

Our County Rate.

To the Editor of the Mercury.

Sir—Any ratepayer in this town on looking at that very neat little document presented to him annually by our urban tax collector will discover that 4 mills in the dollar out of the 12 1/2 mills levied, or about one-third of the taxes paid in the town, is for a county rate to be paid over by our town treasurer into the funds of the County of Wellington.

This proportion of the taxes for county rate has been about the same for some years past. What advantage, use and benefit, the town derives from this large annual tax upon its property and resources I propose to discuss in a future letter, and whether the town would be benefited by a municipal separation from the county or not. The subject to which I would most strongly invite the attention of the ratepayers, and one of the most powerful reasons that can be urged in favour of a municipal separation of the town from the county, is the monstrous and gross injustice done the town in the manner in which township assessors in almost every township in the whole county value the property of such municipalities upon their assessment rolls.

We all know in town that our assessors value our property so high that many of us would be very glad to sell for cash at the rate they assess us, but I state boldly, and can prove my position, that in almost every township lands are assessed at not more than one-half, and in some cases, not one-third of their cash value.

Now what is the effect of this unjust mode of assessment? That the town has to bear an unjust and unfair amount of the county liabilities, because the assessment of the townships is not as great as it should be, and by this process many thousands of dollars have been taken out of the pockets of the ratepayers of this town which should have been paid by those who more directly enjoyed the benefits, in the construction of roads and bridges by which their property was improved.

Now who is to blame in this matter? Our Reeves have year by year done their duty in the County Council, and as far as was practicable endeavored to maintain the interests of the town, and have always exerted themselves to remedy in a small degree this injustice. It is the township assessors who are the culpable parties, and do not do their duty, or such monstrous inequalities could not exist; and it is astonishing to me that men can so grossly neglect their plain duty prescribed by law, and yet subscribe to the oath that is attached to the assessment roll, viz: Sec. 50, of the assessment act of Upper Canada is as follows: "The assessors shall make and complete their rolls between the 1st day of February and 15th of April, and shall attach thereto a certificate signed by them respectively and verified by oath or affirmation in the form following: I do hereby certify that I have set down on the above assessment roll all the real property liable to taxation in the township, village or ward (as the case may be), and the true actual value thereof in each case, according to the best of my information and judgment."

Sec. 179 declares that any assessment on real property thirty per cent. less or greater than its real value, shall be a prima facie evidence that the assessment was unjust and fraudulent.

Sec. 180 provides that any assessor so convicted shall suffer the greatest punishment allowed by the Act, viz: Two hundred dollars and imprisonment at the discretion of the Court.

It is high time that the Township Councils looked into this matter and saw that their assessors did their duty, and assessed the lands at their value, which if the assessment had been made on a correct basis, there would be no need to procure Legislative interference to legalize by-laws for railway bonuses when the remedy was in their own hands by making a just assessment. Every office in town where money is loaned can verify my statement respecting the unjust assessment of lands in this county, and certificates signed by Reeves, Justices of the Peace and other influential persons certify to the cash value of land at rates double, and more, than the same lands are assessed for. I fear that I am trespassing on your columns, but I thought as this was about the commencement of our new Municipal year it would be a good opportunity to call the attention of those interested in the matter to a sense of their duties, for it would be a distressing thing to witness, that any of the municipal officers of our good County should be brought before a bar of justice to answer for what many who do so, in making what they call a light assessment, forget they are breaking the law while they endeavour to save their township, so they may come off with a low County rate at their neighbours' expense.

I am, yours, &c., JUSTICE. Guelph, Dec. 21, 1868.

The long struggle between the Magyars and the Slavi of Croatia has happily been settled, and the deputies of Croatia have taken their seats in the Hungarian Diet amid immense enthusiasm. Thus the Russian party, which aims at a union of all the Austrian Slavi with Russia has for the present been defeated; but the Pan-Slavic agitation will undoubtedly continue and lead to new complications.

Special Notices. ALLEN'S LUNG BALSAM! FOR THE CURE OF CONSUMPTION! And all diseases that lead to it, such as Coughs, neglected Colds, Pains in the Chest, and all Diseases of the Lungs.

AS AN EXPECTORANT IT HAS NO EQUAL. It has now been before the Public for a number of years and has gained for itself a World-Wide Reputation.

Physicians recommend it in their practice, and the formula from which it is prepared is highly commended by Medical Journals. Call at the Druggists and get a sample, they will be glad to sell it to you.

By FERRY DAVIS & SON, Proprietors, 432 St. Louis St. HALL'S VEGETABLE SICILIAN HAIR RE-NOWER. Is the only infallible Hair Preparation for restoring GREY HAIR to ITS COLOR AND PROMOTING ITS GROWTH.

It is the cheapest preparation ever offered to the public, as one bottle will last longer and accomplish more than three bottles of any other preparation.

Our Renewer is not a Dy—It will not stain the skin as others. It will keep the hair from falling out. It cleanses the Scalp, and makes the Hair Soft, Lustrous and Silken.

Our Treatise on the Hair sent free by mail. R. P. HALL & CO., No. 16, Bond St. N. Y. Proprietors. For sale by all Druggists.

FUNERALS

FUNERALS

WILLIAM BROWNLOW, UNDERTAKER, CHOP, in rear of the WELLINGTON HOTEL, Douglas Street. Houses in rear of Mr. F. W. Stone's Store, and fronting the Fair Ground. The subscriber intimates that he is prepared to attend

FUNERALS As usual in Town and Country. Coffins always on hand and made to order on the shortest notice. Terms very moderate. W. M. BROWNLOW dawy March 29 1868.

Undertakers!

MITCHELL & TOVELL

Having bought out Mr. Nathan Tovell's Hearse, horses, &c., we hope by strict attention to business to gain a share of public patronage. We will have

A full ASSORTMENT OF COFFINS always on hand.

Funerals furnished if required. Carpenter work done as usual. Premises, a few doors north of Post Office, and next D. Guthrie's Law Office, Douglas Street, Guelph.

JOHN MITCHELL NATHAN TOVELL, Jr. Guelph, December 12 dwy

BOOKS FOR CHRISTMAS Presents.

Just received, a Large Stock of

BOOKS

Suitable for Christmas Presents. A Splendid Stock of

Juvenile Books Pocket Bibles Gift Books Illustrated Books Good Books

You are sure to get what you want in the above lines at

DAY'S BOOKSTORE,

Opposite the Market. Guelph, Dec. 19 dwy

MEDICAL HALL, GUELPH.

CELEBRATED

CARRATRACA WATER!

From the Mineral Springs, Plantagenet, Ont. A fresh supply

JUST RECEIVED.

This justly Celebrated Mineral Water, so highly recommended by the Faculty, should be found in every family, and in order to meet the increasing demands, the subscriber has made arrangements to apply his customers

By the Gallon, Quart, or Glass.

As a mild Tonic, gentle Purgative, and Alternative. This Water is especially adapted to those suffering from

INDIGESTION, HEADACHE, and GENERAL DEBILITY.

The analysis by Dr. Giridwood, Military Surgeon, Montreal, shows this water to contain—Lithiorides of Sodium and Potassium, Bromide and Iodide of Magnesium, Sulphate and Carbonate of Lime, Carbonate of Magnesia, Iron, &c.

E. HARVEY & CO., Sole Agents. Guelph, December 7 dwy

STILL ON THE MOVE.

H. METCALF, SADDLER,

Begets to notify his customers and the public that he has returned to the OLD STAND.

IN THE NEW BUILDING,

Which has been built and fitted up expressly for his business, and that he has a large stock of the following Goods—

Harness, Light and Heavy; Saddles, good and Cheap; Trunks of the Cheapest and Best make; Whips, Belts,

Brushes, Combs, &c., in good supply. Special attention is directed to my Stock of HORSE CLOTHING, Blankets, Sursingles. A call is solicited. Repairing done as usual.

Guelph, December 4 dwy

NEW AND PHETTY PIANO MUSIC FOR BE GINNERS

Fingered and suitable for pupils who have taken but one or two quarters' lessons.

CRYSTAL CEMS,

A collection of easy and brilliant Polkas, Waltzes, Marches, &c., composed and arranged by C. KINKEL.

1. Fairy Footsteps, Waltz. 2. Snowflake Polka. 3. Charming Schottische. 4. Romping Galop. 5. Silver Star Quickstep. 6. Fairy Mazurka. 7. Soldier Boy's March. 8. Mabel Waltz. 9. Sweet Kiss. Polka. 10. Rosy Cheeks, Schottische. 11. Run away Galop. 12. Hilda Waltz. 13. Fairy Tale Polka. 14. Sunbeam Schottische. 15. Whirlwind Galop. 16. Leap Year Quickstep. 17. Whispering Love Mar. 18. Tambour March. 19. Belgravia Waltz. 20. Silver Shower Polka. 21. My Darling Schottische. 22. First Impression Waltz. 23. Fast Boys Galop. 24. Cornflower Waltz. Price 50 cents each. Sent, post-paid, on receipt of the price. O. DITSON & CO., Publishers, 277 Washington Street, Boston. C. H. DITSON & CO., 711 Broadway, New York.

RUTHERFORD HOUSE

JUST ARRIVED

Direct from Labrador,

50 Bbls Prime Labrador Herring

50 half do. do do

15 Bbls. Corned Labrador Cod Fish, highly recommended for table use.

50 qtls. Dry Cod Fish.

ROBT. RUTHERFORD.

Guelph, November 18th. dwy

TROTTER & GRAHAM,

DENTISTS!

GUELPH and BRAMPTON

LICENTIATES OF DENTAL SURGERY,

Successors in Guelph to Trotter.

Office, over Higginbotham's Drugstore Guelph, 2nd August, 1868. dwy

ARCHIBALD McKEAND,

(Successor to John W. Murton),

Banking and Exchange OFFICE,

No. 9, JAMES STREET, HAMILTON.

DEALS IN EXCHANGE, in current Money and

5-20 Bonds, bought and sold at a slight advance on New York rates.

Agent for the National Steamship Company, weekly Line of Steamers between New York and Liverpool. Also for the London and New York Steamship Company, fortnightly Line between New York and London.

Tickets via the Michigan Central R. R., and the Michigan Southern and Northern Indiana R. R., for all points West and South. Royal Mail Line to Montreal and intermediate ports.

Agent for the Kewshaw & Edwards' celebrated Fire and Burglar Proof Safes.

Guelph, Dec. 1 dwy

F. M. WILSON,

Banking, Exchange & Passage OFFICE,

No. 5, JAMES STREET, HAMILTON.

American Money and Silver Drafts on New York and Sterling Exchange Bought and Sold.

Agent for the INMAN LINE of Steamships to and from Liverpool, London and Cork. Anchor Line of Steamships to Glasgow, London and all parts of Ireland. Also, to Hamburg, Rotterdam, Copenhagen, Christiania, Havre, &c., via Leith.

Upper Canada Agents of the Pacific Mail Line Steamship Company to California.

Guelph, Dec. 1 dwy

TROTTER'S

Canadian Dentifrice

IS recommended by the following first-class Dentists as the best preparation for cleansing, beautifying and preserving the teeth: B. W. Day M. D., L. D. S., Pres. of the Dental Association; W. C. Adams, L. D. S., Toronto; J. O'Donoghue, Secretary, Dental Association; L. Lennon, L. D. S., St. Catherine; D. A. Bogart, L. D. S., Hamilton; J. W. Elliott, Toronto.

Price 25c per box. For sale by Druggists. Guelph, June 22

150 Cutters for Sale

I. X. L. CARRIAGE WORKS,

Awarded at Provincial Fairs 1866, Four First Prizes.

1868 Five First Prizes.

The Subscriber has now on hand a stock of these ELEGANT and SUBSTANTIAL

CUTTERS

Which have taken prizes wherever exhibited, to be sold at LOW PRICES for cash or short credit.

J. B. ARMSTRONG, Guelph, Nov 19. dwy

NOTICE TO THE PUBLIC.

The subscriber begs to intimate to the public that he will remain one month longer in Guelph for the purpose of selling his farm and leasing his hotel. If the farm is not sold by the end of that time it will be let on shares.

JAMES O'NEIL, dwy

TO THE LEGAL PROFESSION AND OTHERS.

The thanks of the undersigned will be bestowed on the Gentlemen who borrowed the undermentioned Books from their Library, if they will return the same forthwith—Adam's on Ejectment, McMillan on Costs, Vol. 5 and 6 U. C. L. 3. (9), 24 Q. B. U. C., Vol 2 U. C. L. 7. (no) 1866.

LEMONT & PETERSON, Barristers Guelph, Dec. 10 dwy

Distinguished Arrivals

AT

A. O. BUCHAM'S.

An Immense Stock of CLOUDS, in every color, from Three York Shillings up.

Another lot of the celebrated

"GRECIAN BEND."

Something quite new for Ladies and Misses

AMERICAN "FELT SKIRTS,"

DRESS AND JACKET BUTTONS, a splendid lot just in.

BREAKFAST SHAWLS for \$1 and \$1 25, worth nearly double the money.

DUNDAS COTTONS at 10c. 11c. 12c. An extra heavy article, 1 yard wide, 14c.

BLANKETS—On hand, 200 pair extra heavy Canada Blankets, from \$2.50 up, well adapted to meet the wants of the people during the cold weather.

LADIES OF GUELPH!

Visit our establishment during the coming week. We are now opening up and showing an immense stock of New Goods suited for the present season, at remarkable prices. Call and see.

Wyndham St., Guelph, December 19. dw

A. O. BUCHAM.

THE UNRIVALLED

MASON & HAMLIN

CABINET AND METROPOLITAN

ORGANS,

Have Just ARRIVED at CLARK'S MUSIC STORE.

They are acknowledged the best instruments of their class in the world. More than Three Hundred prominent American artists, and a great many European musicians have given written testimonials to their great superiority. They have been awarded SEVENTY-FIVE GOLD OR SILVER MEDALS at the principal Industrial Fairs in the United States. But their crowning glory was in winning the First Prize Medal at the Paris Exposition of 1867. These Organs are provided with all the LATEST IMPROVEMENTS, including the

Mason & Hamlin Improved Vox Humana, or Fan Tremolo,

which produces a variety of very brilliant orchestral effects, including a remarkable imitation of stringed instruments; also the nearest approach to the peculiarly sympathetic, rich and attractive quality of a cultivated human voice yet attained in any instrument. The facilities and resources of the MASON & HAMLIN Company are now so great that they can afford and undertake to furnish, not only the best, but also the Lowest Priced Organs made. Every instrument is fully warranted for five years, and furnished at prices ranging from \$50 to \$1000 and upwards.

Illustrated Catalogues with full description and prices of the various styles of Instruments sent free to any applicant. Catalogues Agents Wanted.

W. WARNER CLARKE, Market Square, Guelph Guelph, Dec. 13. dwy

Sale of Cloths and Clothing!

WOULD intimate that as their Mr. Thomson is retiring from business, the whole of their stock must be sold and the business wound up. To facilitate this, they have determined to

A. THOMSON & CO.

Commence a Clearing Sale on Monday 21st Dec.,

When they will offer their immense stock of

Cloths and Clothing,

Shirts, Drawers, Hats, Caps, &c.

AT COST AND UNDER. As this is a rare opportunity of securing first-class Goods at auction prices, they would recommend all to take advantage of the great bargains which shall be given.

There will positively be no credit given during this sale. All indebted to the firm are respectfully requested to call and settle their accounts at once.

Guelph, 17th December 1868 dw

A. THOMSON & CO

G. B. FRASERS,

CHRISTMAS AND NEW-YEAR'S

GIFT SALE!

WILL BEGIN ON MONDAY, DECEMBER 14.

\$40,000 worth of Dry Goods to be Disposed of.

CHOICE OF EVERYTHING IN THE STORE!

A GIFT for EVERY PURCHASE of ONE DOLLAR and Upwards,

Consisting of Fine Gilt Scarf Pins, Jet Earrings and Brooches, Combs, Brushes, Needle Cases, Cluny Ties, Cluny Collars, Worked Muslin Sets, Ribbon Ties, Clouds, Crinolines, Gloves, Stockings, Sewing Machine Brushes, Breakfast Shawls, Chest Protectors, Hoods, Muffs, Hanak Covers, Canny Covers, Table Cloths, Table Napkins, Ties, Antimacassars, Buffalo Robes, &c., &c., or

FIVE PER CENT. DISCOUNT WILL BE RETURNED IN CASH ON PURCHASES OF ONE DOLLAR AND UPWARDS.

A PRIZE of a SILK DRESS

OR A SUIT OF CLOTHES

Will be given to the LARGEST CASH BUYER during the SALE, in addition to the GIFT awarded at the time of purchase.

The GIFTS will be given away Pro-Rata, so as not to cause disappointment to either large or small buyers.

The party who receives the PRIZE will confer a favor on the Montreal archbishop by an acknowledgment through the public press.

G. B. FRASER,

December 17, 1868. Montreal Warehouse, Wyndham Street, Guelph

ESTATE OF LATE JAMES LINDSAY.

PEREMPTORY NOTICE.

All parties having claims against the above Estate are required to send them in at once.

A. McCORINDALE, W. C. BAISE, Executors. Guelph, Dec. 15. dwy

BUCKWHEAT FLOUR

AND

AMBER SYRUP

At John A. Wood's.

SNOW MATS,

SNOW BROOMS.

At John A. Wood's.

SPLIT PEAS,

At John A. Wood's.

SPANISH CHESTNUTS

AND

ENGLISH FILBERTS,

At John A. Wood's.

IMPERIAL

Fire Insurance Company

OF LONDON.

(Established 1803.)

HEAD OFFICES—1 Old Broad Street, and Pall Mall, London.

GENERAL AGENCY FOR CANADA—24 St. S. Laurent Street, Montreal.

Subscribed and Invested Capital and Reserve Fund

£1,965,000 STERLING

Funds invested in Canada—\$105,000

INSURANCE against loss by fire effected on the most favorable terms, and losses paid without reference to the Board in London. No charge made for policies or endorsements.

HISTORICAL BROS, General Agents, 24 St. S. Laurent Street. JOHN DONAWORTH, Inspector.

JOHN M. BOND, Agent, Guelph. Guelph, 14th Nov. dw

SPECIAL NOTICE.

The subscriber in returning thanks for the liberal patronage bestowed on him in former years, begs to announce that he has erected a NEW OPERATING ROOM at considerable expense, introducing all the improvements of the day, as well as

New RUSTIC Accessories.

He is prepared to execute Photographs and Portraits of all kinds

From the Locket to Life Size,

Equal as regards finish and life-like appearance, to any that can be obtained in the Dominion—Copying of PORTRAITS in all its branches as usual, done in a satisfactory manner.

In Large Photographs with Frames he intends offering Special Inducements during the coming Holidays.

Parties requiring a large sized Photograph with handsome frame, or any other Portrait of themselves or friends, will find it to their advantage to call and examine specimens and prices. Rooms: Directly over John A. Wood's Grocery Store, Wyndham St.

Guelph, December 12. WILLIAM BURGESS, dw

MONTREAL STEAM-SHIP COMPANY.

GUELPH AGENCY.

CANADIAN LINE—Portland to Liverpool every Saturday.

GLASGOW LINE—Portland to Glasgow every week.

CABIN—Guelph to Liverpool, \$83.50 and \$93.50

STEERAGE, do do \$32.00

CABIN—Guelph to Glasgow, \$73.50

INTERMEDIATE, do do \$47.00

STEERAGE, do do \$21.00

Return Tickets at reduced rates. Prepaid Passage Certificates issued to bring friends on at the lowest rates. For Tickets, late-rooms and every information apply to

GEO. A. OXNARD, Agent, G. T. R. Guelph Guelph, April 1, 1868. dw

LUMBER & WOOD YARD.

CHARLES HEATH