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REGULATING THE DEBT.

The Whig said, in a recent issue, that Sir Frederick Williams, the general manager of the Bank of Montreal, advocated the appointment of some power that would control and regulate the issue of municipal debentures in Canada as they are controlled and regulated by the Local Government Board of England.

Some action in this direction has already been decided upon. Mr. McPherson, M.P.P., is the author of a bill that is now before the Legislature and which limits the borrowing power of municipalities to a per capita basis. A town of 10,000 population would have to limit its debt to \$200 per head; a village of 1,500 population would not be allowed to carry a debt exceeding \$150 per head.

The assessor, annually, will, according to this measure, (if it becomes law), send a return to the Ontario Railway and Municipal Board, and it will become the authority which shall pass upon all municipal loans. The necessity of something of this kind is made evident by a comparison of the municipal debts in the province. They vary very much, and as they vary the credit of the towns and cities varies. Some regulating power is very necessary.

A bill is before the Legislature which aims to limit the school trustees tenure of office to one year. An annual shake-up in the membership of the board may excite more interest in school affairs and it may not.

CANADA'S FEEBLE-MINDED.

The Federal Government has been urged to do two things that are most pressing and necessary—to enquire into the increase of feeble-mindedness among the people of Canada, and cause of it, and to provide pensions for mothers under certain circumstances.

One can recall the evidence which Dr. Helen MacMurchy, of Toronto, collected year after year with much labour and perseverance upon the subject, and the effect of her persuasions upon the local government of Ontario. It is dealing somewhat intelligently with the subject. Under the direction of Dr. MacMurchy it has begun a systematic education of the people on feeble-mindedness, and eventually this education will have its results.

Canada is having more than its share of dependants through the marriage and illegal relationships of the feeble-minded, and this condition will continue until the people rise in revolt against it. Of some of the feeble-minded the state must take care, as it does not now, and for the sake of the community as well as the individual.

Meanwhile the Women's Council is doing its duty in demanding an exhaustive investigation into the subject, and Dr. MacMurchy is doing a splendid work in her special field as Inspector of Auxiliary Classes for Ontario. Her latest publication, dealing with the organization and management of these classes, is a credit to her and the province which she serves.

W. H. Fries, M.P.P., after paying a tribute to the greatness of Asquith and Lloyd-George, nearly fainted when he discovered that a reporter was taking notes, and likely to print them. Liberal statesmen were worthy of his exaltation, but he dare not give expression to it because he was a Tory. What do you think of that?

SOME CIVIC ITEMS.

The city receipts of the year, all told, amount to \$344,689.70, and of this amount \$289,978.55 comes from taxes. The increase of \$600,000 in the assessment last year fortunately helps out in the revenues of this year. If the war goes on there will be little building and consequently little increased revenue in 1915.

The owners of dogs will contribute in taxes \$1,000 this year. The amount should be \$2,000. There are at least a thousand canines at large, whom no one will acknowledge in the presence of the assessor; and they would not be visible if they had to be taxed.

The bonds recently sold yielded in premiums \$2,700. They sold at an opportune time, and they sold well. The debt of Kingston, by the way, is lower than some other cities of a similar size, and the buyers of securities know this. Let the Council juggle the debt, however, by a couple of hundred thousand dollars and the demand for local debentures may not be so keen. Do the aldermen see the point?

Our street lighting is becoming very expensive. This year the expenditure will be \$18,000 or \$3,362 more than last year. Mostly the result of the white way, which is bound to be expensive no matter how the Council may economize in light. Too much money in conduits and posts. A little late the aldermen are seeing that something less costly would have done.

Education comes high. For all purposes the outlay this year will be \$88,374. The expenditure is booming, though the population does not materially increase. Would the expenditure be any the less if the School Boards had to levy and collect their own taxes?

This fire department gets along with \$930 less this year, but the police department must have \$412 more. If the police department, by some rearrangement of duty, could only show the city the return it can get for its money, all would be well.

Japan is evidently taking advantage of the European war to press her advantage in China. It is a case of 50,000,000 making demands which 400,000,000 do not like and have not the courage to refuse. Japan is very aggressive. She will ultimately dominate the whole of Asia.

A VERY TIMELY FIND.

The tax rate this year is not to be raised, and for the reason that a civic find has been reported, and one which comes as a very pleasant surprise. The sinking fund, to the knowledge only of the treasurer, has a surplus which is available for general purposes, and \$10,000 of this surplus goes to meet the very serious financial emergencies of the day. When the Whig heard about the proposal it was prepared to attack it with all the vigour at its command. At once there seemed to loom up the danger of new raids such as the Council made upon the water department's funds before they had been transferred to the safer custody of the Utilities' Commission.

An acceptable explanation, however, has been forthcoming. In 1887, with the beginning of the local improvements, a sinking fund account was opened. The plan was to provide for the repayment of each loan as it matured, principal and interest at three per cent. Later it was decided to invest the sinking fund in the city's debentures, at varying interest, no part of it, of course, earning the interest of recent years, but interest that was certainly higher than that stated in the local improvement by-laws. The result was an increment which increased, when compounded, very rapidly.

After a time the method at the city, in treating this increment on the sinking fund, was changed. At the end of each year the sinking fund account was balanced, and the sum over and above the amount necessary to meet the liabilities of the year was carried to the general account of the city. It was earned by the city's wise investment of funds in the bonds of the municipality, and the practice of other places justified the action of the finance department. Before this newer way of dealing with the account had been adopted there was the balance in the sinking fund to the credit of interest, and it has remained until the present time.

The law with regard to the matter is very brief. Here is the only clause or section which deals with it: "If in any year, after paying interest and appropriating the necessary sum to the sinking fund, or in payment of the instalments, there is a surplus properly applicable to such debt, it shall so remain until required in due course for the payment of interest, or for the sinking fund, or repayment of the principal." This surplus of interest is not properly applicable to any debt that has been paid during the last twenty-eight years, and the Council, under the circumstances, is warranted in disposing of \$10,000 in the manner recommended in the budget.

How opportune is this find! The aldermen are as pleased over it as if they had personally received a windfall, and for the reason that but for

it the tax rate would have been raised, and in a year when an advance is not at all desirable. The deficiency of 1912 is put down at \$13,403.37. That is after the vote of \$5,000 for patriotic purposes has been authorized by a special act of the legislature. Economy in appropriations, and the sinking fund contribution, has enabled the Council of 1915 to present a budget which should be lived up to and with the enviable consequence that the operations of the year may be financed without a deficit.

EDITORIAL NOTES.

The Federal Government has been real good to its friends. It gave them all the commissions and concessions it could—as the auditor-general's report reveals.

The finance minister of Canada will be called, if he is not called it already, The Great I Am. In the use of the first personal pronoun he has not had an equal since the days of Sir Charles Tupper.

On January 25th the accounts, contracts, and pay lists in connection with the Valcartier camp had not been presented. What was the matter? Why had they been held back?

The Toronto News refers to Hon. T. W. White as "the most accomplished finance minister in the history of confederation." The man is conscious enough of his superiority without this adulation.

Mr. Rowell, the leader of the Ontario Legislature, would scrap the million-dollar house for the lieutenant-governor, and build one which some one not-a millionaires might aspire to occupy.

To give a city engineer the right to make an expense account for upkeep when tendering on local improvement work is the spirit of a bill of George H. Gooderham, M.P.P. This is legislation in which the engineer's department of this city must be interested.

The Public Accounts' Committee will clear up some of the points of difference between the auditor-general and the government departments with respect to expenditure under the War Appropriations' Act. It seems hard to drag some information from officials when they do not want to give it.

Political converts or perverts are always bitter. Borden, White and Willison were Liberals, and lauded the Liberal cause as worthy of their best efforts. The world has never got the secret of their conversion. They might tell it some day when in a confessional mood.

Correspondence has been tabled at Ottawa showing that an order-in-council had been issued for \$1,050,000 for the submarines which Canada bought from the Seattle Construction Company. The amount should have been \$1,150,000, and the error only occurred after the Bank of Commerce and auditor-general asked for explanations. Mr. Pugsley had ground for his enquiries into these submarines. In any event they cost too much.

KINGSTON EVENTS 25 YEARS AGO

The steamer Pierpont is being repaired. The excavation work in connection with Carruthers' science hall has been commenced. The gas lamp at the corner of Brook and King streets is kept burning every night. A leak makes it impossible to turn it off.

CHINA GETS 60,000 JAPS.

Mikado Sends More Soldiers to Celestial Garrisons. Peking, March 15.—The Chinese Government has official information to the effect that the second Japanese squadron, conveying two divisions of approximately 30,000 soldiers, has sailed for China. The forwarding of these troops will increase the number of Japanese soldiers in the garrisons in China to nearly 60,000. The new troops will be distributed in Manchuria, Shantung, Tien-Tsin and Hankow, where the present forces at the Japanese garrisons number nearly 60,000.

GLUE AND PAPER SOLES.

London Reports One Of Worst Cases Of Bad Shoes. London, Ont., March 15.—An emphatic case of bad shoes issued to soldiers training here is being investigated, and boots which were only worn four days by Col. Casgrain's Hospital Corps are produced, with the soles cracked clean across and holes in them an inch wide. "Simply glue and paper soles," declared one officer. "It is a crime to send shoes like this to men who will have every minute occupied, looking after wounded men on battle-fields."

London Soldiers Quarantined.

London, Ont., March 15.—Twenty men of the 38th Battalion were placed in quarantine here Saturday afternoon, because they had been quarantined beside Pie Houghton, who developed spinal meningitis. Every building is being fumigated.

A New York gun-cotton manufacturer was arrested in St. Louis.

ANNIVERSARY SUNDAY

IN SYDENHAM STREET METHODIST CHURCH.

Rev. T. W. Neal, Toronto, Was the Preacher—A Very Large Congregation Present At the Evening Service.

Anniversary Sunday in Sydenham Street Methodist Church was marked by the welcoming back of a former pastor in the person of Rev. Thomas W. Neal, Toronto, who delivered two eloquent sermons. Another happy feature of the occasion was that after sixty years in the ministry the preacher of the day met the man by whom he was ordained.

One of the largest congregations that has ever been in Sydenham Street Church was present at the evening service to hear Mr. Neal who took his text from II Timothy II: 3: "Thou therefore endure hardness, as a good soldier of Jesus Christ."

"Some people think that life is a dream," said Mr. Neal, "but the apostle Paul dispels this idea by intimating that it is a fight from start to finish if good is to be accomplished."

Comparing the life of the Christian worker to the soldier that goes into battle, the speaker said that the great essential of both is to become enlisted. Then come discipline and service. A great call has gone out in the past, but now the call is still greater. The speaker said that it thrilled him to see the response of volunteers from Canada, Australia and India to serve the Motherland. Those who have gone to the front are standing in our places on the battlefield to fight for us. We at home should do our part by bettering conditions as our soldier boys are going to France amid the bloody strife and all the horrors of war.

There never was a time when so many great things are to be done, declared Mr. Neal. If a church forgets to fulfill its purpose it should be covered up. The foreigner question is a vital one. The church must take it in hand or else its fall will be great some day. Why did Rome go down? Because so many foreigners became Roman citizens before they became Roman at heart. An illustration was given by the speaker of the Spartan lad who was being trained to go into battle. From childhood this teaching was instilled into him by his mother, and if he could not defend himself by his shield he must at least be brought back dead upon it. If his sword was a foot too short he must needs take another step ahead. The church should be like this.

We must look for worthy leaders to lead us through such a crisis as at present confronts us. It is our responsibility to do as well as those who are fighting in blood and all the hell of war. Special music was rendered by the choir at each service. The morning anthem was "My Faith Looks Up to Thee." A solo and choral sanctus, "A New Heaven and a New Earth," was rendered by Harold Angrove and the choir at the morning service. Miss Christine Cochrane played a beautiful violin solo and Lieut. Rhys, 21st Battalion, sang "The Publican" at the evening service.

ADVANCE OF BRITISH

IN VICINITY OF NEUVE CHAPELLE IS FOUR MILES

Canadians Fought With Great Bravery — British Confident Of Making a Prompt Clearance To Northward.

Paris, March 15.—The advance of the British troops in the vicinity of Neuve Chapelle is estimated at about four miles. The Germans are declared to have been forced back beyond the forest. This advance of the British includes their various forward movements since the beginning of their activities at this point.

The French official statement says: "In the bend of the Yser the Belgian army has consolidated and increased the results obtained by it on Thursday."

The British troops continue to progress. They crossed the Brook of Laves, which runs parallel to the road from Neuve Chapelle to Fleuryvaux. At the end of the day they reached a road known as the high way to hell, which runs from the north-west to the south-east toward Aubers and to the suburbs of that place. To the south-west of Etrere they carried several groups of houses which were being strongly prepared for defence purposes. The total number of prisoners captured during the day was 1,000. The Germans lost several machine guns.

To the left and to the right of the British army French troops supported them with many heavy artillery and machine guns and infantry fire.

Canadians Were In It.

"The bombardment with which the British preceded their attack on Neuve Chapelle and Aubers was particularly effective," telegraphs the Matin's correspondent at Arras. "Their work was so good there. Their work was so good around Lille that the German headquarters was moved from that city to Tournai, foreshadowing a general withdrawal of troops."

The Germans lost very heavily in the fighting, for the British and Canadians fought with magnificent bravery. Their success overwhelmed them with joy. All the soldiers coming back from the front are beaming with pleasure and singing cheerily. One thousand German prisoners were taken. "Several hundred of these, including some officers, who were captured at Merville, were lodged temporarily on canal barges on the Yser. The German officers are unending and are trying hard to maintain their confident attitude. The men are a mixture of very old and very young. They seem depressed and are a sad sight. Their well-worn uniforms are bespattered with mud."

The battle continued on Thursday as fiercely as ever. The British do

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FARMS For Sale. The following are some of our farm bargains: 20 acres Price \$1,000; 200 acres Price \$2,000; 100 acres Price \$2,000; 200 acres Price \$3,200; 85 acres Price \$3,300; 50 acres Price \$3,500; 114 acres Price \$3,750; 100 acres Price \$4,000; 120 acres Price \$4,750; 150 acres Price \$5,000; 150 acres Price \$6,000; 200 acres Price \$7,000; 260 acres Price \$10,500; 400 acres Price \$24,000. For particulars consult T. J. LOCKHART, Bank of Montreal Building, Kingston. Phone 1035 or 1020. BETTER ON YOUR MIND ON THE COAL QUESTION NOW. CRAWFORDS COAL USE CRAWFORDS COAL. There are 16,399,310 Roman Catholics in the United States.