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THE UNION ADVOCATE

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NEWCASTLE N. B., APRIL 3, 1912

A LIVE BOARD OF TRADE

A membership of 103 and a surplus of \$167.12, with the annual fee only one dollar, is a very good record for the lately re-organized Newcastle Board of Trade.

CHANGE THE METHOD OF TAXING

A recent issue of the St. John Globe has the following Editorial on Tax Reform:

"The plan of taxing land at more than its 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 readily defensible in morals, inasmuch 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 error the evil result often falls upon the innocent. But, if the idea prevails and is accepted as the basis 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 premises uses the property in his own trade or calling, he can impose the increased tax upon his customers, and, no doubt, he will do so. This is

a strong reason why the values should be taxed, and true ones only." The Globe is evidently opposed to the Bill promoted by the St. John Council to tax land at double its assessed value and improvements at one-half. Though the wording of the Bill is peculiar the aim is merely to increase the rate of taxation on land values and lower it on improvements, and it should have stated such aim in plainer and more sensible language. However the principle of exempting improvements and putting the burden upon land values is, our worthy contemporary to the contrary notwithstanding, reasonable and perfectly honest. If there is anything more dishonest than another in our present mode of taxation it is the taxing of improvements, personal property and income—that which is the result of man's own labor, energy and foresight—at the same rate as the land—that which is provided freely by the Creator without any effort, whatever upon man's part. The Globe does not state the whole case when it says that if land must pay more and improvements 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. The higher land tax would bring in extra taxes on vacant land, and, to the extent of such extra taxes collected from lands now idle, the more equitable assessment made possible by higher taxes on land, and the greater ease with which land taxes can be collected, the men who now pay the bulk of the taxes would benefit—and to that extent only. Men with land need not fear the application in whole or in part, of the Single Tax. While the tax on their land would be increased the tax on the improvements, personal property and income would be correspondingly lowered or, if the rate-payers so decide, abolished. So the average man would not have his total taxes increased, but rather lowered. The speculator or person who for any other reason keeps land idle would have to pay much more, while there would be no penalty, as now, for a man improving his property. And now much personal property is the form of money and bonds escapes taxation, while the honest ratepayer

is assessed at full value. IT IS TIME FOR A CHANGE

THE TAX ON BUILDINGS

(St. John Telegraph)

In an article on the question of taxation the Montreal Witness well says that taxes on real estate should not be made fines upon improvements but upon non-improvements. If the tax is put upon the house as well as on the land it is a tax upon building, but if it is put upon the land alone the owners will be compelled to make waste to build in order to derive a revenue from the land. The application of this principle in St. John would soon bring the vacant lots into use, and there would be more buildings available for business and residential purposes. As the law exists at present a man who adds a bay-window to his house, or indulges in the reckless luxury of purchasing some paint to make his house look more attractive, is in serious danger of attracting the startled interest of the assessors, and finding himself compelled to pay more taxes. This is one of the reasons for the somewhat dingy outward aspect of the city of St. John. It does not pay the owner of a house to make improvements for himself or for his tenants, for if he does so he must pay more taxes. The sooner the city is in a position to reduce the tax on improvements, the more encouragement it will give to the construction of new buildings and the improvement of those already in existence.

LAND TAXES WIN IN SEATTLE

(Windsor, N. S., "Hants County Journal.") Seattle, Washington, is the first large American city to adopt the Single Tax. At an election held recently, Hiram C. Gill, the former mayor, and George C. Cotterill, were the candidates for mayor. The latter ran on the Single Tax issue, the former's campaign cry was "an open town." The result was that Mr. Cotterill was elected by a small majority. Under the new law all buildings and personal property will be untaxed, the city revenue being raised from taxes on land values and the franchises of the public service corporations. The voters authorized the installation of a municipal telephone system. We hope the time will come when the "single tax" will prevail in this country. There are men in this district who hold consider-

able land on which the tax paid is merely nominal, while others 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 to their buildings or improve what they already have, having in view the annual visitation of the assessors.

The editor of the Pictou Advocate speaking on the same subject says:—

"A citizen suggests to us that there is need of a number of houses to rent at a fair rental. The trouble is that the minute a man makes improvements to his property his taxes increase. There would seem to be need in the east for some of that western medicine of exemption of taxation on improvements."

Let it be known that property improvements will not be subject to tax over and above what is at present paid on the same property, and in a short time there may be something doing, and work started to give employment to master mechanics and other workmen.

Seattle has made a move in the right direction. It means progress, and the sooner other places follow in the same line, the better will it be for the communities where the "Single Tax" is adopted.

LEGISLATIVE ASSEMBLY

(Continued from page 1)

carried liquor in his section of the province.

Hon. Mr. Maxwell favored a heavy fine for such instances.

Mr. Sweeney said that automobiles carried liquor from Amherst into Westmoreland county. Chauffeurs should be required to have certificates of sobriety.

Hewsons Pure Wool Unshrinkable Underwear

CARD

To the Electors of the Town of Newcastle, Ladies and Gentlemen,

Having been requested by a number of citizens to offer myself as a candidate for reelection to the office of ALDERMAN, I have decided to do so and I again respectfully solicit the hearty support and co-operation of all who are in accord with the principles for which I have stood in the Town Council during the past year. If you again honor me with your confidence I will, as in the past, faithfully work in what I believe to be the Town's best interests, continuing to do all that I can to secure:

1.—Equal rights and opportunities to all classes of citizens, and impartial collection of taxes and enforcement of law.

2.—A new and thorough valuation, by competent and disinterested men from outside, to rate separately all the land, improvements, income and personal property of each person and corporation at its exact value, with a view to the apportionment of taxation on much fairer principles than at present obtain. This should include the taxation of vacant or unimproved land, that is being held for purposes of speculation, at the selling price asked for it by the owners, with a view of compelling the owners either to improve such premises, by erecting dwellings or workshops thereon and thus affording better means of livelihood or household accommodation at more reasonable rates for an increased population, or to sell their property, now idle, to those who are willing and anxious to put it to use. It should also include the lowering of poll and income taxes and taxes upon improvements, with the aim of ultimately placing the bulk of taxation upon land values. No bonuses should be granted and no special exemptions from taxation should be allowed, except to those who, through unavoidable misfortune, are really unable to pay.

3.—The preservation of the Sinking Fund to insure the payment in full of our bonded 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 by and by be relieved of the enormous charge for interest (now over \$10,000 a year) which wastes

our revenue, consuming a third of the taxes but never decreasing the liability. Town affairs should continue, as in the past year, to be managed so that no further addition to the debt may be necessary.

Your obedient servant, H. H. STUART, Newcastle, N. B., March 26, 1912.

CARD

Ladies and Gentlemen, Citizens of the Town of Newcastle,—

I have been requested by a large number of our voters to offer as a candidate for the position of MAYOR.

I have done my best for the town since you honored me with your confidence as Alderman; but during the past year I was able to do only little more than consultory work. My colleagues—Ald. Clark and Dickison—however, gave me excellent assistance. Ald. Dickison, especially in the fire department, has given the town service for which it can never repay him.

We are in a period of progress and, although my private business makes it difficult, I think I can help the town if the people want me. I feel I have only one object in the world—to make it better before I leave it. If I can help Newcastle I'll do it. If I can help Northumberland I'll do it. If I can help New Brunswick I'll do it. If I can help Canada, I'll do it. IF I CAN ADD ANYTHING TO THE UPBUILDING OF THE GREAT BRITISH EMPIRE—ITS UNITY, INTEGRITY AND EXPANSION—I'LL DO IT. I'll do my best!

Your obedient servant, T. W. BUTLER, Newcastle, N. B., March 18, 1912.

Every Woman Marvel Washing Spray