

POOR DOCUMENT

FREDERICTON GLOBE.

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Advertising.
Advertisements such as Wanted, Lost, Found, Houses to Rent, Etc., one cent per insertion, 25 cents each subsequent insertion. Local notices ten cents per line per insertion, 5 cents each subsequent insertion. Births and Marriages fifty cents each insertion.
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Fredericton Globe.

A. J. MACHEM, Publisher and Proprietor.
FREDERICTON, N. B., OCT. 31, 1891.

ASSESSMENT LAWS.

Correspondents in the St. John papers are busy contending over the assessment law of that city, no two of them agreeing in anything, but all are in union that there is much room for amendment. This is perhaps the most difficult question with which a free people have always had to deal, not only in St. John, but the world over—but ever since the decree issued by Augustus Caesar, that "all the world should be taxed," and which has been religiously kept ever since, there has not been a person found yet who declared that he should not be overlooked—but any number to assert that they alone have been the victims of the most dire oppression by the assessors. But any assessment law in the world has always been a problem which the wisest have been unable to solve, or to the satisfaction of a living soul. The complaint generally is not that the individual himself has been over-rated, but that his neighbor has been under-rated, and therefore he is making good the deficiency and against which he is determined to kick no matter who he hurts. The study of a law in which everybody had a finger in the making, would be highly interesting, but would it be possible for any two men to agree in the preparation of any law? Doubtful! When the present Judge King was in the legislature he brought in a bill for unifying as much as possible the Assessment Laws of the province. Instead of taxing real estate and personal property at one-fifth of their value, and income at its face, he would place all on the same footing—the same as income at the face, and he excepted from his measure St. John and Fredericton, unless of their own motion they might think proper to adopt the act, which St. John afterwards did. This method perhaps is a fair one, but Fredericton has not up to this time thought proper to fall in with it. But the great difficulty in St. John does not appear to be so much in the law as it is in the ways of carrying it out. One of the writers says he is assessed unjustly upon his interests in bank stocks, bonds, vessels, cash in hand on a certain fixed day, besides his real and personal estate. As nearly all the first named properties are invisible to the assessors, they rest their motion operandi largely upon their imaginations or perhaps more properly speaking upon their belief which their calls of office require them. The aggrieved parties, however, it is asserted, would have no cause for complaint if they would comply with the terms of the law in advance, viz.: by handing into the assessors under oath a written declaration of all the property they possess of whatever description, for their guidance and direction in making up their lists. But in answer to this it is pleaded that no man can tell what he is worth at a given time—the interest upon his mortgages may not be forthcoming, or the value of the mortgage itself greatly deteriorated if the property were placed on the market in depressed times—his bonds in the same manner may be unyielding or at a discount—and so with all his other floating properties, and as the law is explicit and strict, the man feels that his conscience will not allow him to swear that he is worth half that. Here then is the difficulty on both sides.

It has been frequently mooted that as the object of the law is to get at every one who is able to pay according to his ability, why not place everything under the head, Income and Rental, pure and simple; and we notice that one of the St. John writers suggests this very same plan. While no doubt there are objections to this and one incapable of giving more general satisfaction than the present system, it may not be time misspent if we lay before our readers the substance of the plan proposed.

Now at present every man is liable to taxation according to his means; but many persons, it is said, escape on income altogether, hence the deficiency falls upon real and personal estate, which are supposed to have fixed value. If, then, it is said everything were based on income and rental the business would be much simplified and no one could escape, for every person must have an income in order to live, and the amount of it can be got at by his style of living and what is considered his reputed wealth. For example, if Mr. A. lives in

A fine, expensive and well furnished home, an approximate estimate of his income to keep up such an establishment may be got at. The same with B. If he occupies a small house and is known to live moderately, he can be rated accordingly. But whether a person owns a house, or only rents it, he must live, and it only becomes a question for the assessors as to how much per annum it takes to support his family; and then apply the scale accordingly. The clerk who pays his board, the man who works by the day, whether on the streets, on houses, in shops, or in whatever capacity must have an income, and by the amount of this his ability to pay towards the revenue can be ascertained. So with rentals, the man deriving rent from a house or store comes under this head. If A. receives \$200 rent that is placed in his income. In regard to store property the present system is not the fair one. Some stores rent for twice as much as others—it depends upon the situation—and therefore the income of the owner of a well situated store should pay in proportion to its increased value.

The above, however, is a mere outline of the scheme suggested by some parties for raising a revenue, as the only fair one and likely to give the most satisfaction. For our own part we have not sufficiently studied the subject in all its bearings to pronounce a decided opinion, more than to say that the plan appears to contain some good points and capable of being worked out.

But there is one thing that should not be lost sight of, and about which there can be no two opinions. Why should we be obliged to provide all the privileges of citizenship to civil service officials because they are paid by Ottawa—in some cases high salaries—in the way of educating their children, affording them police protection, drainage, street repairing, lighting, etc., and these gentry walk about and do not contribute one cent out of their incomes. Surely if there is a change of government and the Liberals get into power, they will right this most abominable wrong, if not outrage?

Lawyer: "Can't you cut it short?"
"Not until the jury have had had time to forget the evidence against my client."

Young Father: "I am amazed, shocked, my dear to hear you say you intend to give the baby some paragon. Don't you know paragon is a queen, and she is the public to test them. Will she keep on hand a supply of Pork, Lamb and Poultry, Beef both fresh and corned, together with Potatoes, Carrots, Beets, Turnips, &c., and respectively asks a share of public patronage."

Father (after an hour's steady stamping of the floor with his feet): "Where in thunder is that paragon?"

A young man began his first letter to sweetheart after this fashion:—
"My Dear Julia—Whenever I am tempted to do wrong I think of you and I say, 'Get thee behind me, Satan!'"

When one man sees another with a hat exactly like his own, he compliments the other fellow for his taste, but when a woman sees her new hat duplicated, she either buys another one, or else she sits down and cries because she can't.

Cows on the Sidewalks.
The law to prevent cows being driven on the sidewalks should be strictly enforced. On many of the newly laid asphalt walks there is hardly a chance to walk, owing to the filthy condition which this nuisance puts them in. Now that we have good walks let the cows be driven on the streets and not the sidewalks.

Accident in the Supreme Court Room.
On Friday morning a large portion of the ornate directly over the judge's chairs in the Supreme Court Room gave way and came down with a terrific crash. As luck would have there was no person underneath at the time but had the court been in session a terrible accident would undoubtedly have happened, as the plaster that fell came directly on the chairs, smashing the arm of one of the one occupied by Hon. Justice King.

DIED ON HER WEDDING BED.
Paris Steward and a Husband Craved by a Singular Fate.
On Saturday last Mrs. Pauline McLeod, 17 years of age, was joyously wedded to M. Geolatre, 35, and during the breakfast and all the bride was seemingly the happiest of the party.

When Geolatre entered her room at mid-night he found her lying in bed from a self-administered dose of poison. She merely had time to tell him that she died because she had sworn to be faithful to another and then she expired. A pathetic letter confirming her singular statement was found Monday. Geolatre is so crazed with grief that it is feared he will kill himself.

For Over Fifty Years.
Mrs Winslow's Soothing Syrup has been used by millions of mothers for their children while teething. It is a safe and reliable remedy for all the ailments of children while teething. It is a safe and reliable remedy for all the ailments of children while teething. It is a safe and reliable remedy for all the ailments of children while teething.

NOTES AND NOTIONS.

Running Comments on Passing Events.

Sundry Ebulitions in Prose and Rhyme.

How the Domestic, Social and Literary World "Wags."

"But, Charles," said she to the handsome young volunteer, "what would you really do if there was sudden cry 'To arms, to arms!'"
"Well," said Charles, "it would depend. If the cry issued from your lips, I think I should come."
"Then when you have finished your lecture," said the professor of elocution and deportment to young Duile, "bow gracefully and leave the platform on tip-toe."
"Why on tip-toe?" queried Duile, "so as not to wake the audience," replied the professor.
Old Lady (to groom's boy): "Don't you know that it is very rude to whistle when dealing with a lady?"
"That's what the governor told me to do, mum."
"Told you to whistle?"
"Yes, he said if we ever sold you anything we'd have to whistle for the money."
Mr. Jones came home the other night and hung his overcoat and hat on what he supposed was the dummy which his keeps to try dresses on. It was getting dusk and the gas was not yet lighted.
"Hasty arrangement this, Maria," he said pleasantly, "answers for both of us."
"I'd like to answer for myself just now if you'll take your coat off," responded the dummy in a quivering voice, and then Mr. Jones unbuttoned his wife's arms who had come to pay them a visit. He expects to lose \$2,000 on that transaction.
After listening to a Parliamentary candidate's fervid appeal, a shrewd old farmer was asked what he thought of the speech. His reply was simply:—
"Well, I dinna know, but I think six hours' rain would ha' done us a deal mair guid!"
Great Lawyer: "I am tired to death!"
Sympathetic Wife: "You look tired."
Lawyer: "I've been making a speech for the defence for three days now, and, tired or not, I'll have to go on with it tomorrow and perhaps the next day."
Wife: "Can't you cut it short?"
Lawyer: "Not until the jury have had had time to forget the evidence against my client."

REMEMBER

HEADQUARTERS

FOR

Fine Chocolates, Burnt Almonds, Nougatines, Chips, Montevideo, Walnut and Chocolate Cream Tarts.

W. H. GOLDEN,

198 Queen St.

NOTICE!

The Subscriber has opened a shop on the Cor. of King and St. John streets for the manufacturing of Sausages, and asks the public to test them. Will also keep on hand a supply of Pork, Lamb and Poultry, Beef both fresh and corned, together with Potatoes, Carrots, Beets, Turnips, &c., and respectively asks a share of public patronage.

PELEG SMITH.

R. C. MACREDIE,

PLUMBER,

Gas and Steam Fitter,

Queen - - Street, Opp. County Court House.

MILLINERY!

WE INVITE

you to inspect Our Stock of Fall and Winter Millinery. The very Latest Styles in Trimmed and Untrimmed.

MRS. I. BURDEN,

Queen Street, Opp. City Hall.

Watches and Jewelry

F. J. MCGAUSLAND,

Opp. A. F. Randolph & Sons.

One of the consequences of a partial strike among the navies was the stoppage of ten thousand pneumatic clocks, distributed all over Paris. Some excavation works had been left in an unfinished state, and the workmen had condescended to shoo up the sides of the hole. The earth fell in, which caused a disarrangement of the pneumatic tubes. The mischief was soon repaired, but on account of the difficulty of re-planting ten thousand clocks, at one time, they were not started again till midnight.

NASAL BALM
NEVER FAILS
SOOTHING, CLEANSING
CURE, FUTURE IMPROVEMENT
CURES GOLD IN HEAD AND CATARRH

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The Largest and Best Stock of

MILLINERY

to be found in the city is at the

Millinery Establishment

MISS HAYES,

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PHOENIX SQUARE,

Plumbers, Gas Fitters and Tinsmiths.

And Workers in all kinds of SHEET METAL.

Houses fitted up with Hot and Cold Water.

Prices Moderate and Satisfaction Guaranteed.

Telephone, No. 176.

All the Latest Styles of

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Studio, - 164 Queen Street.

Landing.

American Cornmeal, Wild Rose, Harvest Moon, and Star

FLOURS.

Codfish, Pure Lard, Pickles in bulk, Canned Oysters.

For Sale Low.

A. F. RANDOLPH & SONS.

A Chance for Boys & Girls.

The publisher of PROGRESS, St. John, offers to send one of the popular dime papers to every boy or girl who will send him a new reader for PROGRESS for three months. It may be thought fairly difficult to find new readers for PROGRESS in this city, but there is not much doubt but PROGRESS will find many boys and girls willing to find new subscribers who will give them the half-dollar to send to the Publisher. Truly, it is a generous gentleman offer.

10 Per Cent. DISCOUNT FOR CASH!

In order to reduce my Stock with a view to winding up business in the near future, I shall give 10 Per Cent. Discount from regular prices for the next two months. On All Cash Sales of 50c. and Upwards.

The Stock comprises in part the following: Ladies Dress Goods in great variety, Prints, Parasols, Jackets, Jerseys, Hose, Gloves, Gossamers and Underwear.

Boys' Youths' and Men's Clothing, Hats, Caps, Shirts, Collars, Ties, Belts, Rubber Coats, Umbrellas, and Underclothing.

Cretons, Cottons, Flannels, Tablages, Towels, Carpets, Table and Floor Oil Cloths, Trunks, Valises and Satchels.

See a large lot of remnants very cheap. Wall Paper at a sacrifice in order to clear.

OWEN SHARKEY.

Fredericton, Oct. 2nd.

J. A. HANDLEY,

TEACHER OF THE BANJO.

Lessons given at Pupils residence if desired.

Terms: \$8.00 for 12 Lessons.

Residence: ROYAL HOTEL.

Oct. 31-91.

Dever Bros.

DRY GOODS.

GOOD BARGAINS NOW!

We will cut Prices on all kinds of Carpets for remainder of Season, to Close Out Spring Importations.

BEST VALUE!

Our Fashion Suits take the Lead. We Manufacture them and Guarantee the work. Don't pay \$50 for a \$30 Suit, because you get a long time to pay for it. You can do better at

J. C. McNALLY'S.

At a Big Discount To Close Out.

250 WINDOW SHADES

LOWER PRICES! 700 Oak and One Seated Chair, Rattan Rockers, Walnut Chamber Suits, Side-boards and Secretaries Just Received. Grandly Reduced Prices at

J. G. McNALLY.

Best in the World. Reduced to \$4.75, former price \$6.50.

DOMINION WIRE BED

A Wedding Present? Toronto Silver Plate Co. make most reliable Goods. A Fine stock Cheap at

JAMES C. McNALLY'S.

STAPLES'

Quinine Iron and Wine is the best general tonic made. It will cure Indigestion, Loss of Appetite, Dizziness, Headache, and all Diseases arising from impure blood or a low state of the system. Remember it is sold on a guarantee that if it will not do what we claim for it, your money will be refunded. Be sure to ask for STAPLES' and take no other. Price 50c. a bottle or 6 bottles for \$2.50. Prepared only by

DAVIS, STAPLES & CO.

HATS & CAPS

A COMPLETE LINE AT

J. H. FLEMING'S,

222 Queen Street.

150 QUEEN STREET. ESTABLISHED 1860. 150 QUEEN STREET.

JAMES R. HOWIE,

PRACTICAL TAILOR,

Has a Splendid Stock of Imported and Native Cloths

This Season and Cases are arriving daily. Counters and Shelves and Windows are filled with their goods than ever. There are full lines of Staple Goods in Corkerose, Diagonals, Worsted suitings, Wools of England Cloths, and Sateens, Capotans, Scotch and German Tweeds, and Tricorings of all kinds.

A SPECIAL NOVETY

In Trouserings is of French Make, and a splendidly finished Silk Mixture, soft and draping much as satin. It comes in the most beautiful sections of which can be seen on the Counter, SPRING AND SUMMER OVERCOATINGS are of precisely good value and fitting is all it should be, and more, as my many friends are testifying daily. Come and see the makes and prices, they will astonish you.

BOYS' CLOTHING

is a model line with me this Spring. My Stock cannot be BEAT, (a fact which should be commended to all school-boys). But seriously, every suit in Style, durable, and cheap sales in this department are very rapid. Gent's Underwear is better than ever. All styles in summer Stock wear are in my Store, a really beautiful, choice and cheap Stock.

MY OLD STAND, 150 QUEEN STREET.

Fredericton, N. B., April 8.

THE PLACE TO BUY BE A MAN

Laconon in the coils of the fatal serpents was not more helpless than is the man who pines under the effects of disease, excess, or worry, etc. Rescue yourself. Take heart of hope again and BE A MAN!

We have cured thousands, who allow us to refer to them. We CAN CURE YOU by use of our exclusive methods and appliances. Simple, unfailing treatment at home for Lost or Falling Hair, General or Nervous Debility, Weakness of Body and Mind, Effects of Errors or Excesses in Old or Young, Robust, Noble MANHOOD fully Restored. Improvement seen the first day. How to enlarge and strengthen, WEAK, UNDEVELOPED ORGANS AND PARTS OF BODY. Men testify from 50 States and Foreign Countries. Write them. Book, explanation and profits mailed (sealed) free. Address

ERIE MEDICAL CO.,

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Watches, Clocks, Jewelry, Silver and Silver Plated Ware

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A. F. MORRELL'S.

A Fine Assortment of WEDDING RINGS Always on Hand.

A. F. Morrell,

OPP. BRIDGE.

Fredericton, N. B., July 12, 1890.