

THE BRITISH WHIG 90TH YEAR.



Published Daily and Semi-Weekly by THE BRITISH WHIG PUBLISHING CO., LIMITED

J. G. Elliott, President; Leman A. Guild, Editor and Managing Director

TELEPHONE Private Exchange, connecting all departments 245

SUBSCRIPTION RATES: (Daily Edition) One year in city \$7.50; One year, by mail to rural offices, \$10.00; One year, to United States, \$15.00; (Semi-Weekly Edition) One year, by mail, cash, \$12.50; One year, to United States, \$22.00

OUT-OF-TOWN REPRESENTATIVES: Toronto, J. Calder, 22 St. John St., Montreal, W. W. Thompson, 100 King St. W.

Letters to the Editor are published only over the actual name of the writer.

Attached is one of the best job printing offices in Canada.

The circulation of THE BRITISH WHIG is authenticated by the A B O Audit Bureau of Circulations

The ordinary tax-payer isn't hard-boiled. He is merely soaked.

The age of discretion is that at which one stops seeing wild oats and wheat.

Some people are impartial just because they are too indolent to form an opinion.

In politics the only side that realizes how urgently reform is needed is the outside.

People who haven't time to stop at a grade crossing manage to find time to attend the funeral.

As a general thing, you can recognize Easy Street by the number of bay windows.

A born leader is a man born in a neighborhood where people like to have somebody do their thinking.

If France gets anything, of course those who condemn her methods will refuse to share in the dividends.

Any fool can make war, as Curzon says; and it is also unfortunately true that fools sometimes make the peace.

Think of the effort indicated by words connected with the coal business. For example: dig, load, haul, gouge.

The drop in prices noted by Fisher's index indicates that there are more delicate instruments than the seismograph.

The girls are not going bare-legged just now, it is true, but the stockings a lot of them wear give a fair imitation of it.

Building up is the hard part. It takes three generations to make a gentleman, and only one little chorus girl to break one.

Well, if Lloyd George wishes to come back, indications are that he can carry most of the states east of the Mississippi.

If a man scolds because this is a commercial age, you know he is a commercial age, you know he is a commercial age, you know he is a commercial age.

When a politician declares for a "vigorous policy," he means that he doesn't know what in Sam Hill he would do about things.

Slowly Russia becomes more reasonable as her spirit breaks under the continued annoyance of entertaining visiting statesmen.

We note with pleasure that the Bible still give their unqualified approval to the solar system.

We shall not believe in the sincerity of the Bok peace prize contestants until we hear what the losers say about the committee.

If every other man's mail is like an editor's, there is enough postage wasted on propaganda to pay the country's running expenses.

Correct this sentence: "Early hating means nothing this time," said Dad: "we are too hard-up to have any Santa Claus this year."

Saturday's half-holiday ought to be supplemented by a Monday whole holiday. After dodging Sunday traffic the average poor mortal needs a day to rest up.

COMMON SENSE IN TAXATION.

The housing problem in New York City became so acute that an emergency relief measure was enacted in 1920, exempting from local taxation for a period of ten years, new buildings erected for dwelling purposes. The immediate effect of this measure was to give a tremendous impetus to building construction, providing employment to such an extent that wages soared higher than ever before.

In 1913 Pennsylvania adopted a "Graded Tax Law" applying only to second class cities, of which there are two, Pittsburgh and Scranton. It provided a ten per cent. reduction in the tax on all buildings for the years 1914 and 1915, and ten per cent. every third year thereafter, until the tax on buildings is reduced to one-half of that charged on land. At present it is 30 per cent. This law also proved a great stimulus to the building business, although not to the same extent as in New York, where the tax on new residences was entirely suspended for ten years.

Now if, as these cases clearly demonstrate, the building of houses is stimulated in proportion to the tax exemption, why, in the name of common sense, shouldn't we stop taxing them altogether, as well as stocks of merchandise, machinery, crops, cattle, personal property and all other forms of wealth? These things are just as useful and necessary to us as buildings. If it works well in the one case, why shouldn't it in all others? Wealth is a good thing, not only for a selected few but for all of us. The more we have of those things that contribute to the pleasure and comfort of living, the better we shall be, generally speaking, in every way.

But the effect of our antiquated tax laws is to discourage the production of wealth by taxing it. We fine a man once for robbing a chicken coop, and we fine him every year if he builds one. If we want to rid the community of a nuisance, we tax it. We also tax everything that really benefits the town. Nothing can be more inconsistent or illogical than our present tax system.

The mode of taxation is, in fact, quite as important as the amount. As a small burden badly placed may distress a horse that could carry with ease a much larger one properly adjusted, so a people may be impoverished and their power of producing wealth destroyed by taxation, which, if levied in another way, could be borne with ease. A tax on date trees, imposed by Mohammed Ali, caused the Egyptian fellahs to cut down their trees; but a tax of twice the amount imposed on the land produced no such results.

Taxes levied upon the value of land cannot check production in the slightest degree, for unlike taxes upon commodities, or exchange, or capital, or any of the tools or processes of production, they do not bear upon production. The value of land does not express the reward of production, as does the value of crops, of cattle, of buildings, or any of the things which are styled personal property and improvements. It expresses the exchange value of monopoly. It is not in any case the creation of the individual who owns the land; it is created by the growth of the community. Hence the community can take it all without in any way lessening the incentive to improvement or in the slightest degree lessening the production of wealth. Taxes may be imposed upon the full annual value of land, without reducing the wages of labor or the reward of capital; without increasing the price of a single commodity or making production in any way more difficult.

AN APPEAL FOR PEACE.

Ex-Premier David Lloyd George has at last delivered his real message to the people of the United States. It was not a message of reproach for having disregarded the signature of the president, as attached to the Versailles treaty. It was not an appeal to the United States government to intervene in Europe with the hope of settling the perplexing problem of reparations. It did not concern any of the financial obligations of the Allies to the United States. The appeal was on a high level, based on an entirely unselfish motive, and on a genuine desire to ensure that the day of strife in the world may come to an end, and that nations shall for ever more live at peace with one another.

Speaking to a gathering of members of the American Legion at Indianapolis, Britain's war time premier made his great appeal to the United States people. It was an appeal that the British Empire and the United States should co-operate to bring lasting peace in the world. There was a reference, of course, to the tragic situation which exists in Europe. This subject is too close to the mind and heart of Lloyd George to escape without mention. But his reference to it showed a desire to help the weak and curb the strength of the strong, to be generous with the vanquished in the hour of victory, and to apply the principles of Christianity, so far as they can be applied under present day conditions, to international dealings. His

appeal was one for construction, not destruction, for mercy, not for vengeance, for wisdom and conciliation, instead of hatred and strife.

Coupled with his declaration that his doctrine was the same as the doctrine of Abraham Lincoln, the words of Lloyd George should have a strong effect on the United States mind. Ever since it was announced that he intended to visit the United States, there were many who believed that he was coming to this side of the Atlantic as a propagandist, seeking to persuade the United States to join in the task of settling the troubles of Europe. It is apparent now, however, that he had no such thought in mind. Lloyd George knows enough of the horrors of war to be able to speak with strong conviction on the desirability of preventing it. He has already expressed his fears that the seeds of another great conflict are in process of germination, and he knows that one thing only can avert the calamity which is threatening. That one thing was the subject of his appeal to men who also knew the horrors of war, to men who had fought through many bloody battles. He appealed to them, as members of the great English-speaking family of nations, to concentrate their efforts on keeping the world at peace. He sees with the eye of a visionary that only a united front on the part of all units of the Anglo-Saxon race can keep the world free from strife. The Anglo-Saxon race stands in a position of such pre-eminence in world affairs that it can decide the future course of events, but that guidance can only be effective if the two great bodies, the United States and the British Commonwealth of free nations, work together, hand in hand, for the highest and noblest ideals, those of peace, justice and freedom for all, irrespective of whether they are strong or weak. Therein lies the destiny of the English-speaking people of the world, and Lloyd George has rendered the world a noble service in pointing them to that destiny.

PRESS COMMENT

Scottish Fortitude. If North Carolina has become one of the most prosperous, as it has always been one of the most virtuous, of American Commonwealths, the credit for the achievement is due in no small measure to Scotsmen here who, within the last fifty years, have made bricks without straw and spread splendor through their once war-wasted homes.—Louisville Courier-Journal.

School Systems and Future. Discussion is going on among the Jews on the subject of what system is of most advantage for their children, some holding to the view of co-education with the Protestants, while others favor separate schools. We would beg everyone who is interested in our country's future to note the persistence with which certain Jews and Protestants revert to the idea of a neutral school which all children shall attend. Today this idea does not seem to be of any practical importance, but in twenty-five years' time with the constant increase of immigration, and the growing industrialization of the province, will the same conditions prevail? To talk of it seems today an expression of extreme pessimism. Really it is sheer prudence.—Le Devoir, Montreal.

To a Cigarette. Good night, my little friend, farewell for aye. Thou wert consort of fantasies and dreams; Thou hast brought balm to me, and in thy gleams Are Mystic joys with which to end the day; Thanks for these moments of enchanted play That gild this world and make it what it seems, Not what it is, and bring me strange, dear dreams Which subtly steal the cares of life away;

Lloyd George's Throat Normal. The old throat trouble which has necessitated a curtailment of Lloyd George's speech-making in Canada is no new thing with him. To a large extent it is a legacy from his amazing feats during the last election. A friend, who was with him when he conducted that whirlwind campaign, told me that the effort to reach his audiences at wayside stations, when the rain and wind battered against him, left him exhausted after each attempt. After a short speech he would sink back in his chair in his saloon and start chewing some special sort of lozenges prescribed for him by his Harley street doctor, and would so continue until the train ran into the next station, and another effort had to be made.

Poverty is the reward of idleness.

Dictators.

By Clarence Ludlow Brownell, M.A., Fellow Royal Geographical Society, London, England.

The day of the dictators dawns. The war, which some thought would make the world free for democracy, now sees seven countries in Europe under the domination of individuals, Austria, Bulgaria, Germany, Greece, Italy, Russia, and Spain are under dictators, and all because the senate of the United States would not uphold the idea of the League of Nations.

Some will say Russia should be off the list at least as far as the League of Nations, and the United States would have been a combination spelling salvation for Europe, for they declare that nothing can save Russia but a change of heart. But Russia's heart has changed. She would gladly reach out to take the hand of United States and step up into the League, were United States in a place from which she could extend her hand.

Woodrow Wilson and Lloyd George thought in terms of the League of Nations, not as an instrument or as a machine that was within hailing distance of the goal all men desire—a world at peace—but as a step toward the goal. England's haters in the United States stirred the people, all of whom lack vision as to international problems, and the people in herds, like sheep, followed the makers of mischief, Reed, Johnson, Borah, La Follette, and other self-worshippers who made capital out of hating England.

America First. Woodrow Wilson put his hand to the plow and did not look back; the sheep did not look back. The supreme chance, the opportunity such as in the world's history knocked at the door of American Republic. The answer, the response to that knock was shameful. It disgraced a nation. It humiliated right-minded persons the world over. It put on record the fact that a country calling itself Christian turned its back on service, turned its back on humanity, ignored its brother countries, and chose deliberately and overwhelmingly to let the rest of the world suffer while it held high the banner on which were the words "America First."

Perhaps Lloyd George, through his exceptional personality and the fact that he is from another country, a country already in the League and glad of it, may open the eyes of many of Uncle Sam's citizens. If he can do that, he will save the League, save Europe, save the world, and will remove a terrible reproach from a people whose humanity as individuals no one questions. In individual giving and individual self-denial, the citizens of the American Republic have won the world's admiration.

Had the United States entered (as they should have entered) at the moment the League of Nations came into existence, Europe would be well on the way to recovery now, and democracy, instead of dictatorships, would flourish, but the senate said "no," and the dictators are "on the job." They are there because of the years of intense distress that physical conditions since the armistice have brought about, and because of the decay of faith that prolonged disorder always engenders.

Needs Are International

Instead of marching forward as all Europe would have marched had the American Republic entered the League at the beginning, Europe has reverted. She has turned toward the past. Blindness and selfishness kept the United States apart from doing the right thing, and hence the reversion to the dictator instead of to democracy. Selfishness does not pay. Blindness is an affliction. Jesus said "there be none so blind as those that will not see." In the days of Galilee, those who accused him of lying, refused to look through his telescope. They condemned him without examining the facts which he was eager to show them. Blind condemnation is functioning today. Theology suffers from it; politics suffer; so does business, and especially do international relations.

Were clarity of vision possible; so that the people of one nation could see the motives of the people of other nations, differences of nationality would be reasons for friendship, rather than of enmity. The hearts of enlightened men and women of all countries beat faster for the same causes. The same emotions produce responses, like in kind, throughout the human race. The needs of the individual are the same; food, drink, air, and sunlight.

If the world would wake up to this fact, and the League of Nations work for peace along these lines of common needs and common interests, there would be no dictators, and the world would be safe for democracy.

Intuition. Mrs.—What do you think of my new bathing suit, dear? Mr.—Well, ah, hum, to tell you the truth, my dear— Mrs.—Stop right there. If you're going to talk like that, I don't want to hear another word.—Cincinnati Times.

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AN HONEST INDIAN. An old Indian once bought some things from a white man who kept a store. When he got back to his wigwam and opened his bundle, he found some money in it.

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That Body of Yours. By James W. Barten, M.D. Why Take a Chance. I heard an argument between two physicians one day, one a general practitioner, the other a specialist.