

# COMMISSIONER OUTLINES ASSESSMENT PROBLEMS

## Bennett Finds Majority Of the Income Taxpayers Of the City Are Honest

Commissioner Declares Citizens Liable To Levy Comprise Three Classes.

REFERS TO PENALTIES

Thousands of Dollars Gained by Municipality in Making Close Check.

All income taxpayers can be divided roughly into three classes, states City Commissioner Harry Bennett, outlining the problems of his department relative to a question of intense interest at this moment, income assessment. He outlines them as follows:

"1. The great majority of citizens, who are strictly honest."

"2. The weakly dishonest, who evade if given the chance, but who correct their returns when detected (the same class who evade customs if possible or dodge the street car conductor)."

"3. The dishonest, who aggravate their offence by lying or other subterfuge."

"The latter class, although small, causes more trouble than all the others. They actually swear to a statement declaring it to be true, when it is, to say the least, erroneous."

"The man who receives a definite salary has the easiest task to perform, as no expenses are allowed outside of his household or non-householder's exemption and for his dependents, if any."

"The person who has investments sometimes forgets to put all of them down. The person who is on a commission basis is allowed certain expenses in return."

Keep No Records.

"Partnerships or one-man businesses which are not a limited company are one of the buggaboos of the assessors."

"There are some people in business who keep no records or books and who have not an elementary knowledge of book-keeping. Some of them show 'profits' as the amount they think they can afford to pay on, not their actual 'profits.' In case of doubt the assessor asks for a certified copy of their profit and loss statement. If this evidence is not certified by a recognized auditor and the assessor is still not satisfied, he may assess the amount he deems correct and the person assessed can appeal to the court of revision for their consideration."

"You will sometimes see persons buying furs, diamonds, automobiles, going south for the winter, etc. whose incomes from all sources, sworn to, are \$2,000. The assessor would like to know how they do it, and in some cases he finds out. Most of the suspects are small amounts that even the assessor cannot believe they can live on it. Sometimes they talk too much, for instance, they will tell some one that the return to the city is different from that of the government, that they make a difference in favor of the city or vice versa."

"The penalty for false information is pretty stiff, \$200 and for neglect in delivering or furnishing the information a penalty of \$100 and ten dollars per day is provided. Because the assessment officials are loath to enforce this penalty, and as a rule, take the method mentioned in the opening paragraphs of this article, very little publicity is given, although the accounts checked and recovered amounts are great. The aggregate, running from a few dollars to nearly \$10,000 in various cases."

"Of course, there are cases where the 'tax-dodger' emerges from the ordeal unscathed, although his conscience may be seared by perjury, but if he boasts about it, the chickens come home to roost, as there are an increasing number of honest taxpayers, who recognize that the prevention of tax evasion is as necessary as the prevention of fire or burglary and act accordingly."

"An auditor or chartered accountant, who certifies to the correct return of a trader, will refuse to countenance any transactions which would lead to beat the assessor. Cases have been known where business has been taken from one auditor and given into the hands of another, but the dodger finds that the auditors have long recognized that 'honesty is the best policy' and gain nothing in that manner."

Must Fill Out Form.

"Income returns cannot be seen by any person outside the assessment staff other than the person swearing to the return (unless produced as evidence before the court of revision). There are so many assumptions of different kinds that the final assessment for income, as shown on the assessment papers or tax collector's rolls, after being checked, give the outside no definite idea of a person's income or how it is derived. Sometimes criticism is levelled at the assessor by the man or woman who is shown their notice by someone else. They complain: 'Why, that man has more money than I have, and yet his income assessment is less than mine.' The assessor is not allowed to explain, only by stating that he is assessed correctly according to the statement sworn to by him, and checked by the assessor. The assessor is not allowed to explain why certain



MAHARAIA OF NABHA.

Sikh agitator, whose deposition by the British has been one of the chief factors in the present crisis in the Punjab.

## FINES AND FEES SWELL REVENUE

Police Obtain \$1,183 More So Far This Year Than For the Same Period in 1923.

The local police department is proving to be a better source of revenue during 1924 than during the corresponding period of last year, according to a statement just submitted by City Treasurer James Bell.

Since Jan. 1 of this year, until March 7, the sum of \$5,784.75 was received by the municipality via the police station, specified as fines and fees.

This sum is \$1,183.15 in excess of the amount collected during the same period in 1923, when \$4,601.60 was collected. From this early indication, it is expected that the police receipts for 1924 will greatly eclipse those of last year.

In fact, the 1923 receipts were far in excess of the estimated return, as, while \$25,900 was last year's expectation, the fees and fines aggregated \$29,547.69.

WILL SEEK CONFERENCE.

Members of the finance committee of the council, with Mayor Wenige, will endeavor to meet with the Ontario Fire Underwriters' Association next Thursday, when they are in Toronto on behalf of the city of London.

MILK DEALER FINED.

Neglect to carry a mirror on his truck cost a local milk dealer \$5.50 a fine and costs at police court today.

He pleaded guilty to the charge, and promised to buy a mirror, in accordance with a provision of the motor vehicles act.

Incomes from all sources, sworn to, are \$2,000. The assessor would like to know how they do it, and in some cases he finds out.

Most of the suspects are small amounts that even the assessor cannot believe they can live on it.

Sometimes they talk too much, for instance, they will tell some one that the return to the city is different from that of the government, that they make a difference in favor of the city or vice versa.

The penalty for false information is pretty stiff, \$200 and for neglect in delivering or furnishing the information a penalty of \$100 and ten dollars per day is provided.

Because the assessment officials are loath to enforce this penalty, and as a rule, take the method mentioned in the opening paragraphs of this article, very little publicity is given.

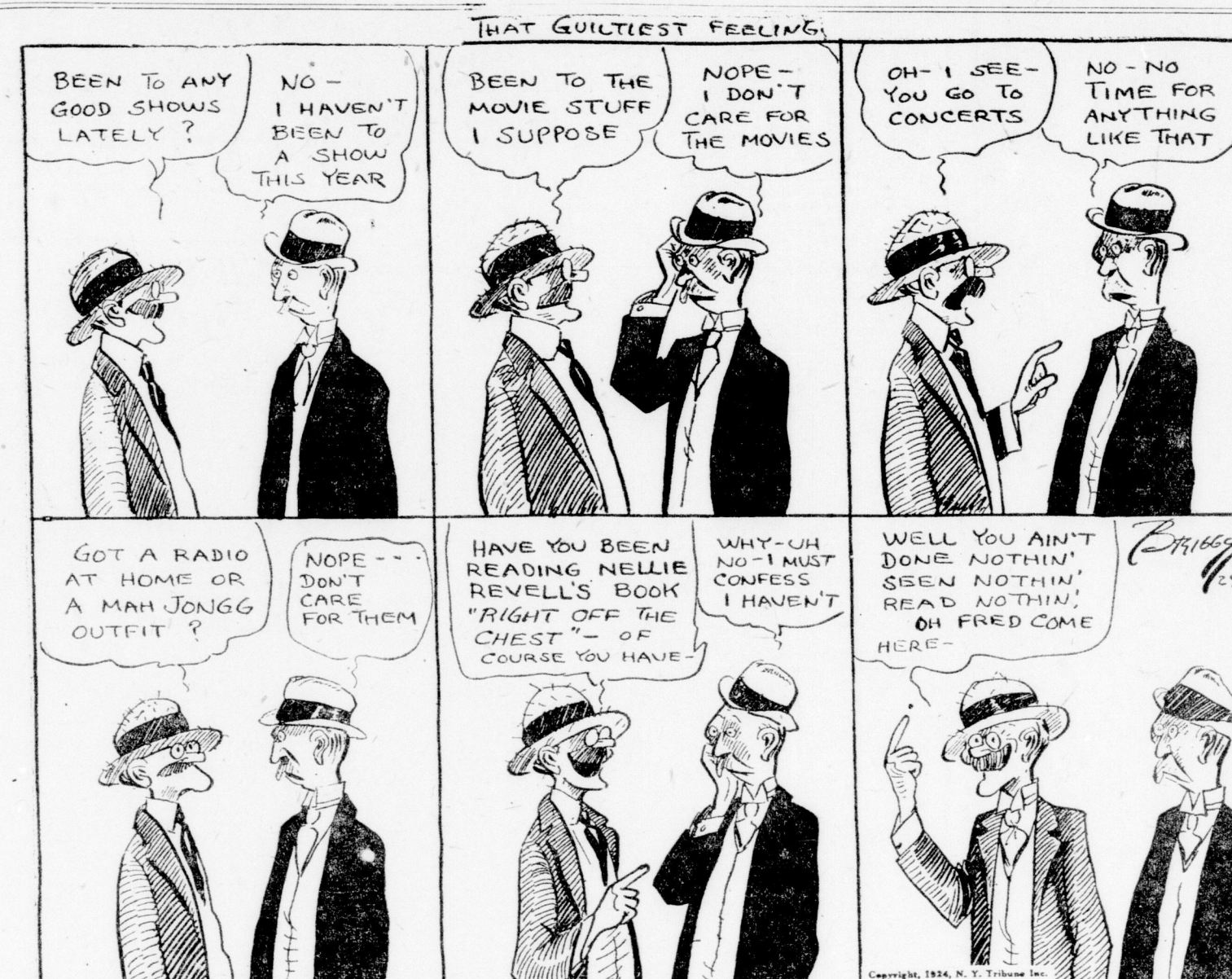
Although the accounts checked and recovered amounts are great, the aggregate, running from a few dollars to nearly \$10,000 in various cases.

Of course, there are cases where the 'tax-dodger' emerges from the ordeal unscathed, although his conscience may be seared by perjury, but if he boasts about it, the chickens come home to roost.

An auditor or chartered accountant, who certifies to the correct return of a trader, will refuse to countenance any transactions which would lead to beat the assessor.

Cases have been known where business has been taken from one auditor and given into the hands of another, but the dodger finds that the auditors have long recognized that 'honesty is the best policy' and gain nothing in that manner.

Income returns cannot be seen by any person outside the assessment staff other than the person swearing to the return.



## WHO SOLD THE HORSES? ALDERMEN QUESTION

Financial Committee Find That Mayor Wenige Did—"Within His Rights," Douglass States.

Who sold the four fire horses at the central fire station? was the query at last night's session of the finance committee.

"He did," replied members of the committee, referring to Mayor Wenige.

"The mayor acted within his rights," Chairman Douglass stated today. "Although, of course, he did not consult the members of the committee, since they ruled at a former meeting that the horses were to be transferred to the board of works. But I do not think the mayor should be censured on that account."

Questioned today in this regard, Mayor Wenige stated that the horses were sold, despite the ruling from the finance committee, because the members of the board of works did not seem disposed to accept them.

Ald. Douglass states that a good price was received for the animals.

Drake Says Attack ON CAMPBELL UNFAIR

Declares He Asked For Certain Information and Was Entitled To It.

Ald. Gordon Drake, ward three, repents the school board attack yesterday upon Bryden Campbell, chairman of the board of education. He considers that it was "most unfair."

"Every person who is assessable for income must make a return of their income voluntarily. If any person dodges the municipal income department, it is first, wilfully or accidentally, either wilfully or accidentally, as every return has an affidavit to it, which covers incomes from all sources, the assessor's great duty is to check the returns, and if he finds any omissions and all, he is liable for the severe penalty under the act."

"Every person who is assessable for income must make a return of their income voluntarily. If any person dodges the municipal income department, it is first, wilfully or accidentally, either wilfully or accidentally, as every return has an affidavit to it, which covers incomes from all sources, the assessor's great duty is to check the returns, and if he finds any omissions and all, he is liable for the severe penalty under the act."

"Every person who is assessable for income must make a return of their income voluntarily. If any person dodges the municipal income department, it is first, wilfully or accidentally, either wilfully or accidentally, as every return has an affidavit to it, which covers incomes from all sources, the assessor's great duty is to check the returns, and if he finds any omissions and all, he is liable for the severe penalty under the act."

"Every person who is assessable for income must make a return of their income voluntarily. If any person dodges the municipal income department, it is first, wilfully or accidentally, either wilfully or accidentally, as every return has an affidavit to it, which covers incomes from all sources, the assessor's great duty is to check the returns, and if he finds any omissions and all, he is liable for the severe penalty under the act."

"Every person who is assessable for income must make a return of their income voluntarily. If any person dodges the municipal income department, it is first, wilfully or accidentally, either wilfully or accidentally, as every return has an affidavit to it, which covers incomes from all sources, the assessor's great duty is to check the returns, and if he finds any omissions and all, he is liable for the severe penalty under the act."

"Every person who is assessable for income must make a return of their income voluntarily. If any person dodges the municipal income department, it is first, wilfully or accidentally, either wilfully or accidentally, as every return has an affidavit to it, which covers incomes from all sources, the assessor's great duty is to check the returns, and if he finds any omissions and all, he is liable for the severe penalty under the act."

"Every person who is assessable for income must make a return of their income voluntarily. If any person dodges the municipal income department, it is first, wilfully or accidentally, either wilfully or accidentally, as every return has an affidavit to it, which covers incomes from all sources, the assessor's great duty is to check the returns, and if he finds any omissions and all, he is liable for the severe penalty under the act."

"Every person who is assessable for income must make a return of their income voluntarily. If any person dodges the municipal income department, it is first, wilfully or accidentally, either wilfully or accidentally, as every return has an affidavit to it, which covers incomes from all sources, the assessor's great duty is to check the returns, and if he finds any omissions and all, he is liable for the severe penalty under the act."

"Every person who is assessable for income must make a return of their income voluntarily. If any person dodges the municipal income department, it is first, wilfully or accidentally, either wilfully or accidentally, as every return has an affidavit to it, which covers incomes from all sources, the assessor's great duty is to check the returns, and if he finds any omissions and all, he is liable for the severe penalty under the act."

"Every person who is assessable for income must make a return of their income voluntarily. If any person dodges the municipal income department, it is first, wilfully or accidentally, either wilfully or accidentally, as every return has an affidavit to it, which covers incomes from all sources, the assessor's great duty is to check the returns, and if he finds any omissions and all, he is liable for the severe penalty under the act."

"Every person who is assessable for income must make a return of their income voluntarily. If any person dodges the municipal income department, it is first, wilfully or accidentally, either wilfully or accidentally, as every return has an affidavit to it, which covers incomes from all sources, the assessor's great duty is to check the returns, and if he finds any omissions and all, he is liable for the severe penalty under the act."

"Every person who is assessable for income must make a return of their income voluntarily. If any person dodges the municipal income department, it is first, wilfully or accidentally, either wilfully or accidentally, as every return has an affidavit to it, which covers incomes from all sources, the assessor's great duty is to check the returns, and if he finds any omissions and all, he is liable for the severe penalty under the act."

## Yesterday In Ontario's Legislature

Canadian Press Despatch.

Toronto, March 13.—The bill enabling the government to take a vote on liquor questions when it sees fit passed through committee of the whole house without amendment.

Hon. W. E. Roney proposed three amendments, and A. Belanger one, which were defeated.

J. A. Pinard (Liberal, East Ottawa) declared his intention of bringing down a bill, whereby he would have five per cent beer sold under the O. T. A. instead of two and a half per cent as at present.

Hon. W. F. Nickle introduced legislation treating a review board of the appeals against the decisions of the workmen's compensation board, and to stop municipalities from bonding industries, except by a fixed assessment for a period of ten or fewer years.

The house adjourned at 6 o'clock.

## VETERANS ALTER DATE OF GENERAL MEETINGS

Four New Members Are Initiated Into the Association.

Last night's general meeting of the G. W. V. A. was largely attended and the sick and the following men were initiated into the association. Harry Wray, president, occupied the chair.

The house committee, which was elected, was also appointed to visit the sick and the following men were initiated into this work. Messrs. Tucker, McNamara, Olson, Bosden and Lynton.

It was decided that the general meeting will be held on the second Wednesday of each month instead of Tuesday, as was formerly, it being pointed out by many members that this arrangement was more suitable.

The association decided to draw up a resolution on behalf of the military hospital.

## Obituary F. J. ROBERTSON.

The funeral of Frederick James Robertson, who died on Saturday was held yesterday afternoon from his residence, 8 Barrington avenue, to Woodland Cemetery at 2:30 o'clock.

Archdeacon Sage was in charge of the funeral services.

MRS. A. GOVENLOCK.

The death occurred in this city yesterday of Daniel N. Zavitz in his 81st year. He formerly lived at Poplar Hill, where the greater part of his life was spent.

Mr. Zavitz is survived by his widow, Agnes Zavitz; four daughters, Mrs. George Casey, Toronto; Mrs. William Keay of that city, also; Mrs. George Numa, Buffalo, and Mrs. Hugh McVicar, Poplar Hill.

The funeral will be Friday afternoon at 2 o'clock to Friends' Cemetery, Coldstream. The Rev. Mr. Brown will have charge of the service.

## SUPPLIES RUN LOW FOR CONDEMNED MEN

Last of Topping's Twenty Dollars Expended on Supplies For Prisoners.

The three murderers in the county jail, Murrell, Williams and Topping, who are awaiting the death penalty on April 19, were almost forced to put up with the regular jail fare Thursday, but Mrs. Murrell stepped in and saved the situation by handing jail officials a \$5 bill with which to purchase extra supplies for the three young men.

When the prisoners were sentenced last month, a prominent citizen came forward with a substantial donation to the governor of the jail with the request that it be used in the purchase of delicacies for the condemned men. This fund was exhausted after a week ago. Clarence Topping then asked that the \$20 found on him by police officers after he had shot General Durston, be used for the general good, and tobacco and other supplies were bought.

Wednesday, however, saw the end of the money, which was used up at the rate of \$3 per day. Mrs. Murrell's money will last Thursday and Friday. The boys will go back to jail "grub" on Saturday unless further cash donations are received.

Sheriff Donald Graham and Governor Dawson buy all supplies at the request of Williams, who sends up a list of "wants" each morning. The officials will not allow the delicacies to be brought to the jail for consumption by the prisoners.

MOTHER OF INSPECTOR THOMAS LUCAS DEAD

Resident of City For the Past Twenty Years Expires This Morning.

Mrs. Frances Lucas, mother of Inspector Thomas Lucas of the London police department, died at 7 o'clock this morning at the home of her daughter, Mrs. John Leach, 61 Mount Pleasant avenue. Mrs. Lucas, who died at the age of 77, was the widow of the late James Lucas.

Mrs. Lucas was born in Eastern Ontario and has been a resident of London for the past 20 years and was a prominent and popular member of St. George's Anglican Church. She was in ill-health for the past five months.

Mrs. Lucas is survived by two sons, Inspector Lucas and James Lucas of this city; three daughters, Mrs. John Leach and Mrs. George Pollock of London, and Mrs. Edward Thompson of Watford.

The funeral will be held Saturday afternoon at 3 o'clock to Mount Pleasant Cemetery. Services at 2:30 o'clock will be conducted by Canon Sage of St. George's Church.

ALDERMAN GREER STATES SUSPENSION NOT JUSTIFIED

From an offhand survey, Ald. John Greer, chairman of the board of works, thinks that the members of the finance committee should have reinstated Relief Inspector McCallum at last night's session. It is his opinion that Mayor Wenige's charges did not justify suspension in the first place.

"If there has been an injustice done to the relief inspector, as there appears to have been, why did they not reinstate him last night and not put it off?" Ald. Greer asked. "I was not at the meeting, of course, but from what I have noted of the proceedings, I would say that such action would be only in justice to Inspector McCallum."

## Around The Schools

BACK MONDAY.

Principal H. R. Beal, Technical School, who is confined to his home with a slight touch of the flu, expects to be back at school on Monday.

100 PER CENT.

Principal Wyatt's class at St. George's school has attained 100 per cent in depositors in the Penny Bank of Ontario, every day in being. This is the second class in the city to attain this record. Last week's deposits from the class of St. George's was \$20.83, while from the whole school it amounted to \$107.55.

WAITING.

Review School is still waiting for the trophy won by its hockey team this year from Boyle Memorial School. The cup is in the inspector's office and must be engraved before being presented to the winners.

PERFECT TEETH.

Principal Wyatt of St. George's School is in a fair way to obtain one of his desires, that of having a class in the school 100 per cent perfect dentally. Four or five of the pupils still have defects that are being remedied, but Mr. Wyatt feels sure that this will be done shortly. Last year the class was one short of the possible.

## MUNICIPAL HYDRO MEN CONVENE YESTERDAY

Operation and Management of Civic-Owned Hydro Stores Discussed.

The first convention of municipal hydro managers ever held in Western Ontario met in the board room of the public utilities building yesterday afternoon, when several important matters dealing with the operation and management of civic-owned hydro stores were discussed.

Among those attending the meeting were Dan Phelan, Windsor; D. McCall, Walkerville; E. Tobin, Stratford; L. Cole, St. Marys; W. Childs, Hamilton; M. Stewart, Toronto; Geo. Nickler, Toronto; W. Blay, London; and N. Kribs, Toronto.

At 3 o'clock the delegates were entertained to a luncheon, after the business session had lasted all afternoon. The members returned to their various homes last night.

## FINE WEATHER BRINGS VISITORS TO CITY HALL

The fine weather brought a number of visitors to the city hall this morning, including ex-Ald. P. J. Watt, who expressed satisfaction that the new city hall had been started on the federal square.

"It would have cost \$10,000 to dig the hole out," he commented, "and another \$5,000 to fill it, unless General Manager Buchanan wanted to use it for a bathing pool on Sundays."

SPECIAL SERVICES.

This being holiness week in the Salvation Army, special services have been held in all four citadels during the week, and tomorrow night in No. 4 citadel united services will be held, at which Adjutant Spooner of No. 1 Corps will speak. Music will be supplied by No. 4 Band.

COUNCIL TO BE GUESTS.

Mayor George Wenige and members of the city council will be the guests at dinner, one night next week yet to be decided, at the residence of Ald. and Mrs. Allan Towe.

## SIX HOLLANDERS REACH AMERICA FOR NEW HOMES

Party of Immigrants at C.N.R. Depot Feel Strange in This Country.

CANNOT SPEAK ENGLISH

An interesting little group of newcomers to this country, which they had heard of in far off Holland as America, sat in the C. N. R. depot this morning for two hours waiting patiently for the train to take them to Detroit where they hope to settle.

It was a party of seven Hollanders, six men and one woman, who left their native country two weeks ago to seek a living in a country despoiled to them as flowing with gold. With rosy cheeks, blue eyes and thick curly hair, typical of "true Hollanders," the party sat by themselves as if in a trance. Occasionally they murmured to one another.

With the exception of one none could speak English and Captain Bob. Logan, C. N. R. constable, took it upon himself to care for them.

Mr. Brownstrow, who acted as spokesman for the party told how they had left the state of Friesland where work was scarce and the population altogether too large. After a few minutes' conversation with an Advertiser reporter he displayed no signs of nervousness noticeable at first, and told in good English how he had gone back to Holland to bring to this country the girl whom he hoped to make his wife.

Sitting amongst the six men, the girl unable to speak English, presented a picture of loneliness.

"Four years ago I came to America," Mr. Brownstrow said, "but went back home to bring my sweetheart home."

"In Holland we hear very little of Canada. All is America over there. I like Canada myself but the girl and the others want to go to America."

WESTERVELT'S GIRLS DEFEAT INGERSOLL

London Maidens Shoot In the Winning Tallies in Last Half of Game.

In a nip-and-tuck basketball game, with the issue in doubt until the final whistle blew, the Westervelt girls' team defeated the Ingersoll Collegiate maidens last night in their own gym by the score of 10 to 8. The score at half-time was 4-4, and with but a few minutes to go the London girls shot in the winning tally.

Miss Hutt, Miss Ferguson and Miss Parkinson starred for the local team, while the Ingersoll girls all played well.

The line-ups were: Ingersoll—Forwards, L. Brown, A. Richardson; center, M. Staples; guards, G. Sutherland, J. Sutherland; sub, C. Goss.

Westervelts—Forwards, M. Hutt and E. Ferguson; center, D. Fuller; guards, I. Parkinson, M. Gayer; subs, J. Waide and F. Taylor.

Gordon Butler of the local Y. M. C. A. refereed.

Following the game the London girls were banqueted and a dance enjoyed by all.

PLUMBING BYLAW APPROVED.

City Clerk Sam Baker has received official notice from the department of health, Toronto, that the government has placed its stamp of approval upon the city's recently revised plumbing bylaw. Several changes were authorized, all of a technical nature.

BANK CLEARINGS DECREASE.

London bank clearings for the past week of \$2,226,777, show a decrease over the total of the same period last year of \$2,496,172.

TUSTIN IN TORONTO.

George Tustin, Humane Society Inspector for London and surrounding municipalities, is in Toronto today, where he will confer with the head of the Ontario Humane Society regarding his duties and the possible change of an assistant being appointed to him.

He will return tomorrow.

20 Years Ago

In The Advertiser.

Port Arthur can hold out for two years.

British submarine boat A1 sunk off the coast of Ireland with all hands.

Lumber is expected to increase from 15 to 25 per cent in price, owing to the hard and cold winter.

Joy in the old town tonight. The first team in three weeks reaches Kincardine.

No. 1 committee will make the street railway too the mark and clear the ice and snow from the streets in accordance with their agreement with the city.

25 Years Ago

In The Advertiser.

## CAMPBELL READY TO DENY CHARGES OF DR. A. J. GRANT

Real Display of Fireworks Is Expected at Meeting of the Board Committee Today.

OTHER MINOR ISSUES

Fireworks, represented by a delegate between members of the collegiate committee and chairman of the board of education, Bryden N. Campbell, will probably feature this afternoon's session of the committee, following on the attack made on him last night by Dr. A. J. Grant and other trustees on the question of his stand on the collegiate question.

Charges of double-crossing the board were hurled at Trustee Campbell, and the accusation that he had not acted in a sincere manner in the matter of placing his views before the aldermen when he had expressed the opinion of the trustees was also made, as well as the allegation that he had gone back on the trustees by showing figures supplied by Inspector Greer for his private use to the aldermen, who subsequently made a statement to the press that, in the opinion of the collegiate committee, it is not likely that any considerable discussion will center around the proposed new buildings, as that matter was taken to the finance committee last night, when members of the board made a formal request for a debate issue of \$50,000 for the erection of two new colleges.

Routine matters will undoubtedly take up a small portion of the time, but the essence of the meeting will be the promised debate between committee members and the chairman of the board. Rev. Roy D. Mess, one of the members of the board, who charged the chairman with double-crossing, is not a member of the collegiate committee. Mr. Campbell took exception to his remarks, and it is likely that a further debate will take place at the next board meeting.

Other members of the board who were outspoken in their condemnation of the chairman's action were Dr. Grant, Mrs. Rose and S. F. Lawrason.

Canadian Press Despatch.

Ottawa, March 13.—Today in the Commons.—The debate on the address will be resumed by W. G. Raymond (Liberal, Brandon).

Yesterday in the Commons.—A. Speckman (Progressive, Red Deer) admitted that the heavy burden of taxes must continue, and