

The British Whig



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A QUESTION OF TAXATION.

The mayor elect, in his address to the citizens on nomination day, touched upon some matters of public policy. He noted that the largest item of civic revenue was that of taxes, and the question with him was whether the city is coming to its own, and all that belongs to it, from this source.

The mayor does not want to increase the rate of taxation, but he sees some chance of adding to the assessment legitimately, or of extracting taxes according to the rentals. He realizes, as others have done, that some rentals represent investments far in excess of the assessed values, and the question at once arises, is the rear property, for taxable purposes, made to reflect its real values in the tax rates?

There is not much hope—no hope, indeed, so far as the Whig can see—of higher assessments, at the present time. The merchants believe that they are burdened sufficiently already, and those who are taxed on property, on stock and on business, are being pretty heavily touched.

A COUNT GONE WRONG.

Count von Bernstorff is in disgrace. He has been charged with plagiarism, and under circumstances which make it impossible for him to plead "not guilty." In November, 1909, he made an address—the Americans called it an "oration"—before the American Academy of Political and Social Science, on "The Development of Germany as a World Power."

It appeared in the Annals of 1910, but a suspicious reprint was struck off and given a very wide circulation. In time the critics got a hold of the precious document and discovered in it phases of thought and expression which reminded them of the work of an English author, W. H. Dawson, who had written on "The Evolution of Modern Germany," published in 1908.

The theft is bare-faced and unpardonable, in a man of the pretensions of this German ambassador to America. He has been silent of late. One can understand why when he reads that Mr. Dawson has written to the American Academy of Political and Social Science and called its attention to the facts, and no doubt the Academy has called upon the count for a defence, or justification of his work.

REFORM IS THE WATCHWORD.

A committee of experts from the New York Bureau of Research last spring, under direction of a local committee, and at the expense of a hundred business men, recommended extensive changes in the business departments of the city. The management of them was declared to be very ancient and unsatisfactory. No action was taken on the report.

The city treasurer died. A new man was appointed. He and the city auditor decided that if there were to be any reforms they should be inaugurated at once. They visited many cities and as a result proposed many changes. The city treasurer is to prepare the estimates of the year. He knows the sources of income, and he knows how much must be raised by taxation to meet the expenditure which the council has authorized. Any treasurer can do this, and the law says that expenditure which has not been provided by the budget shall be incurred only on the vote of the people.

The accounts are to be classified; cost accounting, on a standard basis, is to be introduced; appropriations are to be so controlled that there cannot be, legally, any overdrifts; stores departments are to be established, and materials and supplies checked in and out; and there is to be such a systematic preparation of pay rolls that the padding of them will be simply impossible.

Every municipality will be interested in these proposals. Hamilton, which has been robbed by its employees, will profit by Toronto's example. Probably our officials may see the advisability of visiting the Queen City a little later and getting the inspiration which a talk with its officials will be sure to afford.

OUR INDUSTRIAL INTERESTS.

Once a year, the people, from some one, in the municipal elections, and usually the mayor, are jacked up on the importance of local industries as contributors to the city's progress. Mr. Sutherland says that "with a good active chairman good results should be obtained." A chairman who is alert and aggressive, who gives to the position all the attention that is its due, is very essential. He is absolutely indispensable. But he must be more than "a one year man."

A second is that until Kingston adopts an industrial policy it cannot succeed very well. The city has provided for a couple of industries, now in operation at the Grand Trunk outer depot, and beginning at a most inopportune time, when the industrial world is very much depressed. But there is no fixed scheme which can be placed before capitalists with any assurance that it will be carried out. That is a municipal weakness.

Once more there is no power policy. The best the city can do, with its steam plant, is no inducement to prospective manufacturers, and the calls for hydro power, because of its cheapness, have been in vain. At the present time the city can have, and not later than April next, several hundred horse power, and the negotiations with regard to its acquisition hang fire because of the unlooked-for and unexpected action of the Hydro-Electric Commission. The city commissioner who has undertaken to burk the Campbell agreement, misrepresenting it, and reading into it a meaning it was never designed to convey, is disappointing the people and fighting in place of promoting their interests.

THE DEFICIENCY OF 1914.

One feels like sympathizing with the mayor-elect when he enters upon the service of the people with a public deficit of over twenty thousand dollars. He figures that if the revenues of 1915 had only to take care of its expenditures, and the outlay of the year were not greater than that of 1914, there would be a balance, on paper it is true, of \$4,200. This has a comforting effect, just for a minute. It is then recalled that the debt of this year, an awkward legacy, has to be taken care of, and after making due allowance for the increase in taxes, following the increase in assessment, the deficiency will, as estimated, be a serious one. Unless something happens, and the only "something" which can be imagined is a reduction of expenses, the taxes will not go down.

Mr. Sutherland does not say just where the retrenchment must begin and end. He is very wise in not being too specific for the time being. Like all his predecessors he will have to deal with a Finance Committee whose members may not be famous

as financiers and not disposed to endorse or develop all his plans. In a sense it is a pity that the mayor, by virtue of his office, should be ex-officio, the presiding genius over the city's financial affairs. It is many years since the Whig reached the conclusion that the mayor should give his opinions and recommendations to the committee, through the council, and leave the committee to meet the financial problems of the day according to its wisdom. Thus the mayor, independent and free, could differ from the committee without appearing to embarrass it or himself.

Seriously speaking the council of 1915 needs to be composed of Kingston's best men. There is some chance for choice or preference in the nominations which have been made. The candidates should realize the difficulties that lie before the city, and, by conference, agree to send to the council the men who are most capable, by talent and experience, to serve the people acceptably. One thing is certain—the mayor will be helpless if the aldermen-elect show no greater aptitude for business than the men who sat about the "horse shoe" in 1914 and wasted their time and the people's money.

EDITORIAL NOTES.

Making a profit out of garbage is an idea that should be cultivated. If the mayor-elect can get a works committee who can demonstrate this to the people he will have struck oil with the first shot.

Education. Mr. Mayor elect. will not cost the city less next year, but more. With the opening of the new schools new teachers will be added, and in this year of grace they cost money.

Municipally the city of London is going mad. It has appointed a couple of Detroiters as its auditors at \$3,000 per annum. Capable auditing should be paid for, but is this not overdoing the thing?

The Germans are preparing Antwerp for a long siege. Suppose the allies bottle them up, as they have bottled up the navy in Kiel, until the war is over? The 200,000 that are within the fortified city will forever offer thanks.

What the city wants is not more lamps—at \$60 a year each, or at any other price—but a redistribution of the lamps it now has. The light bill of 1914 was heavy enough, when estimated at \$17,000. At \$24,000 it becomes alarming.

Taxable zones, with varying rates of assessment, are suggestive of the taxation of land-values. Out in Edmonton and Vancouver the zones are necessary, but in the east, under the antique methods of assessment for which the law provides, they are not visible.

Ottawa, in the depression at its worst, has raised its assessed values. The rate may look lower, being spread, as it were, over a larger surface, but the taxes will be higher. Those Ottawa chaps have a neat way of deceiving the people.

At Berlin the council attended church in a body and the service did them good. The Whig has thought that if Mayor Shaw, an expert class leader, had, two or three times during the year, turned the council into a religious meeting, the morals of the aldermen would have shown an immediate improvement.

Dr. Hillis, the successor of Beecher, in Plymouth Church, has changed his mind with regard to the Germans. Five months ago he favoured them. "The new Germany" was a lecture in which he extolled their virtues. He has destroyed it. Why? He has been shocked by the barbarities of the Germans in war.

What the city wants is not a new chairman of Industries' Committee just now, but a council that will say to the Hydro-Electric Commission, "We asked you to negotiate for a power contract with Mr. Campbell, not to tie up his offer by refusing to accept power at a price the city commission is willing to pay." The Hydro-Electric Commission is not using the city right.

Kingston Events Twenty-Five Years Ago

The dial of the city clock, facing the west, had to be kept in its place to-day by means of pieces of lumber. The wind was unusually strong. It will not be long until a new set of dials for the clock will be needed. They will cost \$1,400. A man was fined \$2 and costs for refusing to pay toll on the Kingston and Perth Road. W. J. Arniel, P.G.M., installed the newly-elected officers of Derry Lodge No. 1.

WISE AND OTHERWISE

Few self-made men live long enough to finish the job.

Even the thirsty chap tries to dodge the bar of justice.

It's a shame what bad little boys think of good little boys.

If death loves a shining mark it's up to some men to wear wigs.

Women sicken maddy crossings if their homies will pass inspection.

They Can't Help It. All around the coast and back again. Wherever England fronts the main, both man and boy, they one and all the old Armada day recall.

The Four Ages of Hair. Ba'd. Fuzz. Is. Was.

—New York Sun.

A Trifle. Maud—Is Jack a talkative young man?

Marie—Not on the subject a girl naturally expects to hear from one who's been keeping company with her for two years. —Boston Transcript.

It Only Sleeps At Home. Townley (visiting the county) — And do you keep a dog?

Subbubs—Well, we about keep our neighbors. —Boston Transcript.

Birds of Different Feathers. "It they persist in teaching the boys in the schools military tactics, I don't believe our Willie would go in for it."

"Do you mean he's too chicken-hearted?"

"No, he's too pigeon-toed."

Gossip. "Bliggins seems to be remarkably fond of mushrooms."

"He isn't. His married life is so unhappy that he keeps eating mushrooms in hope that he will get a loadstool by mistake." —Washington Star.

The Modern Way. "You seem very proud of your daughters."

"Yes, they have all divorced so well." —Philadelphia Ledger.

His Drawback. "Why, pa, I am astonished to hear you speak of Henry as you do! He is one of the best men going."

"But he never goes." —Baltimore American.

Limited Popularity. "Is Jones a popular fellow?"

"Well, he is quite a favorite with himself."

Envy. "Oh dear, I wish I was a turtle."

"What an absurd idea! Why?"

"A turtle has a snap."

Cheap Stuff. Nell—You say you saw her wedding gifts. How was her silver marked?

Belle—From the looks of it I should say it was marked down.

Same Thing. "Does your husband keep a scrap-book?"

"Not exactly; he keeps a check-book and we have a scrap every time it is used for my benefit."

"If She Knows How to Wear Her Clothes." One's features may be all mistakes—Too large her mouth—too small her nose;

But these are veiled by gentle fates, If she knows how to wear her clothes!

Her figure's beauty may not be Such as the armless Venus shows; But that she's lovely all agree, If she knows how to wear her clothes!

A slender purse may put fine gear Beyond her reach; yet will her pose Be opulent, because the dear Sweet girl knows how to wear her clothes!

She may not have the slightest ken Of things a college maiden knows; But she will win the hearts of men, If she knows how to wear her clothes!

Lida Keck Wiggins, in Judge.

CANADA STAUNCH FRIENDS

With United States—New York Tribune Rejoices in Good Will.

New York, Dec. 29.—The Tribune says editorially: "There is grim irony in the fate of Ghent at the present hour: Our century of peace with Great Britain was begun by treaty signed in that excellent town, and to-day, when we should be celebrating that great achievement, its birthplace lies in ruins, the victim of the most terrible of wars. No wonder that the celebration stands postponed until a happier time."

"Yet our one hundred years of peace with England form a very solid rock to cling to in the present madhouse of enmity and hate and, in particular, we can rejoice thankfully in the comfortable arrangement by which our Canadian line is utterly freed from military significance."

"Nearest neighbors are not always best friends. We have had our ramp Clarks to irritate and vex. Matter of dispute has seldom, been lacking. That 1914 finds us staunch friends, shaking hands across a 3,000 mile line, which it never occurs to anybody to fortify is no small achievement."

"The state of Europe as our century of peace ends should make us supremely thankful for the goodwill and friendly understanding between the two great nations of North America."

Stupid. Madge—Is she a good conversationalist?

Majorie—No; I couldn't get her to talk about anybody I knew. —Judge.

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Announcement? As I have decided to vacate my present premises in the early spring of 1915, I am now prepared to make reductions on any monument the I have in stock. J. E. MULLEN, Cor. Princess and Clergy Streets Kingston. Phone 1417.

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