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SAINT JOHN, N. B., DECEMBER 10, 1926.

CIVIC ASSESSMENT AND TAXATION IN considering the Brittain report there is one outset. The report is very lengthy because it is the valiant dead who made the supreme sacrifice very complete; every recommendation is supported by reasons; in summarizing for general reading

and it is possible that adverse criticism may arise through this circumstance. Inevitably there will comments of all who have been privileged to have City Council to secure the services of Doctor Brittain and so arrive at a true appreciation of our civic situation was justified up to the hilt. tion in connection with great public works not General sentiment appears to be astonishment at only in the Maritime Provinces but elsewhere in the scope and detail of the survey, at the keen Canada, and he had much to do with laying out insight and clear vision displayed by the investi- the plans for improvements in the harbor of Saint gator, and at the revolutionary—in the best sense John. While he retired from active work in 1911, of the word-character of the recommendations, he was still called in consultation on important The report is of absorbing interest from first to projects, and his usefulness continued to the exlast, and not the least gripping is that section tent the condition of his health would permit. which deals with assessment and taxation.

On certain points the patent common sense of time will retain the most kindly memories of an the arguments and recommendations will receive eminent engineer and a good and worthy citizen. immediate and universal acclaim. In particular noted the portion which deals with the appointment of a single assessment commissioner instead of a board, and the institution of a board of revisors to hear appeals. The existing method of assessors adjudicating on appeals against their own assessments renders possible, and even probable, awkward situations which require no great imag ation to appreciate. The suggested methods of spreading work throughout the year, of issuing valuation notices and setting limits to appeal, will arouse little if any opposition. The points on ch discussion is anticipated are those concern-

estate and the substitution of a business a rental basis instead of taxing personal property in the form of stock on the shelves. With regard to the business tax, it is contended that a comparison between two firms carrying stock of equal value, one for example a jeweler and the other dealing in ladies' furnishings, will reveal utterly dissimilar business turnover. The case of a branch of some outside house, say motor cars, whose stock in trade consists of a w models and exhibition cars is also to be taken into comparison. A personal property tax on these respective stocks in trade obviously falls unfairly. The contention is that while taxation on the rental value of premises occupied may not be based on scientific formulae, it does provide a very fair indication of the business done by the occupier. Doctor Brittain's recommendation in this particular will, if accepted, alter the incidence of business taxation, and it is to be expected that it will evoke protest from those who are escaping over-lightly under existing assessment. It is too much to hope that everybody will be pleased.

Turning to real estate taxation it will doubtless come as a surprise to those who have been accustomed to hold that Saint John real estate is taxed out of all proportion to learn that while real property formed 57.4 per cent. of the assessment in 1925 the percentage in other Canadian cities ranges from 77.6 to 98.6; and that 29.2 per cent. of the assessment is derived from income in Saint John, whereas in Ontario cities the percentage is from 3.2 to 7.5 only. Why then do real estate owners complain so bitterly? Doctor Brittain supplies the answer. The assessment is ot distributed equitably. Anticipaling a cry that the report contains nothing to help the real estate owner, a close examination seems to indicate the very reverse. It contains recommendations which, if properly implemented, should provide everything to help this class. Guesswork real estate assessment must be replaced by a fair and scientific appraisal of values. Unequal assessment

must be equalized. These are the salient feature of the taxation chapter of the Brittain report, a notable document with far-reaching potentialities. One particularly pleasing feature is that so much can be accomplished under the provisions of existing legislation. Some of the recommendations will require new legislation before they can be adopted, but a great deal may be done without delay. There is the matter of obvious inequalities in the incidence of taxation on individuals. The present act supplies all the machinery necessary to raise the assessment of anyone who the assessors believe should pay on a basis higher than that disclosed in returns. It would be satisfactory to see

Finally, let us absorb the idea that the only way to achieve a cut in taxation is to cut expenses -not to lower the assessment.

GOOD WORK, GYROS

IN adopting the principle of concentrating its welfare activities along one line of endeavor, the Gyro Club has chosen a work which is indeed meritorious. Since the inception of the Gyro organization in Saint John some three years ago, the care of under-nourished children has received a tremendous amount of assistance from the Club members individually and from the body as a

It was while looking after the transportation of the children to and from the Lady Byng Camp at Belmont last year that the members of the Gyro Club realized what a good work was being done for these little ones. The decision of the organization to build a permanent camp for the children at Acamac Beach therefore was a logical onc. If one can estimate the benefits derived by one. If one can estimate the beneats derived by the less fortunate children of the city from this of minister is the natural consequence of the pretent than the more cedent set by the Irish Free State and Canada. A innual outing, he would not wonder at

amount necessary to build the camp is now on hand, received chiefly from two or three enterprises carried out during the last year.

The public has helped the Gyro Club to reach a decision on this matter by its generous support of these enterprises, and it no doubt will be ready to lend a hand when any future undertakings are considered.

Every year Saint John is privileged to entertain a portion of the squadron of the Royal Navy esponsible for the safeguarding of these waters: mmer after summer His Majesty's ships visit our port and bring with them a reminder of Britain's sea power. Furthermore, they bear a nessage of personal friendship by the social conact of officers and men with the citizens. Ships will continue to come, but one well known in this harbor will, alas, never return; nor will the majority of those who formed H. M. S. Valerian's ship's empany ever again brighten the Loyalist City with their presence. The gallant ship is sunk, and too many of her brave crew lie deep under the sea awaiting the resurrection. We may never more in this life greet these British seamen, but

ing, when Saint John may pay its last tribute to to duty when their little craft sank off Bermuda To the younger generation of Saint John people the name of Edward T. P. Shewen does not conriver improvement in Saint John and the Maritime Provinces. He was a man with a large vision of what might be done for the development of these provinces, and his professional services were of the highest value. He was called in consulta-

in memory of what they have been to us individu-

ally and in recognition of the mighty force and

high tradition they personified, a memorial service

is to be held in Trinity Church tomorrow morn-

the Duncan report is ended. That document is to be laid on the table of Parliament today. We shall now know exactly what the report recomproposes to do about it. That portion of the address in the Speech from the Throne which refers to plans for the Diamond Jubilee of Confederation finds the people of these provinces waiting to learn what there may be to celebrate. They are, however, in a most hopeful mood.

All who were associated with him during his life

Latest reports confirm previous rumors that the condition of King Ferdinand of Rumania was far more serious than was officially admitted. From both personal and political points of view it is very satisfactory to learn that the series of operations has been successfully carried out, and people of all lands will hope for a speedy and complete recovery of the royal patient.

A despatch from Ottawa yesterday, referring to the meeting of the Railway Board, says that cross-examination brought out the fact that certain representations made in behalf of British Columbia, and which were directed against the Maritime Provinces, were shown to have no actual value. This illustrates the importance of having these provinces well represented at the hearing.

News of the death of Lt. Col. Noel G. L. Marshall of Toronto causes regret throughout Canada. Mr. Marshall was particularly active in Red Cross work during the war and after, and in that way made a very wide circle of friends who appreciated his patriotic zeal.

It is satisfactory to note that the City Council will not take up with the Government the question of the harbor bridge until there is some indication of the intentions of the Government regarding any recommendations there may be about port development in the Duncan report.

Congratulations to Right Reverend Edouard A. LeBlanc, fifth Bishops of the Roman Catholic diocese of Saint John, who today is celebrating the fourteenth anniversary of his elevation to Episcopal See of this diocese.

Other Views

PURCHASING POWER VITAL (Winnipeg Tribune)
THE truth, as one economist sees it, is that Am-

erican manufacturers have at last realized the economic fact that they cannot sell their goods to people who cannot afford to buy them; and that the bulk of the home market is composed of wage earners, it follows that high wages mean increased purchasing power. It will be interesting to see whether the visiting British economists will subscribe to this reasoning. If they reject it will subscribe to this reasoning. If they reject it they must advance some other theory in its place. For the story of American industrial prosperity is no legend. Neither have the Americans discountered to the control of the story of the covered a magic formula for turning everything

CANADA AND SINGAPORE.

(Sydney Record)

CANADA was sharply criticised in some quarters a year or so ago because of unwillingness contribute toward the construction and maintenance of a great British naval base at Singapore.
Now it turns out that neither Australia nor New
Zealand—two Dominions with much more immediate interest than Canada in naval defence in the Pacific-is prepared to take on any financial obligations in connection with the Singapore pro-ject. The Canadian judgment was apparently not so far astray, after all.

CANADIAN COLONIZATION.

(Winnipeg Tribune) CANADA is pre-eminently an agricultural country, and yet the farm does not exert that attraction for Canadian youth that it should. In Europe they are preaching the doctrine of "back to the land." A similar movement would not be amiss in this country. The problem of Canada is just as much a problem of colonization as of immigration, and the finest colonization material is to be found right among our own people if it can be attracted to the farm.

ANOTHER DOMINION ENVOY.

(Philadelphia Bulletin)

AUSTRALIA'S decision to give its high commissioner to this country the title and rank federal state of nearly the area of the c made by the Gyro Club.

The organization is starting out well on the project which it has undertaken. Half of the an official of less rank than those of any other Dominion, but it is doubtful whether it would have taken the hittiative in the matter.

COL. COCKSHUTT'S RECORD.

(Brantford Expositor) THE term of Col. Cockshutt as lieutenantgovernor of Ontario is being extended for another six weeks. The trouble seems to be that he has established such a record during his regime he has established such a record during his regime that no person is anxious to undertake to equal it.

News and Views From The British Capital

LONDON, November 25, 1926-Earl Balfour preequality among equals, and it obvistes what might a valuable tree and should have been an unpleasant stumbling block to Imperial unity in certain quarters. The net results appear to be that a slight change must be made by Act of Parliament in the King's title, and that the Dominions will now be free explicitly as they were tacitly free formerly to negotiate their own treaties with foreign states in all matters affecting only themselves. One historic change will be, however, that the United Kingdom henceforth ceases to exist as a constitutional term and Ireland takes rank titularly with other Imperial

Red Cloven Hoof. The cloven hoof of the Communist extremists shows plainly in the final recommendations made by the miners' delegates. That an effort would be made to retain central control or at least semblance thereof over district agreements that are now inevitable, but no more to the fancy of the Miners' Executive on that account, was fully expected and might have caused a little obstacle to settlement, but the proviso limiting all such agreements to no more than one month's duration whereas the Notts district has already signed one for five years, introduces a very disturbing element.
This is clearly a last attempt by the Moscow Party to retain within its mischievous tentacles control over our basic industre and power to precipitate another fundamental upheaval at short notice. But with nearly half the men now back at work for whom there is likelihood of work being found, it remains to be seen what degree of authority actual results will leave to the discredit-

ed leaders of the Federation. Coup De Grace

Sir Rennell Rodd, almost equally distinguished as ambassador and literary man, has given the coup de grace to that terrible book, "The Whisperwhich has provided us with erary sensation of the day. His revelation that literary sensation of the day. His revelation that the actual writer told the publishers that he, Sir Rennell, was the real author, which is, of course, a most preprosterous and inept falsehood, completely changes the position. The theory that this volume had been dressed up by some journalistic ghost from the diary of a real diplomat, not necessarily of the first flight, but acquainted with many intimacies of the great, no longer holds water. It would appear to be a brilliant forgery from top to bottom, and embalms no more of actual truth than the writer gleaned during such dinner-table than the writer gleaned during such dinner-table conversations as he either overheard first-hand or had retailed to him second and third-hand. We shall probably hear more, in a more formal manner, of this staggering literary episode. The inexplicable thing is less how an experienced firm could accept the work on such light evidence than how any sane writer could imagine the fraud might

Sir Rennell Rodd, who is now nearing 70, has had a notable diplomatic career, and, since leaving Balliol College and winning the Newdigate Prize, has seen most of the most interesting capitals of Europe. In fact his Foreign Office service, as no doubt the hoaxer realised, would fit in rather well with the so-called diary entries of the volume. with the so-called diary entries of the volume. Many really notable literary publications stand to his credit, not the least fascinating being his life of Sir Walter Raleigh, which includes that incomparable farewell letter, one of the most moving things in genuine literature, which Professor Walter Raleigh unaccountably omitted from his life of his distinguished Devon namesake and kinsman. It would be interesting to know whether the author of "The Whispering Gallery," who I believe served as an intelligence officer in the British Army in Northern Russia, ever actually met Sir Rennell, whose name he has so extraordinarily Rennell, whose name he has so extraordinarily abused to the victimised publishers.

Reforming The Calendar of that company from a small and

(Manchester Guardian) THE League of Nations committee which has been considering the reform of the calendar has produced an interesting report which, for the moment, ends in nothing. The committee takes the view that opinion is not sufficiently ripe for any action; the reform of the calendar is in too many countries the subject of only superficial interest. Certainly there is, even in the greater countries, a large discrepancy in the amount of the countries, a large discrepancy in the amount of the countries, a large discrepancy in the amount of the countries, a large discrepancy in the amount of the countries, a large discrepancy in the amount of the countries, a large discrepancy in the amount of the countries, a large discrepancy in the amount of the countries of the countr interest. Certainly there is, even in the greater countries, a large discrepancy in the amount of attention paid to the committee's task; out of the capacity for systematizing the handling 185 schemes of reform that were offered to the of materials, thereby saving a large

is to distribute these schemes into three main groups and offer them for public discussion. The groups and offer them for public discussion. The simple problem is, of course, what to do with the 365th day of the year. The first group involves the least change in existing customs, but also the least advantages; it would provide three equal quarters whose months would consist of thirty, thirty and thirty and the fourth quarter. thirty, and thirty-one days, and a fourth quarter with months of thirty, thirty-one, and thirty-one days (thirty-two in leap year). The second group goes straight for uniformity in the quarters; each quarter would consist of ninety-one days (months of thirty, thirty, and thirty-one days); the extra day would be pushed in before January 1 as a special New Year's Day, and Leap Year Day Steel Corporation and its subsidiaries on a peace time basis, and he succeeded, would similarly be interposed before July 1. The third group of reformers would base themselves on uniform months as being more important than uniform quarters; they would establish thirteen months of threaty eight days (form months) teen months of twenty-eight days (four weeks) each, and interpolate the odd day as in the second group. This is, of course, the most thorough of all the projects of reform, the most simple and advantageous from many points of view if it were once established, but also involving the greatest

break with existing custom.

The governments consulted are mostly in favor of maintaining a twelve-months system, but apparently British railways and various American commercial organiations are coming to favor the more drastic alteration. The committee, at all events, has made the whole question of reform a more actual and practical matter than it has yet been, and it now remains for the government to invite organs of public opinion like the churches, chambers of commerce, and municipalities to take up the discussion and offer advice.

The New Germany

(Philadelphia Bulletin) HOPE and trust in the new Germany as a factor for peace and reconciliation in Europe is greatly strengthened by the broad and statesmangreatly strengthened by the broad and statesman-like view which Foreign Minister Stresemann takes of the Armistice Day flag incident in Washington. While the German Ambassador acted on his own responsibility in displaying the German colors on November 11, his chief thanks him for it. In his reply to the carping Nationalists in the Reichstag Dr. Stresemann shows his insight into the real significance of the American celebration one of commemoration of the dead, and of resolve to promote peace and good will in the world so that they might not have died in vain. In such a celebration Republican Germany gladly joins.

Americans are glad to have the foremost states-men of the Reich make public acknowledgement of his belief that the great change in the world's attitude toward Germany since the war is due to the United States. In fact and understanding, in

Queer Quirks of Nature

A NUT TREE KNOWN IN BABY'S RHYMES

whose report has been unanimously adopted by the Imperial Conference, and his tactful sagacity is evident in most of its crucial recommendations. Whether this document actually amounts to an Imperial Magna Charta as stated in some quarters may be doubted. Its practical effects are more sentimental than actual as things now stand, but it does remove all grievances over Dominion status

By ARTHUR N. PACK

NUTS and nursery rhymes have familiarized us all with the name, if not the sight, of the hickory tree, its name has the famous Carya family. The best known of its members is the shellbark—or shagbark—which produces the best nuts and has the most distinctive features.

The fruit, which is round and from the features.

The fruit, which is round and from the fruit, which is round and from the status and has the most distinctive features.

Found from Quebes to Mineral Report 15 to 2 inches long, has a husk; event. It usually reaches a height of 5

sentimental than actual as things now stand, but it does remove all grievances over Dominion status which is now declared formally to be that of which is now declared formally to be that of a valuable tree and should be pro
"It abulates what might" features.

Found from Quebec to Minnesota, ually this husk splits into four sections, disclosing the smooth white a valuable tree and should be pro
nuts, pointed at the ends. The kernel is large and sweet.

The wood is heavy, hard, strong, clastic, and close grained; it is usually used for handles and vehicles. Another branch of the family is the bitternut bickory—also called swamp or HICKORY

ternut hickory-also called swamp or water hickory; as these last names suggest it is usually found in moist wet locations. Although its wood is inferio that of the other hickories it is far handsomer than its relations. The third member is the pignut, an mportant forest tree of the foothills and mountain slopes. This produces valuable wood, but its kernel s generally small and bitter, and is

After Dinner Stories

"No, sir."
"Spell cat and dog and such words "Yes, sir." "Get here on time and work while you are here?'

"Yes, sir." Then she began:
"Smoke bad tobacce while you're if I have faltered more or less dictating?" "Tae it out on your office force when you have a row at home?"

"Why certainly not." "Know eenough English grammar and spelling to appreciate a good letter when it's written for you?" "Why-er-I think so."
"Want me to go to work, or is yo time so-"
But he interrupted her eagerly: "Say, there's a locker there for your wraps. Hang them up and let's get busy at these letters."

NEGRO order in Georgia borrowed the name and insignia of a popular white lodge without asking permission. The white fraternity

"Why, if your honor pleases," he stated excitedly, "these negroes got our pass words, our hailing signs, our secret work, our badges, our emblems."

The chief justice leaned forward with a smile upon his face. The Bride Why?
The Husband: It isn't good enough, a smile upon his face.
"It would appear," he said, "that
they also got your goat."

Who's Who

EUGENE G. GRACE. EUGENE GIFFORD GRACE, Corporation, is probably the one man most responsible for the development comparatively unimportant plant to the second largest commercial steel con-cern in the world. His life has been devoted to the advancement and pros-

ime was rapid. During the period of the World War his responsibilities were added to. Mr.

Grace was made president of the corporation on February 17, 1916, and later, in October, 1917, president of the Bethlehem Shipbuilding Corporation.

During this time the co-operated with you do of yourself. the War and Navy departments in the production of cannon, armor-plate, ships and ammunitin.

The war ended, he was faced with yourself."

on a peace time basis, and he succeeded, for within six years of the signing of the armistice more than 90 per cent. of the company's capacity was devoted to the production of commercial steel products. Under Mr. Grace's presidency, the corporation acquired ownership of the Lackawanna Steel Company and the Midyale Steel and Grd. pany and the Midvale Steel and Ord-New Jersey, August 27, 1876.

WOMAN teacher, in trying to explain the meaning of the word "slowly," illustrated it by walking across ahe floor. When she asked the class to tell her how she walked, she nearly fainted when a boy at the foot of the class shouted, "Bow-legged, ma'am!"

The International Canary Breeders' Association has succeeded in producing a snow-white canary after EQ years of experimentation.



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Poems I Love

"The Celestial Surgeon," by R. L. SHE was applying for a position as I FIND that even the most ardent stenographer, and he questoned her glectful of the great Scotsman's serfrom "A Child's Garden of Verse," and they know almost by heart the

work while erable group of songs which he wrote me, is one of the very best he ever

In my great task of happiness;
If I have moved among my race
And shown no glorious morning face; If beams from happy human eyes Have moved me not; if morning skies Books, and my food, and summer rain Knocked on my sullen heart in vain-Lord, Thy most pointed pleasure take And stab my spirit broad awake; Or, Lord, if too obdurate I, Choose thou, before that spirit die, A piercing pain, a killing sin, And to my dead heart run them in.

Just Fun promptly went into court with a restraining order. The issue was carried on appeal to the highest court of the state, where the attorney for the plaintiffs appeared to ask that the injunction be made permanent. He was junction be made permanent. He was addressing the full bench.

The Bride: But if you could, you would, wouldn't you?

The Husband I'm afraid not.

> The Bride: Oh, you darling! HALF the women seem to be trying to get husbands and the other

half seem to be trying to get rid or A BACHELOR of science is one who

won't kiss a girl for fear of infespresident of the Bethlehem Steel FATHER: "Remember, son, beauty is only skin deep." Son-"That's deep enough for me

THE modern dance has developed in leaps and bounds.

drunk?" "Well, your Honor, I saw him put a 185 schemes of reform that were offered to the committee 83 came from France, 27 from the United States, 24 from Germany, and only five from Britain.

All that the committee does for the present is to distribute these schemes into three main is to distribute these schemes into the distribute these schemes into the distribute these schemes into the distribute the scheme in the distribute these schemes into the distribute the scheme in the distribute the scheme i hot and cold water in this room? Bell-hop: Yes; hot in the summer

"Then suppose you carry "How do you account for the fact that George Washington never

"Why, you boob, there wasn't any Income Tax then." AREN'T THEY CURIOUS? FOR MEN ONLY (read backwards) Didn't you if girl a be wouldn't you, it read would you knew we.

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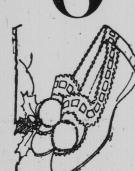
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