

GOOD NEWS



The clear dry walking suggests the early buying of spring footwear. We are fortunate in having much of our spring stock now ready for inspection and would be pleased to have our customers call and examine them.

**WATERBURY & RISING, Ltd.**  
KING STREET UNION STREET MILL STREET

**Nyal's Red Rose Talcum**  
Delightfully Soft and Smooth as Silk—Perfumed With  
The True Richmond Rose 25 Cts.  
At S. H. HAWKER'S DRUG STORE, Cor. Mill Street and Paradise Row  
THE TRANSFER CORNER

**CONFECTIONERY**  
Molasses Cream Chewing Bar, Turkish Delight, Cocoa Comfits, Ice Cream Bar, Chicken Bones, Paragons and other wint or specialties  
**EMERY BROS.** Phone Main 1122, 82 Germain St.

**HEADQUARTERS FOR**  
Watches, Clocks, Diamonds,  
Jewelry, Silverware, Etc.  
Our Stock in all Lines is Being Rapidly Replenished.

**FERGUSON & PAGE**  
Diamond Importers and Jewelers. King Street.

**Employers Liability Assurance Company, London, England.**  
Accident and Sickness Insurance Covering Every Accident  
And Every Sickness  
**LOCKHART & RITCHIE,** General Agents  
114 Prince Wm. St. - ST. JOHN, N. B.  
Phone 114 Live Agents Wanted.

**To Prevent Chapped Skin**  
—use warm water and  
Baby's Own Soap.  
The warm water opens the pores of the skin and the minute particles of pure refined vegetable oils which form the creamy, fragrant lather of Baby's Own Soap are absorbed into the skin, keeping it soft, healthy, and preventing cracks and chaps.  
A perfect rinsing, then smart rubbing when drying guarantees a fine smooth skin in any weather.

**BABY'S OWN SOAP** Best for Baby Best for You  
Canada's Standard toilet and nursery soap for over 30 years.  
**ALBERT SOAPS, LIMITED, - MONTREAL.**

**"NEVERSLIP"**  
**Shoes and Calks**  
Will keep your horse from slipping, at a minimum of trouble and expense.  
**Shoes, Calks, Wrenches, Etc.**  
Your Blacksmith Can Supply You.  
If Not, Come to Us.

**W.H. THORNE & CO. LTD.**  
MARKET SQUARE & KING ST.

SINGLE TAX TO BE TRIED HERE

Proper Adjustment of Valuations, Says Mayor

CITY FINANCES REVIEWED

Lancaster Water Rates Allowed to Remain as Now — Street Railway Extension Matter Defeated — Request From The Longshoremen

In his annual report, accompanying the statement of the city accounts for 1912, and the reports of the chamberlain and comptroller, which were submitted to the common council yesterday afternoon, Mayor Frink announced the intention of the commissioners to introduce the single tax system in St. John during the coming year and also to have the rate of valuation of real estate and stocks in trade from one-third to one-half, was voted down.

The proposal to issue bonds to cover the pavement work demanded by the city in return for permission to the St. John Railway Company to double track their lines to Kane's Corner was also defeated, the majority of the commissioners holding that it would be unwise to establish such a precedent.

The contracts for the public works department stable supplies as given in the Times yesterday were awarded. The commissioner of harbors, ferries and public lands was given authority to expend \$450 for repairs to North Market wharf, to sell at auction lots 525 and 526, and has been authorized to sell all the city's Lancaster lands with a view to selling them as soon as practicable.

A request for exemption from taxes for ten years for an estate factory was referred to the commissioner of finance. The tenantry union asked for a hearing regarding the recently passed water law and also that the cement be chipped from the granite pavement on the south side of Main street.

The Longshoremen's Association asked that an ambulance and other emergency appliances be furnished at Sand Point. A letter was received from Belfast, Ireland, announcing the 300th anniversary of the city's charter and a letter of congratulation will be sent to the mayor and aldermen.

**Report of Chairman of Treasury Board.**  
Mayor Frink read the following: Gentlemen,—The reports of the chamberlain and those of the comptroller and auditor have been presented to me today and I now submit them to the council. It has been customary for some years for the chairman of the treasury board to present in connection with these reports an additional one embodying his individual opinion as to their value, and to make comparisons with previous years.

Without making a separate statement I think it is perhaps desirable that I should make some comment. The items of receipts and expenditures on all the accounts are fully set forth; the bonds and debentures issued, and all financial obligations upon which the city has entered are listed and systematically arranged in a plain simple way so that anyone who may desire can have information in a few moments. The same applies to the sinking funds which have been set aside from year to year, as the law directs, so that at the due date when the bonds and debentures fall in they can be paid and the debt wiped off the slate. It is a gratifying knowledge for all the debentures issued since the union with Portland, in 1889, with the exception of the ten year loan of 1906—\$25,000 at 5 per cent—there exists sinking funds to provide for their redemption. The same provision was not made for all the issues prior to the last mentioned year and not yet matured; these amount to \$891,468.85. The sinking fund has now reached the large sum of \$1,046,880.92, and as the amount is in excess of that required to provide for the redemption of certain issues, and at other large issues—particularly sewerage and water—are inadequately provided for, it has been deemed expedient that a bill has been ordered for presentation to the legislature. This will perhaps be found unnecessary as it has been secured within a few days that within the confines of a single act of the legislature, passed a number of years ago gov-

erning the width and closing of streets, apparently by design two or three potent lines were added on to this act, giving the common council power to dispose of all the city's lands and property and do whatever it will with the proceeds. Frequent evidence of the bills presented to legislature should receive careful scrutiny and supervision, no matter how democratic the legislature may be, particularly those acts having important bearing on the financial interests of the city.

The bonded indebtedness now stands \$5,028,785.31, an increase for the year of \$29,000, a portion of which was incurred in 1912. From the general outline of for 1912 it would appear that a material increase would be made to the funded debt to meet needed civic improvements of a permanent nature, street paving, schools, hospitals and the like; and while the debt is certainly large it will bear favorable comparison with those cities of the west that have grown into existence within the last decade and whose financial obligations are assuming vast proportions. This spirit has not successfully invaded the extreme democratic as yet. There is a sensible and rational increase in values in the city and immediate suburbs; a perceptible increase in population is being evidenced by the number of taxable polls compiled in the assessors' office, a most accurate indicator.

Insistent demands are made upon the council to provide the people with those public utilities and conveniences which they come in contact with and many of which we have hitherto done without, and yet they absolutely refuse to pay their share when requesting special services on streets and sidewalks, etc., in striking contrast with the residents of other cities. To comply with these demands money is required and to accomplish this the city has to borrow, and give its promissory notes to pay the bills. Such is the condition of affairs presented to the commissioners in 1912 that it is their intention to meet the wishes of the people in this respect to a reasonable extent provided that debentures be marketed at a rate of interest comparable, or nearly so, with that obtained in the past; but the present commissioners are not disposed to sell the city's debentures at any price in order to raise money for these demands which are made upon them, and while borrow we must it will be coupled with reasons so that the high standard of the securities issued by the city of St. John may be maintained and our credit unchallenged.

The section of the chamberlain's report bearing upon the percentage of assessments made and paid in the different years from 1907 to 1912 is of much interest, indicating that notwithstanding the defects in our system of assessment the taxpayers have responded very promptly to the demands made upon them, and in a greater proportion each year.

The report of the comptroller speaks for itself. The chamberlain is the receiver of all civic money and the controller the payer and I feel that I am on absolutely safe ground in saying that both are well guarded; and as every payment, no matter how small or great, must pass through the comptroller's hands, every item searched and tried and proved by daily contact with his office, I am thoroughly satisfied that every man who may have a claim for materials or services gets the full amount due him and no more, and his watchful eye on all departmental expenditures, made by the officials, who contract bills for civic purposes, causes them to be ever mindful of his examination and action.

An effort has been made to have the accounts of the different departments so arranged that information may be more readily obtained by the ordinary reader. The financial operations of each will appear under its own heading and index, as far as possible. For the first time the account of the harbor will be furnished, that one may see exactly and at a glance the

revenues on one hand and the expenditure on the other, from all sources. I have requested that a full statement be made concerning the revenues and expenditures of the ferries. Hitherto it has been the custom to merge into other accounts the long interest on those works. I am not a believer on any such proceeding, the public are entitled to a bare statement of the financial conditions which exist and they will have it.

The present assessment law under which we operate has been a matter of much concern to the citizens and commissioners, and there can be no reasonable doubt, that the work and duties of the board of assessors is a very important branch of the civic service, as from this body goes forth the list, how much each citizen has to pay for the maintenance and upkeep of the city. Systems and styles of assessment have their ups and downs, and no particular system appears to please the multitude at large for any length of time, as under each, some individual or corporation feels that it is being ground to the earth and under it. The assessment law under which we now serve and pay, is based very largely on the valuations arrived at by three or four men who move in and about the city and with the citizens and their collective information finds a centre of value, and it is so defined in the tax bill which seldom finds acceptance with the receiver. In lieu of this the idea or view is prevalent, that systems which prevail in the strong held in the province of Ontario, should prevail here, that is to say, the single tax or land tax, that the land should bear the burden, and that individual not possessed of land should bear his indirect tax by increased rentals, etc., as the case may be, for whatever system be

Great Reductions in Slightly Soiled  
**Whitewear**  
Sale Commencing Wednesday Morning  
This is an offering of garments a trifle soiled from handling while being shown in the department, but which laundering will make like new. They are to be disposed of at low prices and the bargains will be well worth coming for.  
Ladies' Night Dresses, well made of good materials, sale prices 75c., \$1.00, \$1.50.  
Ladies' Skirts, lace and embroidery trimmed, exceptional values, sale prices 75c., \$1.50, \$1.75, \$2.00.  
Ladies' Drawers, lace and embroidery trimmed, sale prices 50c., 70c., 75c., \$1.00, \$1.25.  
Children's Skirts in white cotton, trimmed with embroidery and lace, sale prices from 25c. up.  
Ladies' Long Kimonos, pretty floral designs, sale price \$1.50.  
Sale will start at 8.30 in Whitewear Department, Second floor.

Remarkable Bargains Are The Rule at The February Sale of Men's and Boys' Clothing  
Do not fail to attend this sale if you would like to save money. Garments from our regular stock are being offered at much under regular prices and this opportunity to outfit stylishly and economically should not be neglected.  
Boys' Overcoats in fashionable tweeds, chevots and meltons. Coats that were formerly from \$7.00 to \$12.00, sale price, each \$5.95.  
Boys' Two and Three-Piece Suits, all in good wearing fabrics and well tailored. Sizes 24 to 30, sale prices from \$3.50 to \$6.00.  
Suits for larger boys in sizes 31 to 35, sale prices \$3.50 to \$10.00.  
Boys' Straight and Bloomer Pants in strong, durable tweeds, medium and dark shades. Straight Pants, sale price, pair 49c. Bloomer Pants, sale price, pair 73c.  
There is also included in this sale all of our Men's Suits, Men's Overcoats, Men's Waterproof Coats and Men's Trousers at bargain figures.  
A special lot of Men's Trousers mostly in neat striped worsteds, extra value, sale price, pair \$2.50.  
Men's and Boys' Clothing Department.

MANCHESTER ROBERTSON ALLISON, LTD.

Bargain Sale of Furniture Starts Wednesday Morning  
See Large Ad. Today on Page 2.  
Free Hemming Sale of Household Linens and Cottons in Linen Room  
Specials for Wednesday morning, from 8.30 to 12. Ready Hemmed Bleached Cotton Sheets, 2 yards wide, each 65c.; 2 1/2 yards wide, each 75c.  
Hemmed Pillow Cases, 40 in. pair 28c.; 42 in. pair 29c.; 44 in. pair 32c.

Do the same as Mrs. Edwards  
If you want to save trouble in the kitchen. She whisks off all those odds and ends—chunks of cold meat and fish and potato—and just turns them into the finest stews and hashes ever served. She never wastes a morsel.  
**EDWARDS' SOUPS**  
It's made from prime selected beef and the choicest vegetables that Irish soil can produce. It's as pure and nourishing and delicious as can be. And it blends perfectly with any other soup or meat dish, because it contains no over-strong added flavouring. Don't forget to boil it for half an hour.  
So, per packet.  
Edwards' Delicious Soup is prepared in the most scientific manner, and is the most nourishing and healthful of all soups.  
S. S. B. Lots of dainty new dishes in our new Cook Book. Write for a copy post free.  
**W.M. H. DUNN**  
306 St. Paul Street, Montreal.  
Representative for Quebec and the Maritime Provinces.

Things Do Not "Just Happen"  
But are the result of the intelligent work of a healthy body and brain—  
But body and brain cannot do their best work unless nourished and built up on the right kind of food.  
**Grape-Nuts**  
is a well-balanced food made of wheat and barley and contains the vital food elements in form for easy digestion.  
It meets Nature's requirements for building strong bodies and active brains.  
When these are healthy a person is equipped to "do things."  
"There's a Reason"  
Canadian Postum Cereal Co., Ltd. Windsor, Ont.

**LANCASTER PLEASSED WITH TREATMENT BY THE CITY**  
At a large and enthusiastic meeting of the Lancaster Board of Trade last evening the following letter, which explains itself, was read by Mr. Nelson, solicitor of the board:  
To the Parish Councillors:  
I must say to the people of Lancaster and the Lancaster Board of Trade, that they must appreciate the kindness of the common council, of St. John for the hearty way with which they received the committee of the Lancaster Board of Trade. After hearing what we believe was a reasonable argument on the water rates they were willing to reconsider the whole matter and not only reduce the proposed increase but place the people of Lancaster on the same footing as the city residents.  
Lancaster need not look upon the city of St. John as an opponent, but as a best friend and one whom the people of Lancaster might well trust.  
**JAMES LOWELL.**  
Mr. Lowell's letter was received with enthusiasm.  
Councillors Bryant and Golding spoke

Royal Stork at Madrid  
Madrid, Feb. 4.—It is officially announced that the queen expects a visit of the stork in June.  
The queen, who was a princess of Baden-Baden is already the mother of four children, two boys and two girls. The last child, the Infanta Maria Christina, was born in December, 1911.

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