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**TAX COLLECTION IMPORTANT FEATURE OF MUNICIPAL ADMINISTRATION**

There are three main reasons why municipalities have been slipping in the "red" and finishing the year with overdrafts in recent times. The first is that the estimate for the year's receipts and expenditures are not properly prepared—in fact often a tax rate is struck in the full knowledge that barring a miracle there will be an overdraft. The second and more prevalent reason is that after the estimates have been made and the tax rate struck, the council fails to live up to them and spends money regardless of the amounts allotted to the different departments. Lastly insufficient attention is paid to the collection of taxes and arrears are allowed to pile up.

We are so apt to be awed by the tremendous amounts of unpaid taxes in municipalities to the south of us that we overlook the seriousness of the situation right at home. There is a far too large amount of UNPAID TAXES in Richmond Hill. It is one of the serious problems which the present council has to face and one which has been given all too little attention during the present year. True the 1933 council has faced the situation to the extent of making a substantial reduction in the 1933 levy which will make it easier for people to pay, and a downward revision also gives new heart and encouragement to those who are finding the business of living and meeting financial obligations a real struggle in these difficult days. However, a more active policy now, in the matter of handling tax arrears will help the local ship of state avoid the rocks of disaster and financial ruin on which other municipal ships have floundered.

**TAX ARREARS SHOULD BE A WARNING SIGNAL**

TAX ARREARS mean that a number of people are finding it hard, in fact impossible to meet their obligation of taxes. There is no reasonable object in a ratepayer neglecting to pay taxes when due, because default means added penalties, so it is safe to assume that taxes are not paid because people are unable to make the money to meet the payments.

The substantial tax arrears in municipalities are a WARNING and a DANGER SIGNAL to every thoughtful citizen who takes MUNICIPAL AFFAIRS seriously and takes more than a passing interest in public affairs. A continued increase in tax arrears means ultimate disaster.

Ratepayers who have a stake in the municipality, whose money is invested in their homes or places of business are vitally interested in seeing that their investment is secured and that the financial standing of the community is maintained above question. For instance, how pitiable is the position of property owners in those municipalities which are to-day in the hands of provincial administrators. Who would want to purchase property in one of those towns or townships? What chance have owners there of selling their properties?

Is it any wonder then that thoughtful citizens everywhere are demanding the most rigid economy in administration of public affairs and from every corner of the province come reports of municipal councils economizing and cutting down in every way possible?

Any public body handling public money which does not cut down in these strenuous days is certainly out of tune with the needs and the demands of the present economic conditions. The warning signals are out and if we fail to heed them we will have no-one but ourselves to blame if we meet disaster.

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**THE COUNTRY CORRESPONDENT**

There appeared this week in Ontario papers a brief notice of the death of an old citizen of Western Ontario. He was, although the notice did not say so, a member of a large but seldom-mentioned class, a class which is not enumerated in the decennial census or listed in directories. He was, or had been for many years of his life, the "country correspondent" of at least one newspaper. From the little place where he lived, he kept sending in budgets of news which, in his years of service must have amounted to thousands of volumes. Most of the items were no doubt trivial in their nature. But they were of great interest to the people of that and neighboring communities. They were the sort of thing that people talk about in the family circle (which is seldom more than an arc nowadays) and wherever folks gather together to converse.

Metropolitan newspapers do not give their readers this service. In the nature of things, it is impossible for them to cover their territory, or even that part of it which is closest home, in the minute way which local papers in smaller centres of population can do. The latter, in their publication of "country correspondence" from neighboring villages and hamlets, give their readers something which the big city daily cannot offer. And local papers which develop this feature entrench themselves in the affections of their readers.

So the country correspondent, serving often without pay, is an important man—important not only to the newspaper which he serves, but to the community whose goings-on he records. He can, over a period of years, do a great deal for it and for its people. Often he is a man of considerable ability (the present Lord Greenwood was the country correspondent of an Ontario paper while he was teaching school in this province), but even if his literary talents are small, his record of events is eagerly scanned by a section of the countryside.

City people are sometimes inclined to be amused when they read these humble chronicles. They think it is of little interest to anybody that So-and-so "Sundayed" in a nearby-adjointing farm or visited relatives in some seldom-heard-of hamlet. They cannot understand why a newspaper should chronicle the painting of somebody's barn or the purchase by someone of a new motor car. Yet if they will only stop to consider, this is exactly the sort of thing that they talk of themselves—the comings and goings of people, the purchases of this one and the facts that So-and-So burnt herself with the curling iron. This, in large cities, as in small villages, constitutes the bulk of conversation. Even the great talk thus. There are several good stories

told about the conversations of the great which have been eagerly overheard, but have turned out to be utterly unimportant in subject matter and treatment.

The country correspondent is all right. The census man does not ask him about this branch of his work, the newspaper probably does not pay him for it, and nothing is said about it on his tombstone. But he gets very close to the things that his home folk are interested in, and, if he is often not a very great journalist, is at least a very real newsgatherer. The local newspaper that employs an efficient staff of these men and women is cultivating a field in which no outside newspaper can compete.—Star Weekly.

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**HOW THE FARMER FARES**

Here is a sample of conditions on the farm: In a nearby Township. A man who had to pay \$100.00 taxes was forced to sell 15 pigs, a two-hundred pound calf and one cord of green 4-ft. hardwood. He received \$6.00 for his wood, \$8.00 for his calf and \$86 for his 15 pigs, or \$5.73 each. The wood was the most profitable part of the transaction, though after paying a dollar for cutting and another dollar for trucking it into town, the \$4 for growing it over a period of years, was not a cent too much. Were conditions normal he should have received \$15 or \$16 for each pig, instead of \$5.73 and his calf should have realized \$16 or \$18, but forced to sell he had no option. It is such experiences as the above that detract from the allurements of life on the farm, though it has attractions possessed by no other occupation. Midland Free Press.

**COMPULSORY VOTING**

By R. J. Deachman

Australia has a system of compulsory voting.

The minimum penalty for failure to vote without valid and sufficient reasons is ten shillings—the maximum £2.

The law was brought into force in 1924, though the state of Queensland had compulsory voting for state elections for some time previous to that date.

The claim put forward by the supporters of the measure as brought out in the Hansard discussion in 1924 may be summarized as follows: Australia was a democratic country with great problems to settle, these problems could only be settled rightly under democratic institutions by intelligent discussion and understanding, and that previous to that time people did not vote and when they did not vote they did not take an intelligent interest in public affairs. This viewpoint was summed up by one of the debaters at the conclusion of his speech in the following words:

"Parliament is supposed to be a reflex of the mind of the people. If the people exhibit no interest in the selection of their representatives, it must necessarily follow, in the course of time, that there must be considerable deterioration in the nature of the laws governing the social and economic development of this country. We claim, with a certain amount of pride, that our national legislature of Australia is based on democracy. The presumption is that our laws are enacted by a majority of the electors represented by a majority of the members in this Parliament. Actually, however, a Parliament elected by less than one-half of the electors places upon our statute-book laws which govern the policy of the Commonwealth. That surely is a travesty on democratic government, and was never contemplated when we adopted our present electoral system and provided for compulsory enrolment. The main object is to compel those who enjoy all the privileges of living in Australia, and all the advantages of Australian laws, to take a keener interest in the welfare of their country than they have hitherto shown. It is deplorable that such a large percentage of those who are qualified to vote, and have already complied with the compulsory enrolment provisions of the Electoral Act, should refuse, sometimes without any reason whatever, to accept any individual responsibility for the election of the men to be entrusted with the task of framing the legislation about, which, as a rule, they are the very first to complain. There is no need for me to labour the question. I believe that the principles of the bill commend themselves to honorable senators. We have a democratic parliament, and if we desire to maintain democratic government we should do our best to force those who live under that form of government to see that it is democratic, not only in name, but in deed."

**Results**

Whatever other result the new law may have had it has certainly greatly improved the total vote in elections. The figures for 1922, the election prior to the adoption of this rule are given in the table below, together with the results from the year 1925, 1928 and 1929. In 1931 the percentage vote polled was approximately 95%.

Year	Senate	Representatives
1922	57.95	59.36
1925	91.31	91.39
1928	93.61	93.64
1929	—	94.85

The figures given are in percentage of total enrolled vote.

In a recent communication from Mr. S. Irwin, Chief Electoral Officer of Australia, he makes the following statement:

(1) The Commonwealth Electoral law provides that "it shall be the duty of every elector to record his vote at each Election." The law further requires that the rolls for the Elections shall be prepared under a system of compulsory enrolment. The responsibility for enrolment and for voting is thus placed upon every person qualified for enrolment and for voting.

(2) In each case machinery is provided by legislation for the due enforcement of these provisions of the law.

(3) The law has unquestionably increased the number of votes cast at each Election and presumably the interest of the people in politics, but the exact extent is of course a matter of conjecture.

(4) Prior to the introduction of compulsory voting the percentage of votes to the number of persons enrolled varied from 46.86 to 77.69 in the Senate, and approximately the same for the House of Representatives Elections. The percentage for the Senate has since varied from 91.31 (1925) to 95.02 (1931) for the whole of Australia.

(5) The penalty for failure to vote without a valid and sufficient reason is £2 (minimum 10—). The facilities for voting are, however, so convenient and the law so generally observed that comparatively few cases of culpable neglect come under notice, and these have hitherto been met by the imposition of the minimum penalty of 10—. Any tendency to slackness would of course be met by firmer administration and higher penalties.

(6) There is no indication of any intention to rescind the compulsory voting law.

The percentage of the vote given by Mr. Irwin and the statement that there is no suggestion of repealing the law, at least tends to confirm the impression that it has been satisfactory so far as Australia is concerned.

The editor of the Sydney Morning Herald confirms the viewpoint of the Chief Electoral Officer.

The editor of the Canberra Times says:

"Personally I am of the opinion that compulsory voting is desirable and secures a better expression of popular opinion than where the question of voting is left to the will or whim of the voter. But while desirable it in no way touches the real defect of our electoral system. In my opinion it should be made a penal offence for any party to conduct a pro-selection ballot without being compelled to disclose the total income and expenditure of each political organization the same as all other public institutions do."

In other words, the editor of this leading Australian daily newspaper of the Federal Capital of Australia is of the opinion that publicity of campaign funds, income and expenditure, would be a helpful addition to the law which compels compulsory voting.

The editor of the Advertiser of Adelaide commends the legislation and says the system has the undoubted effect of increasing public interest in politics.

Another editor points out that in Australia candidates for the House of Representatives are limited to expenditures of £100 and for the Senate £250, the latter evidently having a larger area to cover. He points out, however, that while this restriction is applied to the member, the law is silent as to what his friends or party can spend for and on his behalf. And he raises the same contention as does the editor of the Canberra Times that publicity of campaign funds constitutes the remedy for that condition.

Theoretical objections can of course be made to a system of com-

pulsory voting. The voter who will not vote without being compelled to vote is not an interested voter. An uninterested voter, it may be contended, is an unintelligent voter. He would perhaps be less capable of forming an intelligent opinion upon the issues of the day than one who took a keen interest in politics. This of course is merely a theoretical approach to the problem and it may be pointed out that in my correspondence with a number of editors government officials and others in Australia in connection with the operation of the act in regard to compulsory voting, no one brought forward this contention nor was there, in fact, one single correspondent who offered a serious objection to compulsory voting although there were some who quite frankly admitted that it did not remedy all the difficulties in regard to elections which arise in a democratic country and some were quite clear and emphatic in their contention that publicity of campaign funds should be made compulsory.

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You have no doubt often said to yourself, advertising is too expensive and does not pay, without giving the matter very much consideration other than the fact that it costs you money which you feel you could spend more advantageously.

Have you ever stopped to think of the goods you handle and pass over your counter every day. How many of them are not known by name, by every customer that comes into your store, and how did they come to know them so well? It was through reading about them and being told just what they would do for them. In other words by advertising. There are few lines of goods handled to-day in any shop that would be considered by a prospective customer unless it had proven its quality and with its makers backing it. Very few manufacturers would get the output to keep their factories going if they advertised goods and they were found to be of inferior quality, consequently advertised goods always have the mark of quality. The seller and buyer both have the benefit of this guarantee.

Big businesses have recognized these facts. Why not you? The fact that you make your goods known through advertising, is a guarantee to your customer that you are behind them. You should advertise, if only to prove your good faith in the goods you are asking your customers to buy—Advertise steadily and see the results.

**The Richmond Hill Liberal**