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HERE TO HELP TO BOOM THE PROVINCE

Representative of Noted British Firm of Publishers now on Miramichi Gathering in Information

Mr. Geo. A. Lewis, of Sells, Ltd., London, Eng., the official publishers to the British Government are compiling a standard work of reference on the Dominion of Canada which will be entitled "Twentieth Century Impressions of Canada. Its history, people, commerce, industries and resources." The syllabus will cover every subject of interest to both the people of the Dominion and the dwellers of the old world, seeking authentic information which at the present time is not available to them, regarding the opportunities for the opening up of new industries, the investment of capital and the activities of the industries already established in the country.

The work, when ready, will find a place in the public and municipal libraries, chamber of commerce, workmen's clubs, reading rooms, and public institutions all over the world while a growing demand has been made for the work by many of the leading financiers, capitalists, manufacturers and merchants everywhere throughout the Globe where Messrs. Sells have established agencies.

Mr. Lewis while at Newcastle is anxious to meet the principals of all the leading industries of the town and obtain from them reliable first hand information regarding their activities as well as those who can furnish him with authentic, descriptive matter regarding the district itself, its natural resources, the opportunities for investment of capital and its needs for new industries. The publication of these facts call for no obligation whatever on the part of the concerned so represented, the principal object being to produce a work which will be entirely unexpensive. The publication will carry no displayed advertising.

FIRST COLLECTOR OF CUSTOMS, MIRAMICHI

Dominion Archives Department has Found Interesting Document Relating to this

The first collector of customs and excise in the town of Miramichi was Mark Delesdernier, Genl. His appointment was dated 1784 and was made by Governor Parr. His district was somewhat extensive. It reached from Bay Verte to Lower Miramichi.

The Archives of Canada which is taking a very active part in Maritime Province history, having established an office at Halifax, has favored us with a copy of Mr. Delesdernier's commission. It is under the seal of the Province and is as follows:

"His Excellency, John Parr, Esq., His Majesty's Governor in Chief over His Majesty's Province of Nova Scotia and its Dependencies, Vice-Admiral of the same, &c. &c. &c.

"By virtue of the power and authority to me given and granted by His Majesty I do hereby (during pleasure) constitute and appoint you, the said Mark Delesdernier, to collect for the Crown the several duties granted to His Majesty by the General Assembly of this Province and relating to the duties of import and excise on wines, rum, &c. &c. hereby requiring you faithfully and diligently to do the duty of said office conformable to the Acts already made or that shall hereafter be made relating to the said duties and and that you shall be answerable to me Sufficiently Warrant.

(Sgd.) J. PARR.

Given under my hand and seal at Halifax this day of 1784 in the twenty-fourth year of His Majesty's Reien.

By His Excellency's Command, (Sgd.) JOHN PREKE BULKLEY, Secretary.

Mr. John Hayes, a respected farmer of South Branch, Kent county, met death Monday afternoon under peculiar circumstances. He was digging a well and placed a blast of dynamite in the bottom. After the blast had exploded, Mr. Hayes went down into the well and was, it is supposed, overcome with gas. He started to climb to the surface, but fell when half way up the ladder. When taken out it was found that life was extinct. The deceased, who was sixty-eight years old, leaves a widow and one adopted daughter.

A shocking accident occurred at McNab's Island near Halifax: Sunday afternoon during the progress of St. Joseph's picnic. The victim was Dolly Harrison, a nine-year-old girl, who had her life crushed out while she was enjoying herself swinging. The swing collapsed.

GRAND COUNCIL OF C. M. B. A. MEETS

Hon. John Morrison Re-elected Grand Trustee--Rates may be Increased

About four hundred delegates attending the annual convention of the Catholic Mutual Benefit Association, which opened Saturday morning in St. Mary's Hall, Hamilton. The proceedings opened with Mass in St. Mary's Cathedral after the delegates had marched there in a body. Amongst those present were: Hon. M. F. Hackett, of Stanstead, P. Q., Grand President; the Hon. A. D. Richard, of Dorchester, N. B., Grand Vice-President; E. O'Connell, Second Grand Vice-President; J. Behan, Kingston, Grand Trustee; W. J. McKee, ex-M. L. A. Windsor, Grand Trustee; Dr. R. Ryan, Grand Medical Supervisor, Kingston; J. W. Mallen, Toronto, Grand Trustee; the Hon. John Morrison, Newcastle, N. B., Grand Trustee; Dr. A. Germain, Montreal, Grand Trustee; Rt. Rev. Mr. Mahony, rector of the Cathedral, delivered an eloquent address.

Mayor Allan, at the opening meeting welcomed the delegates on behalf of the city. Hon. M. F. Hackett, the President, was in the chair, and related to the Mayor's address. He remarked that it was at their meeting in Hamilton twenty-one years ago, that they had bid Godspeed to the United States delegates, and had set up house-keeping for themselves.

The Grand Council, after a lengthy discussion on the advisability of moving the head office from Kingston to Ottawa, decided not to change the place from Kingston. Because of the expense entailed and the amount of time required for some of the distant delegates to attend the convention a suggestion was made that hereafter each province hold its own convention, making a report to the Grand Council. The matter was left open for discussion.

After a long discussion the delegates to the convention voted in favor of an increase in the insurance rates of the Association. The Grand President, Hon. M. F. Hackett, stated he had received an intimation from the government stating the rates would have to be increased. G. S. Lynch, Sturgeon, N. B., explained the situation to the delegates. There was some opposition to the proposed increase, but in the end a resolution was passed giving the trustees the power to increase the rates from time to time provided that the increase did not come into effect until January 1, 1914.

The convention closed with the election of the following officers:—Grand President, the Hon. M. F. Hackett; Grand V. P., the Hon. A. D. Richard; Second Vice-President, E. O'Connell; secretary, J. J. Behan; treasurer, J. W. Costigan; Montreal; guard, J. Welner, Newstadt; Common laws, J. Murphy; F. J. Curran, and C. A. Farbelt, Montreal; auditors, P. C. Shannon, Montreal; Dr. Edwards, Treasurer; J. W. Mallen, Dr. Germain, and the Hon. John Morrison, Newcastle; J. T. Halliwell, and the Rev. Father Fisher, grand soloist, George S. Lynch-Stamton, K. C.

The convention renewed its pledges of loyalty and devotion to the church, the Pope, the Hierarchy and the clergy.

LORD STRATHCONA WILL NOT RETIRE YET

A Montreal despatch says:—Lord Strathcona, High Commissioner for Canada in London, accompanied by Lady Strathcona and their daughter, the Hon. Mrs. Howard, reached Montreal on Sunday. He will be here but two days, the party returning on Tuesday morning to catch the S. S. Lusitania on the return voyage. The veteran High Commissioner came over on purely personal business.

Referring to his great age, 83, and the fact that he has crossed the ocean over a hundred times, Lord Strathcona remarked: "It stands in the way of nature that I shall not make many more trips to my dear old home, Canada, but I would be loath to believe that this one must necessarily be my last."

Asked as to the likelihood of his asking to be relieved from office, he said that whatever statements to this effect might have appeared in the press were unauthorized, that he had not announced his retirement, nor would he until he had actually retired.

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THE SHORTCOMINGS OF PRESENT SYSTEM OF TAXATION DISCUSSED

At Considerable Length by Members of Maritime Board of Trade, Who all Agreed that it Needs Amendment, But Opinions Differ as to Precise Form Such Amendment Should Take

The agenda paper was revised, to stand as follows:—

- 1—Municipal Taxation.
- 2—Abolition of Fishing Leases.
- 3—Historic Places.
- 4—Inter-provincial Highways.
- 5—Discussion of Railway Fares.
- 6—Branch Lines.
- 7—Inferior Cars on I. R. C.
- 8—Agricultural and Technical Education.
- 9—Fiscal Ownership of Telephones.
- 10—Winter Ferry to P. E. I.
- 11—I. R. C. Freight Rates.
- 12—Proposed Bye-Laws.

The President, taking up the agenda paper, said the first item was municipal taxation, and he called upon Ald. Stuart to introduce the subject.

Ald. Stuart said that there is widespread dissatisfaction with the old-fashioned method of Taxation is too apparent to admit of denial. And that there is a strong movement, which is also widespread, for a thorough and up to date revision of assessment laws is only a little less noticeable.

Concerning the latter movement I shall not weary you with details but shall mention only a few instances. The Single Tax theory promulgated by Henry George in 1878, would levy all taxation upon the land irrespective of the value of the improvements thereon and so regulate such taxation as to make it equal the whole value centered upon land by the efforts of the community, the occupant having for himself all the value he himself has created.

The British Columbia Royal Commission recently recommended the abolition of the Poll Tax, exemption of Improvements from taxation, abolition of the Personal Property Tax and adjustment of the Income Tax; and the Government, by a bill introduced this year by the Finance Minister, proposed to gradually put into effect the commission's recommendations—first, to abolish the Poll Tax at once; in two years time to exempt Improvements; and in four years to abolish the Personal Property tax and re-arrange the incidence of Income Tax.

The province of Alberta has, under a law passed last February, enacted that all municipal taxation is to be levied on land within the municipality, the land to be assessed at cost market value without any regard to any improvements that may have been made thereon. It is stipulated that the tax rate must not be more than two per cent. As this does not provide for as much money as some of the Atlantic municipalities desire to raise, it was resolved in a municipalities convention held last month to recommend, in addition to the land tax, a business tax, levied according to the floor space used and paying according to the different classes of business and professions.

In the Canadian Municipalities Convention at Saskatoon, July 16th last, Alderman G. H. Max, of Edmonton, introduced a resolution dealing with an increment tax, claiming that as the development and expenditures of money on public improvement had been tremendous in all Canadian towns and cities, and the possibility of procuring the money for the continuance of such public works was beginning to decrease because of the tightness of money all over the world, the time was ripe for application of the principle of an increment tax on the profits made on the sale of real estate in excess of the assessed value for which such realty might be taxed by the municipality in which it was located, so that the communities of Canada who were making such real estate desirable and valuable by the undertaking of improvements might reap some of the values, thereby lessening the debts which had been incurred in the progress of their public improvements.

Speaking before the Canadian Club in Montreal this year, Dr. Keirstead of the University of New Brunswick, strongly condemned the present system of taxation, and advocated such changes as would enable the public to lay hands upon the unearned increment of land.

The abolition of Exemptions of church property from taxation is now a live question in Montreal as it was in 1898, when it was advocated by Alderman Ames, now a prominent member of parliament.

The Union of New Brunswick municipalities, meeting in Newcastle in

1911, adopted a resolution calling upon the New Brunswick Legislature to grant its municipalities home rule in matters of taxation, but, for some reason, the Secretary of the Union failed to prepare and present a bill to that effect, and the question, as far as the Union is concerned, appears to have lapsed.

This same question was brought up last year in the Legislatures of Nova Scotia and Ontario, in each of which a commission was appointed to consider the matter.

The above instances, which are only a few of the many which might be cited, show that all over Canada the Taxation question is a live one.

Our municipal taxes—the topic before us is Municipal Taxation, not Taxation in general—are derived from the levy of a certain percentage on the assessed value of land, buildings and other improvements, personal property and income, and from a Poll Tax.

The rate of taxation on each of these items is the same, and, with one or two exceptions, each county, city and town in New Brunswick has to raise one-sixth of its revenue by means of a poll tax.

Allowing for the exemption in most municipalities of a certain amount of income, lands, improvements, personal property and the remaining income are supposed to be assessed at the full value of each.

But no one claims that this law is fairly carried out, and it would seem that, with the official material we have, it cannot be fairly carried out.

This year in Toronto the Ames property, assessed at less than \$300,000, was offered to the city for \$600,000. The General Hospital Board wanted \$500,000 for land assessed at \$200,000; while it is stated on good authority that some of the property lately expropriated by Toronto for the widening Bloor Street at a cost to the city of \$70 a foot was assessed at only \$2 a foot. Of course the taxes levied by such under assessment had to be made up by levies upon the classes least able to bear the burden.

The taxing of polls, improvements, personal property and income puts an unjust burden upon the creators of value and allows a much too low rate of taxation on land (with the exception of which the occupant has had nothing to do with its worth except in the making possible the holding of land for speculation, which should not be tolerated one moment longer in any civilized community. Idle land should be taxed at the value asked for it by the owner, and if all other land were taxed on the basis of the holding of land idle would be almost, if not quite, impossible.

The abolition of all above-mentioned forms of taxation but those on land values would not solve ALL problems but would certainly have two very desirable effects:

1. It would discourage speculation in land values.
2. It would simplify and make much easier the task of collecting taxes. No one could then escape his taxes, and the assessors would have no choice in the matter.

So when the collection of a land tax is so simple and easy, why bother with those forms of taxation that are so uncertain, so difficult to fix, and so hard to enforce?

If the Land Tax should not yield sufficient revenue, a business tax, regulated by amount of floor space, or otherwise, might be added, as each municipality should decide for itself.

The abolition of no form of tax should be allowed to be the occasion of either wholly or partially disfranchising any citizen, and all property qualifications for voting and holding office existing at present should be abolished. This would not at all give representation without taxation, for the man who pays no taxes DIRECTLY pays enough INDIRECTLY, for the lodger ultimately pays the hotel-keeper's taxes, the tenant pays his landlord's taxes, and the consumer repays the merchant and manufacturer all the taxes directly paid by the latter.

As undue haste is always to be deprecated, our Legislatures should enact that the necessary changes in the system of Taxation should be gradually introduced during a period of several years.

I would, therefore, advise the adoption of a resolution identical with or similar to the following, which I hereby move:

That this Maritime Board of Trade,

assembled in convention in the town of Newcastle, request the Government and Legislatures of the Maritime Provinces to pass at their next sessions, bills providing that any county, city or town in their respective provinces shall, upon a majority vote of its qualified ratepayers voting, have the power to reduce or abolish within its jurisdiction:

Taxes on polls, improvements, personal property and income, or any one or more of these, and raise its revenue by means of a land tax with or without a Poll Tax and with or without a system of Business Licenses.

Also that copies of this resolution be sent to the Provincial Premiers and Opposition Leaders.

Mr. D. Morrison seconded the matter pro forma.

Mr. Creaghan said that to some extent he approved of what Mr. Stuart said, but he could not go the whole length that he did. There was too much vacant land in the county at the present time, and which the owners would be glad to sell, if they could only find purchasers. To tax these men on the full value of the land, because they could neither sell it, nor were able to make full use of it themselves, would not be fair. Moreover, the suggestion to tax a merchant on the floor space of his store, would not be fair either, because in many stores there were too many empty shelves. The whole question of taxation needed very considerable revision, and he would like to hear the subject thoroughly discussed.

Mr. Morrison said it was a difficult subject, and speaking as one who had considerable personal experience in the matter, he knew the difficulties. A whole lot of property could not be reached because the owners hid it, and many thousands of dollars escape assessment for this reason. The present taxation system calls for the assessment of land, personal property and income, with a poll tax. To adopt the single tax system and make land bear the whole burden, would, in his mind, discourage building, because a man would not in many cases be able to bear the burden of taxes on the land on which he wanted to build. On that principle two men owning adjoining plots of equal size and value would be called upon to pay the same taxes no matter if the one carried a mansion and the other only a shack. He agreed that land should be taxed to its full value, but that was no reason why it should bear the whole of the taxes. What was really needed was a law which would permit the assessors to get information from the banks. A man might be worth thousands of dollars and be hiding it away in the bank, nobody could possibly find out what he was worth. The Banks, of course, would not know, at least that is what they tell you. He suggested that the whole matter be left with the Legislature to deal with.

Mr. E. A. Saunders, said there was just as much difficulty with regard to taxation in Halifax as there was anywhere else. At the present time the city was spending \$15,000 in an investigation of the city tax system, there being at the present time in that city \$7,000,000 worth of property which escaped taxation altogether.

Capt. Read supported the motion. He believed thoroughly in each county, city or town, making its own regulations as to the taxation within its limits. He disapproved of the manner in which a man could hold land idle for years, practically escaping taxation, while he waited for his neighbors to automatically increase its value for him, by improvements they made to their own property adjoining.

Mr. W. S. Loggie, M.P., said that the personal tax was not considered an equitable one by business people. He preferred the business tax in vogue in Ontario rather than a tax on personal property, as used here. There the business tax is pro rata to the value of the premises in which the business was done, not on the goods comprised in the business. It was, not correct, as Mr. Morrison had said, to say that the owner of personal property only paid no taxes, because he had to pay rent, and the taxes were accounted for in that. He was doubtful whether it would be wise to leave the question of taxation to the majority of voters, because so many things contributed to an election campaign that a majority might be carried away on an entirely different subject.

(Continued on page 5)

JUBILEE SERVICES AT FRED'TON CATHEDRAL

Last Sunday was 60th Anniversary of the Cathedral—Restoration of the Bells

The festival marking the diamond jubilee of the consecration of Christ Church Cathedral, the dedication of the new chimes presented by James Dunn, formerly of Bathurst, N. B., and now of London, England, and the completion of the restoration of the Cathedral, proved impressive and interesting, and attracted a large number of visitors to Fredericton for the holiday.

The new chimes were rung for the first time during the morning service on Sunday. Following dedicatory prayers, the congregation stood while the Dextery was played on the bells. After the service the bells were rung and before the musical service in the afternoon and the usual evening services the bells were also played. With the new chime of fifteen bells it is possible to play a much larger variety of tunes, and the bells are an improvement over the original chimes.

Large congregations attended the services, including the musical service in the afternoon under the direction of W. J. Smith, A. R. C. O., the Cathedral organist.

Bishop Richardson, at the morning service, in the course of his sermon, paid warm tributes to Mr. James Dunn, the donor of the new chimes of bells, also to the late Bishop Medley, the founder of the Cathedral. Rev. Dean Schofield, occupied the pulpit in the evening in place of Rev. A. P. Shaof, rector of St. James' Church, Montreal, who was to have been the preacher at this service.

LUDLOW AND BLISSFIELD

A wedding took place last Thursday at St. Andrew's Church, Doaktown, when Mr. S. A. Beck, of Doaktown was married to Miss N. S. Dawson of the same place. There was quite a large congregation to witness the ceremony which was performed by the Rev. Henry Waterton.

The children attending the St. John's Church, Carrolls Crossing, Sunday School had a most enjoyable picnic last Thursday at the residence of Walter O'Donnell. A very excellent tea was provided to which the young folks did full justice. When tea was over, candy scrambles and races were indulged in until darkness came on. The day was delightful, and all appeared to have a happy time. The Rev. Henry Waterton was present and he and a number of others did all they could to make a pleasant afternoon for the youngsters.

The Rev. W. J. Bace of Newcastle took the services at St. James' Church, Ludlow, St. John's, Carrolls and St. Andrew's, Doaktown, last Sunday. He having exchanged duty with the Rev. H. Waterton who preached morning and evening at St. Andrew's, Newcastle and St. Mark's, Nelson in the afternoon.

We are glad to see that St. James' Church, Ludlow is now out of the painter's hands and looks very well in a new coat of white paint.

SUNNY CORNER

Mr. Henry Leach has returned home from Superior, Wis., where he has been spending the summer.

Miss May Johnston is visiting in Newcastle.

Mrs. Nelson Young and little son, Moose Jaw, Sask., are visiting the former's parents and sisters of this place.

Mr. and Mrs. John McCollm, North Esk Boom spent Sunday with Mr. and Mrs. Tezer.

Miss Margaret Hines, Millerton spent Sunday with Mrs. Patrick Curtis.

Mrs. Chas. Mullin was in Newcastle Saturday and Sunday the guest of her daughter, Mrs. Gremley.

Mr. and Mrs. Jacob Silliker, Sillikers, called on Mrs. W. A. Matchett one day last week.

Dr. Schwartz spent the week-end in St. John where he accompanied one of his patients.

Miss M. A. McDonald is spending a few days in Redbank.

Mrs. Wm. Nowlan and Mrs. Allan Tezer were in Strathadam on Monday the guest of the latter's sister, Mrs. Edw. Menzies.

DEATH OF WELL KNOWN INSURANCE MANAGER

William A. Gibson, Provincial Manager of the Imperial Life Insurance Co., Died Friday

The death occurred at St. John on Friday of William Alex. Gibson the eldest son of the late John Gibson, of Marysville, York County, N. B., at the age of 45, after a few weeks illness of heart trouble.

Mr. Gibson went to St. John about eight years ago as provincial manager of the Imperial Life Insurance Company, which position he held to the time of his death. Mr. Gibson is survived by his wife, Ida A. Gibson, daughter of the late S. N. Miles, M. D., Oromocto, N. B. He is also survived by four children, Grace, Miles, William and Marian, all at home, one sister, Mrs. J. S. T. Bliss, of Dorchester, Mass.; two brothers, Arthur M. Gibson, of Fredericton and Fred H. Gibson, of Quebec, also his stepmother.

Mr. Gibson was a member of Queen square Methodist church and also was a member of the Masonic fraternity. The remains of the deceased were taken to Fredericton on Monday morning for interment.

The late Mr. Gibson was well and favorably known on the Miramichi and his many friends will be sorry to learn of his death.

CHATHAM MILLMAN LOST HIS LEFT HAND

Slipped in Front of Circular Saw and Narrowly Escaped Worse Injuries

A distressing accident occurred in the roosting mill of the Miramichi Lumber Co., at the lower end of Chatham about five o'clock Thursday morning when Michael J. Donaher lost his left hand at the wrist. Mr. Donaher operates the levers that control the big circular saw cutting the logs into lengths for roasting and as he is a very careful workman, it is thought that the accident was caused by one of the pins coming out of the lever that swings the big saw up and ready for the cut. When the man pressed upon the lever it slipped forward and caused him to lose his footing. He tried to recover himself and his hand came directly across the saw which cut it off at the wrist. Medical help was summoned and he was removed to the hospital. Mr. Donaher is a married man and much sympathy is expressed for him in his misfortune.

AUTO RACES CAUSE LOSS OF FOUR LIVES

Death claimed a heavy toll in the Labor Day automobile speed races at the State Fair grounds at Nashville, Tennessee, on Monday morning when four of the six high powered cars entered in the twenty-five mile free for all, were wrecked and rendered a mass of twisted steel and splintered wood on the fair side of the mile track opposite the big grandstand wherein were packed five thousand people. Four of the dare-devil drivers were killed, two received minor injuries while four escaped without injury of any sort. Two of the cars with their drivers and mechanics flashed through the tangled wreckage of broken cars and maimed bodies at a speed of 60 miles an hour, escaped injury.

RED BANK

Congratulations to Mr. and Mrs. Wm. Lawlor on the arrival of a baby boy.

Miss Jessie Simpson is spending a few days at home.

Miss Kathleen Holland is spending her vacation at her home in Redbank.

Miss Helen Lawlor left last week for Providence, R. I.

Mrs. Mary Donovan, Chelmsford, is spending a few days with her niece, Mrs. James Walsh.

Mrs. Jeremiah O'Shea visited her sister Mrs. Joseph Gillis last week.

Miss Annie Sutherland and Hattie Parker left this week for Fredericton to attend the P. N. S.

Mr. Frank Johnston is erecting a new house.

Mr. Harold Parks and son Wendell arrived home from Amherst, N. S., last week.

"The Sheriff" is one of the best western pictures ever shown here. See it at the Happy Hour to-night.