LADIES' EASTER SUITS AND COATS



We have just opened up one of the prettiest lines of

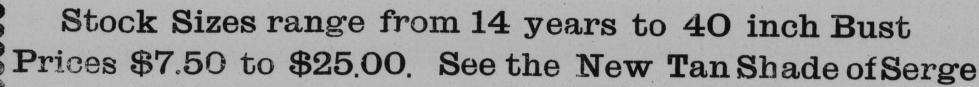
Ladies' Suits, Mantles and Raincoats

Ever imported in this Country

The Continental and Roger Brands

Are undoubtedly the finest garments produced in Canada

We are their agents for Newcastle



MOODY

$\widetilde{\mathbb{X}}$ UNION ADVOCATE IS assessed at tull value.

E tablished 1867

Issued every Wednesday morning

The Advocate Publishing Co., Li nited H. H. STUART, . - - EDITOR.

SUBSCRIPTION RATES

If paid in Advance, \$1.4. End of Year, \$1.25 American \$1.50 (in advance should not be made times upon

one inch, one insertion, 50 cents, Each subsequent insertion, 25 cents upon the house as well as on Professional and Hotel Cardds, 1in per year, \$5.00

NEWCASTLE N. B,. APRIL 3, 1912

CHANGE THE METHOD OF TAXING

Globe has the following Editorial on Tax Reform:

"The plan of taxing land at more than it is worth, in order to compel its owner to build upon it, is scarcely an honest thing on the part of the State, although probably something may be said in its defence. The plan of taxing buildings at less than their value in order to induce people to build and thus to equalize taxation, is not really defensible in morals, inamuch as it contravenes the well known equitable dogma that two wrongs do not make one right. However, we suppose that matters of this kind in the end settle for themselves the just application of principle. Unfortunately when action is based upon the innocent. But, if the idea prevails and is accepted as the basic of assessment that land must pay more and improvements upon land less, it would seem to be pretty clear that the tenant who occupies the property must pay more rent—or at least as much tax as before. It will come off one part of the property which he hires and go upon another, but the land owner will make the tenant pay a larger rental. If however, the owner of land and prefuses uses the property in the sound tax as before. It will do no. This is and the greater as the former of land and prefuses uses the property in the sound tax as and a continuation of the property in the land owner will make the tenant pay a larger rental. If however, the owner of land and prefuses uses the property in the sound tax as and a continuation of the property in the land owner will make the tenant pay a larger rental. If however, the owner of land and prefuses uses the property in the sound tax as and a continuation of the property in the sound tax as the formed tax and the greater ease the property in the sound tax as before. It will not the text and the greater ease the property in the sound tax as the first taxes collected from taxes on the first taxe

upon man's part. The Globe does not state the whole case when it says that if land must pay more and improve ments less it would seem to be pretty A recent issue of the St. John clear that the tenant who occupies the Globe has the following Editorial on property must pay more rent—or at

was vonder to

We have a department of I amount out to make The Walter Company of the Company of

(St. John Telegraph)

In an article on the question of

THE TAX ON BUILDINGS

taxation the Montreal Witness well says toat taxes on real estate improvements but upon nonimprovements. If the tax is put fit is put upon the land alone the sors. A LIVE BOARD OF TRADE

A LIVE BOARD OF TRADE

A member-hip of 1C3 and a surplus of \$107.12 with the annual surplus of \$10 owners will be compelled to make give to the construction of new buildings and the improvement of Single Tax" is adopted.

LAND TAXES WIN IN SEATTLE

(Continued from page 1.)

those already in existence.

able land on which the tax paid is merely nominal, while otners who own a small site with a building or buildings thereon are taxed to the extreme limit of what the property would bring if offered for sale. There is not the slightest doubt that the present mode of taxation is a deterrent as regards the improvement of properties, for owners hesitate before they add

LEGISLATIVE

carried liquor in his section of the

province.

Hon. Mr, Maxwell favored a Leavy f...e for such instances. Mr. Sweeney said that automo

biles carried i quor from Amherst Westinoreland Chaffeur should be required to have certificates of sobriety.



To the Electors of the Town of tion to the debt may be necessary Newcas.le. Ladies and Gentlemen,

number of citizens to offer myto their buildings or improve what they already have having in wion they already have, having in view MAN. I have decided to do so and I again respectfully solicit the hearty support and co-opera-The editor of the Pictou Advo-tion of all who are in accord with maste to boild in order to derive a cate speaking on the same subject the principles for which I have

improvements, with the aim of ultimately placing the bolk of taxation upon land value. No bonuses should be granted and no Your obedient servant, special exemptions from taxation should be allowed, except to those who, through uravoidable mis-

who, through unavoidable misfortune, are really unable to pay.

3.—The preservation of the Suking Fund to insure the payment in
fall of our bended indebtedness
as the Bonds become due, no
further addition to be made to the
public debt. By thus gradually
paying off the principal, we shall
bye and bye be relieved of the
enormous charge for Interest (nowover \$10,000 a year) which waste

the taxes but never decreasing the hability. Town affairs should continue, as in the past year, to be managed so that no further addi-

Your obedient servant, H. H. STUART. Having been requested by a Newcastle, N. B. March 26, 1912.

CARD

is being held for purposes of speculation, at the selling price asked for it by the owners, with a me. I feel I have only one object view of compelling the owners ei- in the world-to make it better ther to improve such premises, by before I leave it. If I can help erecting dwallings or workshops thereon and thus afforcing better means of livelihood or household accommodation at more reasonable If I can heep New Bunswick I'll rates for an increased population, do it. If I can help Canada I'll or to sell their property, now idle, to those who are willing and anxious to put it to use. It should THING TO THE UPBUILDING also include the lowering of poll OF THE GREAT BRITISH EM-ard income taxes and taxes upon PIRE—FIS UNITY, INTEGRI-

T. W. BUTLER. Newcastle, N. B., March 18, 1912

