standing committee of the diocese prior to her acceptance by the bishop. The canons also set the literary attainments she must have.

WHAT'S IN A NAME? Mrs. Gassaway—Have you heard that the president of the electric company has had his little girl christened "Electra"? Mr. Gassaway (president of the gas company)—Then we will call our little girl "Gassandra."

GOLD STORAGE. Newed (arriving home)—Mr. Naybor just told me he'd sent over a live chicken. Where is it? Mrs. Newed—I put it in our new icebox to keep it fresh until it is killed tomorrow.

# SMOKE SENATOR CUT PLUG

DELICIOUSLY **15¢** A PACKAGE FRAGRANT

Also packed in ½ lb. tins

## WEEK-END SNAPS

FOR FRIDAY AND SATURDAY AT London's Central Shopping Place

## SUITS

Ladies' Pure Wool Botany Serge Suits in navy and black; button, stitching and braid trimmed; lined with extra good quality mercerized lining; sizes 16 to 40; regular \$25.00. For ..... **\$15.00**

## SUITS

To clear, our complete range of Smart Jersey Suits, a well-made suit with inverted pleats, or tucked backs, with Tuxedo or convertible collars; no two alike; sizes 16 to 40; regular \$17.00. For ..... **\$9.95**

## Sheets.

Large Double-Bed Size Hemmed Sheets, made of extra good quality round-thread cotton; sheets that will keep their shape after being laundered, as they are torn instead of cut. **\$1.50 each or \$2.75 pair**

## HOSE --- 25c Pair --- HOSE

25c pair—1,000 pairs of Pure Thread Lisle Hose, double sole, heel and toe, garter top, in black, brown, navy and white; regular up to 60c a pair. All put in one lot to clear. At, per pair ..... **25c**

## HOSE! HOSE!

REGULAR \$2.00 PURE SILK HOSE FOR 98c. Ladies' Pure Silk Hose, double sole, heel and toe, in black, brown, navy and gray, including heather mixtures; regular \$2.00. For, a pair ..... **98c**

## HOSE! HOSE!

75 dozen Ladies' Pure Silk Fashioned Hose, double sole, heel and toe, in black, beaver, gray, brown and white, also ribbed heather mixture, values up to \$2.50. For, a pair ..... **\$1.29**

## Wash Satin.

White Wash Satin, pure silk back and a real good weight, full 36-inch width, specially adapted for skirts. **\$1.75 yard**

## White All Pure Wool Botany Serge.

54 inches wide, a great material, specially adapted for a good wash skirt. Price **\$2.25 yard**

## EXTRA SPECIALS

BATHING SUITS—All Wool Bathing Suits, in rose, gray, purple and blue. Regular \$6.75. To clear at ..... **\$4.49**

GINGHAM DRESSES—One special lot of Smart Gingham Dresses, in plaids and stripes. Special at ..... **\$1.75**

BREAKFAST DRESSES—Of blue and pink chambray ..... **\$1.00**

NIGHT GOWNS—Of fine nainsook, slipover style, nicely trimmed. Regular \$3.00, for ..... **\$1.98**

NIGHT GOWNS—Of strong cambric, embroidery trimmed. Special at ..... **\$1.25**

Ladies' Fine, Knit, Sleeveless Vests ..... **25c**

## EXTRA SPECIALS

MIDDIES—Made of fine drill, with detachable collars, trimmed with white braid. Regular \$3.50. To clear at ..... **\$1.98**

10 dozen Ladies' Oversize, Sleeveless Vests ..... **50c**

LADIES' COMBINATIONS—Step-in style, made of fine cotton. To clear at ..... **98c**

CAMBRIC DRAWERS, nicely trimmed, with torchon lace. To clear at ..... **69c**

Children's Princess Slips, trimmed with lace edging, 2 to 10 years. Priced from ..... **65c to \$1.19**

Misses' Washable Hygienic Waists, extra good value, hose supports, etc. .... **75c and \$1.00**

## CORSET VALUES

A very special imported number for the STOUT lady, with reinforced double steels, low and medium bust, four hose supports, etc. Special at ..... **\$3.00**

10 dozen Corsets, suitable for the average figure, low and medium bust, giving the wearer the desired lines. This is a very good wearing Corset—the best value for some time. Our price, Friday and Saturday **\$2.00**

ATHLETIC CORSETS—The good Corset with the elastic sections, giving more freedom than any other make. Specially priced **\$1.50 to \$2.25**

Ladies' Washable Hygienic Corded Corsets, hose supports, etc. A hot-weather Corset. Priced from ..... **\$1.50 to \$2.00**

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