

CIVIC FINANCE AND TAXATION

To the Editor of The Halifax Echo:

Sir—A glance through the last printed annual report of the city for 1911-12 reveals the first handicap under which our civic officials labor. The total taxable real estate assessment is given as \$19,888,250; the exemptions, on the other hand, amount to \$1,418,000. In other words we forfeit to exemptions on a 196 basis the sum of \$22,306,250, equal to forty per cent of the sum required to run our city, namely, \$56,000,000. A further analysis of this item shows that \$7,105,000 is the property of the dominion and imperial governments, or 31 per cent of the total exemptions. The pressure of this handicap can be fully realized when it can be shown from the report that this exemption alone is just as if the real estate of Wards Nos. 4, 5 and 6 was entirely relieved of taxes and the other three wards of the city called on to maintain all their services or an integral part of the corporation.

Any corporate body that could meekly submit to a surgical operation of such magnitude and yet continue to perform its functions as a normal healthy and efficient body, must have a mighty reserve of vitality. Whatever justification there may be for certain local benevolent exemptions, it can certainly not be just that Halifax bears, on behalf of the dominion and imperial governments, the whole burden of the maintenance of their property within the city. In this case we forfeit, of income alone, \$140,000, and it would be interesting to know just what it costs the ratepayers annually in addition to maintain sewers, pavements, light and police.

Mode of Assessment

The only other matter to which I venture to refer is our present mode of assessment. Judging from the assessors' suggestive report this continues to be most unsatisfactory. As this problem is fundamental, underlying and affecting all other civic problems, it is passing strange that the capital city has done so little towards its solution. I am not attempting any such task, only calling attention to it that a better qualified may throw light on it. One fact, however, is forever scientifically certain, and it is that, to get normal and orderly results in any department of human effort, we must direct to its legitimate basic principle. The ever-sliding and fluctuating scale of assessment is like trying to "measure dimensions with an elastic yardstick." While I am not a single tax advocate, I am convinced we have much to learn from its theories. The valuable kernel of truth concealed in such a system is that it provides for all efforts of taxation a stable and scientific unit based on relative land values irrespective of improvements. The nearer any system can get to that principle consistent with other co-related conditions, the more satisfactory progress we are certain to make. Attempted additions or reductions of our present unsound and unstable method are like parasite growths on a fungus. They only result in sapping the growth and progress of our city. We may tax any luxury or improvement of our existence, even to dogs. When France put a tax upon windows, people began to limit their use, and the poor to do without them to the detriment of the public health.

The Danger Limit

It might be interesting to discover just how far this same principle is silently at work in shaping our civic affairs. Has Halifax already reached the danger point in this direction? If houses and improvements are unequally and unduly taxed, they will not be built, nor the city improved; and the result will rise on the other hand so long as unsanitary and ram-shackle tenements, which disgrace some of our back streets, are fondled by the assessor. Under his instructions, they are not likely to be improved and exchange hands. A movement already is being agitated to have a thorough and painstaking survey of our city. This survey would also include a valuation of all city property. The just unit of value being set in each district, an orderly and related value of all others could be ascertained, gradually shading off to the more remote. This method would give us at least a consistent and stable system based on national and sound economic principles. The result, too, would be more equality in taxation, a larger income without being unduly burdensome to any, as all would bear their equal share. On the threshold of a New Year, Mr. Editor, and as we all hope a greater and better Halifax, it surely only requires an awakened civic spirit to accomplish these reforms and many others. This survey could be made with little expense by a competent citizen with subordinates who were acquainted with local conditions.

Halifax, Jan. 8th, 1914.

JOHN McKEEN.

AFTER BEAUTY VANDALS

Protests Against Signs on Thames Hill London Papers

That some Londoners do not take kindly to the electric sky signs which are such a prominent feature of the modern advertising has been made clear lately in the press. One enterprising newspaper has published a collection of indignant protests from prominent men, roused to give vent to their feelings by the dreadful possibility of these brilliantly lit advertisements spreading up the river towards Chelsea

Acid Stomachs Are Dangerous

Common Sense Advice by a Distinguished Specialist

"Acid" stomachs are dangerous because acid irritates and inflames the delicate lining of the stomach, thus hindering and preventing the proper action of the stomach, and leading to probably nine-tenths of the cases of stomach trouble from which people suffer. Ordinary medicines and medicinal treatments are useless in such cases, for they leave the source of the trouble, the acid in the stomach, as dangerous as ever. The acid must be neutralized, and its formation prevented, and the best thing for this purpose is a teaspoonful of bisulphated magnesia, a simple anti-acid, taken in a little warm or cold water after eating, which not only neutralizes the acid, but also prevents the fermentation from which acidity is developed. Foods which ordinarily cause greatest distress may be eaten with impunity if the meal is followed with a little bisulphated magnesia, which can be obtained from any druggist, and should always be kept handy.

GIRLS! HAVE BEAUTIFUL, LUSTROUS, FLUFFY HAIR--25 CENT DANDERINE

No More Dandruff or Falling Hair—A Real Surprise Awaits You

To be possessed of a head of heavy, beautiful hair, soft, lustrous, fluffy, wavy and free from dandruff is merely a matter of using a little Danderine.

It is easy and inexpensive to have nice, soft hair and lots of it. Just get a 25 cent bottle of Knowlton's Danderine now—all drug stores recommend it—apply a little as directed and within ten minutes there will be an appearance of abundance, freshness, fluffiness and an incomparable gloss and lustre and try as

and even possibly to Richmond and Hampton Court.

At present most of the signs objected to are on the south side of the river and offend the eye from every part of the Victoria embankment. That the north side of the river and the embankment itself are not necessarily immune from these sky signs was brought home to many people when there recently burned in the sky near Blackfriars an illuminated banner lit from beneath by searchlight and advertising a special number of an evening paper.

At Vauxhall bridge also one seen from many points of view the name of a certain variety of bread picked out in electric light, and this also is on the north side of the river.

The beauty of the Thames at night has been dwelt upon by innumerable poets and artists, and many now are voicing angry protests against its decoration.

STATE OF OHIO, CITY OF CLEVELAND, ss.

I, Frank J. Cheney, make oath that I am the senior partner of the firm of F. J. Cheney & Co., doing business in the City of Toledo, County and State aforesaid, and that said firm will pay the sum of ONE HUNDRED DOLLARS for each and every copy of Catarrh Cure that cannot be cured by the use of Hall's Catarrh Cure.

FRANK J. CHENEY

Sworn to before me and subscribed to my presence, this 8th day of December, A.D. 1908.

W. W. HERRICK, Notary Public

Hall's Catarrh Cure is taken internally, and acts directly on the blood and mucous surfaces of the system. Send for testimonials free.

F. J. CHENEY, & Co., Toledo, O.

Sold by all druggists. Take Hall's Family Pills for constipation.

A little church in Minneapolis, appointed postmaster Dec. 31, 1913, and his son, Lewis, although 55 years old, measures exactly 30 feet from the sill of its door to the top of the cross on its spire. The church is used by Syrians, and contains fifteen pews, quite enough to accommodate those worshipping there.

A Pennsylvania woodworking plant is using the largest drill ever built to bore through six feet of boards at a single operation.

During a concert tour of the late Theodore Thomas and his celebrated orchestra, one of the musicians died, and the telegram was immediately dispatched to the parents of the deceased.

"John Black died suddenly to-day. Advise by wire as to disposition."

In a few hours the answer was received, reading as follows:

"We are broken-hearted; his disposition was a roving one."

Have you seen our window display of Sargol hair tonic? We are exclusive agents in St. John for Sargol. We are giving our special attention to SARGOL this week and we are anxious to have you try it. Sargol is a hair tonic. We say—If Sargol won't please the most skeptical we will refund the money. Sargol comes to St. John with a great record of success and we were fortunate in securing the agency. Sargol is sold with a guarantee to stop hair from falling and to promote a clean growth regardless of how long you have suffered with dandruff. Sargol is the favorite dressing with women of refinement throughout the United States and Canada, and the price is only 50c. a large bottle. Be sure to go to Chas. R. Watson's. Other stores cannot supply you with Sargol.

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In making Cakes, Pies, Puddings, Frosting, Ice Cream, Sauces, Fudges, Hot and Cold Drinks

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GAINS 22 POUNDS IN 23 DAYS

Remarkable Experience of F. Gagnon—Builds Up Weight Wonderfully

"I was all run down to the very bottom," writes F. Gagnon, "I had to quit work I was so weak. Now, thanks to Sargol I look like a new man. I gained 22 pounds in 23 days."

"Sargol has put 10 pounds on me in 14 days," states W. O. Roberts. "It has made me sleep well, enjoy what I ate and enabled me to work with interest and pleasure."

you will not find a trace of dandruff or falling hair; but your real surprise will be after about two weeks use, when you will see new hair—fine and downy at first—yes—but really new hair—sprouting out all over your scalp.

Danderine is we believe, the only sure hair grower; destroyer of dandruff and cure for itchy scalp and it never fails to stop falling hair at once.

If you want to prove how pretty and soft your hair really is, moisten a cloth with a little Danderine and carefully draw it through your hair—taking one small strand at a time. Your hair will be soft, glossy and beautiful in just a few moments—A delightful surprise awaits everyone who tries this.

POEM BY H. L. SPENCER

The carrier boys of the The Gazette, then a St. John evening paper, on New Year's Day in 1903, presented a card of greeting that bore the following poem by H. L. Spencer:

A New Year's Reverie

In this chamber, dim and cold,
By Time's fingers scared and seamed,
In the pleasant days of old,
How they dreamed.

Age, with retrospective eyes,
Mused beside this smouldering hearth,
Of a time when he was wise,
And owned the earth.

And Manhood built his castles fair,
By the window where I sit;
Like the birds that sing they were—
That sing and fit.

Here merry Maidens once, I ween,
Of Lovers dreamed, as Maidens will—
Above their heads, the grass grows green,
Their hearts are still.

And Children sang, and Children played—
Their songs I hear, their ghosts, I see;
All life, then, nothing but a shade—
A memory.

They saw the Years pass, as we see
The Years depart—and where are they?
Go, ask the flower, the leaf, the tree,
The Slouless clay.

In this chamber, dim and cold,
By Time's fingers scared and seamed,
In the pleasant days of old,
How they dreamed.

H. L. SPENCER.

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