

CANADIANS ARE BECOMING MIXED IN A JUNGLE OF TAXES, THE FUTURE IS THREATENED

That business and individuals in Canada are becoming mixed in a tax jungle and that the rising cost of government threatens our future development as a nation, are the startling statements made by Floyd S. Chalmers in an article in McLean's Magazine for December 1, entitled, "The Rising Cost of Government." Mr. Chalmers declares for that an average Canadian family of five, taxes have risen from \$165 in 1912 to \$508 in 1930. He continues:

"It is not good enough to say that Mr. Jones and all other people in Canada had, on the average, incomes so much larger in 1930 than in 1912 or in 1920 that they could well afford to pay these larger taxes. Careful estimates made by authoritative sources reveal this:

"In 1912 taxations consumed about one-tenth of the value of productive effort in Canada. (Mr. Jones paid in taxes one day's wages or salary out of ten.

"In 1920 Mr. Jones worked one day to pay his taxes. The increase in production in Canada brought the percentage paid in taxes down to seventeen per cent in 1928. But it has risen again sharply.

"It is too early yet to make a final estimate of the value of production in Canada in 1930, but I have made some careful preliminary estimates based on authoritative data.

Taxes Piling Up

"The Financial Post Business Year Book's estimate of net production in Canada in 1930 is \$3,494,492,000. The Dominion, during the year to March 31 last, collected \$296,000,000 in taxes. The provinces in 1930 collected in taxes between \$85,000,000 and \$95,000,000, but we shall use the figure \$90,000,000. The municipalities collected approximately \$85,000,000. Just under twenty per cent of the net produce of the country was paid out in direct taxes to governments. And not one cent has been allowed in this estimate for the enormous expenditures paid out from other sources such as liquor store profits, management of provincial resources, etc. For example, \$185,000,000 spent by provincial governments in 1929-30, only \$86,000,000 was derived from direct taxes.

"The final figures for 1931 will probably show us well above the ratio of one day's work in five for the tax collector. The recklessness with which we are piling up debts, upon which interest must be paid, leaves the future race between prosperity and taxation a close one.

"In 1931 the Dominion spent an ordinary account \$112,000,000. The provinces spent \$57,000,000. What the municipalities spent, no one knows, but The Citizen's Research Institute estimates that they collected \$90,000,000 in taxes, and I find, by reference to such provincial summaries as are available, that the average municipality spends in a year 135 per cent of its revenue from direct taxation, the balance of over 100 per cent consisting of sundry revenues. So the municipalities spent roughly \$121,500,000 or a total expenditure for all public bodies in Canada of \$290, 500,000.

A Big Increase

"In 1920 the Dominion spent 361,000,000. The Provinces spent \$88,000,000. The municipalities spent \$247,000,000. The total public expenditure was thus \$696,000,000.

"In 1930 the Dominion spent \$394,000,000 on ordinary account. The provinces spent 185,000,000. The municipalities spent \$385,000,000. The total public expenditures were thus \$964,000,000.

"Incidentally in the fiscal year 1929-30, covering the most prosperous year in Canadian history, the total incomes assessed for income tax purposes were \$1,325,000,000. The incomes were lower in 1930.

"Our total public expenditures do not fall far short of all the taxable income in the country.

"Between 1913 and 1930 the population of Canada increased by thirty-two per cent. During the same period public expenditures increased by 232 per cent, more than seven times as much.

"The Government of Canada today collects more in one year in Toronto than it collected in all Canada in one year before the war.

"The interest on the Dominion debt has grown tenfold.

"Successive federal governments, instead of postponing the adoption of new and expensive ideas until after some of our war debts have been paid, have gone on starting new government departments and new services and finding new channels for expenditure of money, inevitably to be raised by taxes on Mr. Jones and his fellow Canadians

Display Ingenuity

"The provinces have shown greater ingenuity in thinking up new things to tax and new ways to get money from Mr. Jones than any other taxing authority in the country.

"Then, the provinces have undertaken to do much more for the citizen than the pre-war province ever dreamed of doing. They have built fine provincial schools, excellent hospitals, museums, advanced houses of correction, experimental farms, etc. They loan money to farmers, pay pensions to the aged, grant allowances to mothers and fix minimum wages.

"In 1929 one province spent \$1.35 per capita on public welfare and charity. Another spent \$7.42. One spent \$1.61 per capita on education; another \$7.84. One spent 29 cents per capita on administering justice; another \$2.44.

A Tax Eater

"And public ownership has definitely increased the tax burdens of the people, very markedly so in the case of provincial taxes.

"In one field after another the provinces duplicated government bureaus that were already in full operation by the Dominion. The provinces have fought their battle for a larger position in the sphere of government and they have won notable victories, creating for their legislators positions of greater prestige and for their civil servants more and bigger jobs. But they were hardly victories for the taxpayer. Is it any wonder that provincial taxation expenditures grew from under \$9,000,000 in 1913 to \$90,00,000 in 1929, a tenfold increase?

"The number of people who work for the taxpayers of Canada—and who the taxpayers of Canada work for one day out of five—is not less than 373,000, and they receive in pay each year over \$503,000,000. With their families, these servants of the people represent over 1,600,000 people out of a total population of 10,000,000.

The chairman of the Federal Radio Commission tells American broadcasting companies that if they listen to the trend of public opinion they will get rid of "nauseating" sales talks and make them "more palatable." That is superficial advice. It isn't merely the nauseating quality of some sales talks that disgusts radio listeners; it is the forcing of any sort of sales talk into entertainment.

To realize the truth of this, compare the radio with the newspaper. Almost any newspaper advertisement, read aloud over the radio, would be nauseating. A radio sales talk considered nauseating when broadcast could be published in any newspaper without arousing objection. Why? Because nobody has to read it and because it can be skimmed by the eye in one-tenth the time it would take to listen to it.

If any newspaper, by some process of compulsion, could compel its subscribers to listen to the reading of its readvertisements aloud, it would lose 99 per cent of its subscribers in one day. That, to anybody able to think, explains what is wrong with radio. It is modeled on the newspaper, without taking into account the fundamental difference between the eye and the ear. And it isn't merely the sales talk that irritates the public. The constant butting in of the announcer with his everlasting "This is station blah blah of blah-blah, BLAH BLAH announcing," is one of the things that make radio owners throw bricks through plate glass windows.

"George fell out of his car the other day and nearly broke his peninsula."

"His what?"

"Peninsula! A long neck stretching out to see."

THE MUSKRAT PREDICTS A MILD WINTER AND IT IS VERY SELDOM THEY ARE WRONG

Monroe, Mich., Nov. 25—Monroe County's hunters and trappers have just held a big conference on weather and voted unanimously that it's going to be a wide open winter.

This action was taken they explained through a couple of spokesmen, with all due deference to what Norman B. Conger, the Government's weather expert at Detroit, may have on the subject. The hunting and trapping gentry in these parts have their own sure fire weather prophets, the same being the muskrat and beaver and squirrels of the community—and especially the muskrats.

For weeks now the trappers have been watching the daily habits of the small animals, and their doings, the hunting and trapping specialists say, point to an unusually mild and open winter. And not only that, they say, but the lake levels will be higher than usual during the coming winter months.

Most of the watching of the animal's tactics has been done by Fred Shinevare, Deputy Game Warden, and Lawrence Duvall, guide and caretaker of the Erie Shooting Club.

They're Never Wrong

The muskrats, they pointed out, are not only building thinner-walled homes than usual, but they are erecting them high up on dry ground.

"I'm not much of a hand at this scientific weather predicting," Shinevare said. "But I've been hunting and trapping since I was 7 years old. And my father hunted and trapped before me. And his father before him. And in all those years a muskrat has never been known to make a mistake. No, sir, not once.

Take two years ago. The muskrats worked overtime building extra thick houses. They did everything but insulate them. And they built low in the water too. Believe me, those animals knew what was coming. And what happened? We had one of the toughest winters in years— record snowfall, bitter cold, and very low water levels, the coldest in a long time.

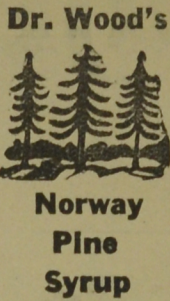
"Then take last fall. Why, the muskrats monkeyed around long after their regular building time. Looked as if they were going to camp out all winter. Well they finally decided to go to work. And what did they do? They put up houses that any self-respecting building contractor would have been ashamed of. Thin walls, skimpy foundations and all that. And they built them high up. And what kind of a winter did we have? Why one of the mildest I can remember."

Serious for Muskrats

"Yeh," put in Mr. Duvall, "and look at what the rabbits have been doing. They've been digging the shallowest holes I've laid eyes on in many a day. And that means only one thing—a mild winter. And the squirrels and beavers too. They are going to no trouble at all. What's the use, they figure. It's going to be a warm winter, so why dig down any deeper than necessary."

We see that radio humorists, like Weber and Field and Eddie Cantor, have acquired the careless habit of sharp deal they want to put over. Leaving the tickets on the piano when they go to a football game. Discussion of pegging the pound turns on the problem of where to pound the peg.

Some there are who won't listen to Conscience if it interferes with anything about practical matters. There is nothing much wrong with the man who has a reputation for taking care of his character.



The Children's Coughs Worry The Mother

Mrs. C. W. Harper, Silver Water, Ont., writes:—"I was very much worried over the nasty cough my two children had, and I had tried several remedies to no effect. One day my husband was in the drug store and overheard a lady and the druggist discussing remedies, and she seemed very thankful to Dr. Wood's Norway Pine Syrup for relieving her children, so he came home with a bottle and in two days both the children were well."

Price 35c. a bottle; large family size 65c.; at all drug and general stores; put up only by The T. Milburn Co., Ltd., Toronto, Ont.

U. S. ACADEMY OF SCIENCE DISPUTES DARWIN--SAYS NATURE DOES NOTHING BY CHANCE

New Haven, Nov. 30—A "new concept" of evolution was presented today to the National Academy of Sciences, meeting here. Based upon 42,000,000 years' actual evolutionary records, the new idea indicates a creative force still at work.

It disputes Darwin's thesis that accidents are part of nature's progress. It challenges the ability of modern science to change human essentials quickly—even to change them in less than millions of years' patient effort.

This new evolution was described by its author, Dr. Henry Fairfield Osborn of the American Museum of Natural History, one of the world's foremost authorities on prehistoric discoveries.

His evolutionary records are those of titanotheres, a family of animals which developed horned snouts, and of the elephant family, scientifically termed the proboscideans.

Based On Fossils

"The new concept," said Dr. Osborn, is based on thousands if not hundreds of thousands of observations on fossils gathered from all the museums of the world and all the countries of the world, excepting Australia. These for the first time reveal the complete life history of a great hoofed family, the titanotheres, during 12,000,000 years, and of a great hoofed order, the proboscideans during 30,000,000 years.

"Recently the grinding teeth of the proboscideans enabled us for the first time to establish the rate of evolution in an extremely important adaptive organ, very slow even in the course of 10,000 years.

"This incredibly slow rate exposes the futility of modern experimental research which would produce a new seconds."

Nothing By Chance

"The anatomical contrasts between these two groups of animals, namely, the arrest of tooth evolution in one and the marvelous progress of tooth evolution in the other, serve to establish new principles of bio-mechanical evolution which were not only unknown to Charles Darwin, but directly antagonistic to one of his fundamental thesis, that nature does anything by fortuity by accident, or by chance."

It has taken sixty two years of observation, Dr. Osborn added, to demonstrate that living nature, like in-

animate substance, does "nothing by accident or chance, but only by means of universally prevailing adaptive principles which are only revealed in long periods of time.

"Moreover," Dr. Osborn went on "we are compelled to return to a creative concept of evolution. Mark that the world creative is used without any reference to its old theological or philosophical implications."

A Will Is Present

For the kind of "creation" he means, Dr. Osborn said there is no word in Greek, so he calls it aristogenesis. It means that the origin of creativeness is somehow bound up in the process of adaptation. This adaptive creativeness might be expressed in the words "Where there's a will there's a way."

Some of the recently discovered tools of men who lived in Europe about 20,000 years ago were shown and explained by Dr. George Grant MacCurdy of Yale University.

Among them are rock crystals, water-clear stone, some white and others amethystine in color. Among forty-three different kinds of stone which Dr. MacCurdy has found in use for tools in the prehistoric ages, these rock crystals are the rarest. They also class among the oldest.

Dr. MacCurdy explained how water marks were identified on the stones, marks made when rivers rolled them along their bottoms, and how these natural marks are distinguished from the chips man struck from the same rocks to make knives, scrapers, boring instruments or hammers.

He showed how some of the rock crystals are cunningly curved along the back to fit against a human finger.

"Is your wife home?"

"Naw. She's out with a bunch of prize fighters."

"Prize fighters?"

"Yes. She went to a bridge party."

"Beautiful view here. Reminds me so much of Scotland, you know."

"Oh, then you went to that lecture too."

A friend who bought stock in a going concern, a year or two ago reported yesterday that it was now practically gone.

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