

REV. P. W. DIXON ON TAX REFORM

Controversy the Assertion that no Individual can have any Absolute Ownership in Land.

And Quotes from Blackstone to Sustain his Contention.

To the Editor of The Advocate:— Sir:—The members of Town Council at the regular monthly meeting held on the 16th of January, spoke on taxation to which for some time past, some of them have given much attention.

Your readers are aware that taxation is, at present, a very live question. We are reminded by Alderman Stuart that some towns in the Dominion and elsewhere are clamoring for Tax Reform which, argumentatively considered, would not be very conclusive, although every good reform must be welcome.

As perfection is not a distinctive trait of our municipal life, this interest is praiseworthy. Improvements will always be welcomed by those in whose favor the improvements are made. The same question has been again discussed, it is said, at a meeting held on the third of February last.

In the course of these discussions some members made assertions which neither historically nor philosophically can be substantiated.

Such views assume a special importance from the fact that the theories advocated and the assertions made are the underlying principle of Single Taxation. Alderman McGrath, incoherently enough, is not a Single Taxist, and thinks that exemption of personal property and incomes from taxation is "ridiculous." The tax system, he feels, would admit of improvement. In this, most people will, to a certain extent, concur. When, however, he asserts that "no man in North America owns any land, that he merely occupies it, the ownership lying in the State," he says what simply is true, as will be shown. The report goes on to say that "Alderman Stuart agreed with Alderman McGrath in asserting that no individual really owns land; the so-called owner being merely a tenant of the State. Land cannot be created by the individual," etc. etc. It will appear, to the unsophisticated, somewhat strange that the State has not been, is not, aware of these, its prerogatives; that it everywhere and always treated this so-called tenant or occupier as a real owner, having absolute rights which cannot be infringed upon by any authority, save when the common good demands it. Every jurist is intimate with the full meaning and the practical application of the legal maxim "Salus publica est suprema lex." The common law is in such matters, the supreme law. Philosophers and statesmen acknowledge in the State what is technically known as *Altem Dominium* translated into English by the expression "Eminent Domain." What is meant by this unusual phrase? It is a power of commanding private proprietors to part with their property for public purposes, with compensation, whenever compensation is possible. Thus when a railway gets its act of Parliament, the owners through whose estate the projected line is to run, are compelled by the exercise of Eminent Domain to sell to the company. By the same power the government in a besieged city, when hard pressed, might seize upon all the stores of food and fuel, even without compensation. *Altem Dominium*, which is not Dominion, properly so called, is sufficient for all national emergencies, without making the State the universal landlord. Have these gentlemen ever taken notice of the sales advertised in the papers wherein we are told that a "certain piece or parcel of land OWNED and occupied by A. B. is to be sold on such or such a day? Are they treated by the High Sheriff as mere tenants? Are they not referred to as the OWNERS of that land, and this by the representative of the State? But we may be told, as we have been told, that Blackstone holds a view totally opposed to this, and that the British Constitution recognized no right of private ownership in the individual citizen, that the State alone possesses such right and its claim to it. (It may be incidentally remarked for the benefit of the non-legal mind, that Blackstone has been for 150 years the great authority on English Jurisprudence, and his "Commentaries on the Laws of England" has been in England and America the first text book placed in the hands of the Student of

(Continued on page 5)

DISASTROUS FIRE ON SAT

Wiped out one of the Town's most Flourishing Industries, not a Single Thing Being Saved.

Adjoining Buildings Narrowly Escaped Destruction Also.

The most dangerous fire that has taken place in Newcastle since Chas. Dalton's barn was burned a little over two years ago, occurred on Saturday night, when Falconer & Allen's carriage factory was burned to the ground, with all its contents. How the fire started no one knows, but shortly after eight o'clock flames were seen issuing from the building which in a very few minutes, became a roaring furnace.

The wind at the time was blowing a gale from the north, which carried the flaming embers a considerable distance, and at one time it looked as though the fire would make a clear sweep over the whole of that end of the town. However, the excellent work of the firemen supplemented with a plentiful supply of water eventually got the flames under control, though not until the barn belonging to Mrs. Geo. Brown, which adjoined the factory, had also been destroyed. Mrs. Brown's house and that belonging to Mr. Lingley narrowly escaped destruction, but by playing the hose on them the firemen were able to keep them from catching fire.

Across the street, the gable of the house belonging to Chas. Jardine and occupied by Chief Dickson caught fire, but the flames were extinguished before much damage had been done. Other houses adjoining \$700 all in the Acadia Fire Co. The doors were broken either by the heat or the force of water played on them.

Falconer & Allen lost everything there was in the place, including a number of new sleighs just completed. Ald. Falconer had his billing insured for \$1,200 and the tools and safe for \$200. Falconer and Allen's insurance on the stock was \$700, all in the Acadia Fire Co. The loss is nearly double the amount of insurance.

Charles and Michael Jardine are insured with Wm. Thomson Co. Nothing in the factory escaped except an engine. It was a prosperous enterprise employing five or six men.

AGRICULTURAL EDUC'N THEME OF CONFERENCE

At a Meeting of School Authorities in Fredericton on Monday.

On Monday afternoon at Fredericton a conference was held at which Dr. W. S. Carter, Chief Superintendent of Education; Mr. J. B. Daggart, secretary for Agriculture, Principal Bridges and Mr. H. H. Hagerman of the Normal School and Mr. W. B. Wallace of the Education department were present. The purpose of the conference was to take up the question of introducing agricultural instruction at the Provincial Normal School as suggested at the conference recently held at Ottawa. The committee decided to recommend that a director of elementary agricultural education be appointed as a link between the educational and agricultural departments of the province, and that it be that official's duty not only to give instructions at certain times of the year at the Normal School, but also that he act as director of and missionary for the school gardens of the province which he would inspect from time to time.

It was also decided to recommend that more encouragement be given the Summer School of Science in the way of a larger grant, as that school was felt to do a lot towards the preparation of teachers for school garden work. At the same time it was felt that in return for this increased assistance the selection of several of the teachers and several of the subjects should be left with the provincial authorities.

It was also decided to recommend that one of the soil testing and bacteriological stations to be established in the province be maintained in connection with the provincial Normal School.

Buck Kirby's idea of a real help meet is one who can split kindling without mutilating herself.

The courts have decided that stenographers are neither laborers nor artists. The courts are right about it. A good many of them are peaches.

TAX REFORM NOT LOOKED ON WITH FAVOR BY COUNCIL

Who were Willing to have poll tax Reduced to \$5 flat, but Turned down all Other Proposed Changes in Present Law--Bill to be Prepared and Presented to Legislature to Effect Reduction.

The adjourned meeting of the Town Council called to consider the advisability of applying for legislation to permit the taxpayers of Newcastle to alter their present mode of taxation if they should think fit, was held on Monday evening, all the members except Ald. Sargeant being present.

The minutes of the last monthly meeting and the special meeting of the 28th ult. was read and adopted. Ald. Stuart said that with the permission of the Council and with the consent of Ald. Falconer, his seconded, he wished to withdraw the motion standing in his name and to substitute the following in lieu thereof:—

That this Council hereby authorize and instruct the Mayor and Town Clerk to have a bill prepared and the necessary steps taken, to have the same moved and seconded in the Legislature and properly supported in committee therein, asking for such amendment of any Act or Acts relating to the Town of Newcastle as will enable the said Town, upon a majority vote of its qualified ratepayers voting—such vote to be taken at the time of the next Town election after the passing of such Bill aforesaid, and at any subsequent Town election when the same shall be demanded in writing by not less than 25 per cent. of the qualified ratepayers at least one month before the date of such election—

1. Reduce the poll tax to \$1.00 flat regardless of the amount of total assessment.

2. Reduce the assessment of Buildings and other improvements of Real Estate by 25 per cent. of the full value for 1913; by 50 per cent. for 1914; by 75 per cent. for 1915, and to nothing for 1916 and each year thereafter.

3. Exempt all incomes up to \$200

4. Exempt personal property and substitute therefor a Business License.

5. To abolish the property qualification for office of Alderman.

6. Abolish the property qualification for office of Mayor.

7. Abolish income qualification for voting and allow all persons who pay poll tax, as well as all those who pay any other form of tax, to vote.

The proposed resolution was taken up section by section.

Ald. Stuart moved and Ald. Falconer seconded the adoption of Sec. 1. Ald. McGrath said he was opposed to any such radical change. Considering the financial standing of the town and the large payments they were called upon to make a poll tax of \$1 was much too small. He thought \$4 or \$5 would be the lowest. To reduce it below that might cause so much jubilation in the town that the police might not be able to restrain it.

Ald. Miller agreed. He had been one of the first assessors when the poll tax was then \$5.99; now it had risen to \$9.75. The taxes at present were a big drain on those who owned houses and had business establishments. There were many men on salary and many on day work who were just as well able to pay taxes as the business men, who often had all they could do to pay the amounts demanded from them. He thought that \$5 was little enough poll tax, but at that figure he was content. The motion was too sweeping; it asked for too much, which was a bad policy as it reduced the chances of getting the bill passed at all.

Ald. Falconer said that although he seconded the motion, just to bring it before the Council, he was not entirely in sympathy with its object. Personally if made no difference to him, as he did not pay poll tax, but he felt that \$5 was little enough to fix it at.

Ald. McKay agreed that at present the poll tax was too high but to reduce it to \$1 was to go to the other extreme. The poll tax was the chief tax paid by the working man, who as a rule, paid little or no other taxes.

Ald. Clark asked if the promoters of the motion had taken into consideration the difference in revenue if the tax was reduced. There were about 600 men paying poll tax now and to cut down what they paid would make a very considerable difference in the receipts.

Ald. McGrath said that to fix the poll tax at \$1 would be to place town men in a better position than those

in the country. The effect of the proposed motion would be to put the taxes of the loafers on to the shoulders of the man who worked. He doubted if the Legislature would pass the bill if it asked for all the powers included in the motion.

Ald. Stuart said if the present Legislature would not pass the bill, then it would be up to the people to put it out and elect another that would pass it. The poll tax should be abolished altogether as it was unjust and unfair to tax a man because the only property he owned was a head piece. Every man who comes and locates in the town adds to its wealth and brings more in than he takes out.

The motion was then amended making the poll tax \$5 instead of \$1 and in that form was carried 11 to 5; Ald. Stuart alone objecting.

The consideration of Sec. 2 was then taken up.

Ald. McKay was in favor of reducing the tax on improvements to property, as it discouraged enterprise. The principle was bad and should be altered.

Ald. Clark asked if it was possible to separate improvements from real estate.

Ald. Stuart said certainly it was. Take two adjoining lots of land, one grows nothing but thistles and the other has a nice house on it. Is it reasonable or fair that the man who improved his lot by building on it, should be penalized for doing so and the other man, who grows nothing but thistles go free? The one is a credit and benefit to the community, the other quite the reverse.

The Mayor said while he could not go quite the length that Ald. Stuart desired, he was certainly in favor of exempting improvements to some extent. He fully agreed that to tax improvements discouraged people from making them, which was exactly what was wanted to better the town.

Ald. Falconer reminded the Council that the proposed bill did not make any alteration in the present condition of affairs at all. It merely asked for authority to take a plebiscite of the ratepayers for them to decide what they thought was the best course to take.

Ald. Miller thought the Council should first of all ask the people if they wanted a change before applying for permission for them to do so.

Ald. McGrath wanted to drop the remainder of the motion and simply apply for a change in the poll tax.

Ald. Miller was prepared to support the clause to a certain extent and moved in an amendment that taxes on improvements be cut 50 per cent. for 1914.

Ald. McKay seconded this.

Ald. McGrath said valuers didn't assess improvements at more than 50 per cent of their value at the present time.

The Mayor said a tax on land encouraged building and it was better for the poor man. The more houses there were, the better chance a man had to get a home and it brought land which was otherwise idle, into use.

Ald. Miller said everybody knew that there were hundreds of thousands of dollars lying idle in the Banks which were not gettable, because the valuers could not have access to the Bank accounts. They had all seen a good industry pass from Newcastle for want of \$20,000. He favored some scheme by which those who had money lying idle should be compelled to make some beneficial use of it.

Ald. McGrath feared that to carry the amendment would endanger the carrying of the change in poll tax. If they asked for too much the Legislature would give them nothing.

On being put to the meeting, the amendment was lost, Aids. Miller, McKay and Stuart voting for it, and Aids. Clark, McGrath, Falconer and Doyle contra.

The original motion was then put and lost, only Ald. Stuart voting for it.

Ald. Clark thought it was time discussion of the motion ceased and the Council go down to other business. He moved that they take up the other business and if there was any time left afterwards, they could resume the discussion.

Ald. Doyle objected, the meeting was a special one, called for the express purpose of considering the

tax question and it should not be shut off.

Ald. Stuart said to take the course suggested by Ald. Clark would look as though the discussion had been purposely shut off.

Ald. Falconer was of the same opinion.

Motion to postpone discussion was lost.

Ald. Stuart then moved to take up Sec. 3.

Ald. Miller described the section as most absurd. To exact such a clause as that proposed would exempt half the people in the town, and who was going to pay the taxes then? Where would the revenue come from with half the tax payers cut out? People with incomes under \$400 enjoy precisely the same privileges and get the same benefits as those who were better off and why should they not pay their share of the cost of them? He couldn't see what Ald. Stuart was driving at all.

Ald. Stuart said people whose incomes were less than \$400 shouldn't be asked to pay taxes at all. No man could keep a home and bring up a family on less than \$400. Ald. Miller's statement that half the taxpayers in the town would be exempted if the section was adopted was the best possible argument that could be used in its favor, because it showed that income taxation was being borne by the class which could least afford it.

Ald. McGrath thought that the Council had done a good bit for this class already by reducing the poll tax.

Ald. McKay thought they should leave the matter of assessment of incomes severely alone. Income was the only thing that a man could pay taxes on. According to his means, so should a man be taxed.

Ald. Doyle didn't agree with this view. Some men didn't earn more than \$200 a year and they certainly could not afford to pay any tax.

It was pointed out that incomes not exceeding \$200 are exempt from assessment.

Sec. 3 was lost, 5 to 1.

Sec. 4 was then moved by Ald. Stuart and seconded pro forma by Ald. Falconer.

Ald. McKay said that Ald. Stuart's idea of exempting personal property from taxation was simply ridiculous. Personal property is wealth, and the man who owns personal property is the wealthy man and the section should exempt from taxes those who are best able to pay. A man might own a five thousand dollar automobile, or he might have large sums of money, he might have wealth in many forms and yet Ald. Stuart was in favor of exempting him from taxes. That was not making the burden of taxation lighter for the laboring man. It is the "well off man" whom Ald. Stuart would benefit. And then he proposed to make up the revenue so lost by increasing the taxes on land, he advocated making the land pay all the taxes. Was that the way to encourage a man to buy a lot of land to build a house for himself? What was wanted was to encourage building not discourage it. For his (the speaker's) part he could not see how placing all the taxes on the land would encourage anyone to purchase it. Those who would be hit hard by that proposition were the houseowners, which included a large number of our laboring men and their taxes would be greatly increased. Then, continued Ald. McKay, what about the man who lives in a rented house? His landlord would have to pay a greatly increased tax, so he in turn would raise the rent correspondingly. With regard to business licenses, if it so were imposed it would mean that the cost of living in the town would go up as retailers would have to put up their prices in order to provide for it. Trade with outside communities would be killed and on the whole it would place the town in a very unfavorable position.

Section lost 6 to 1.

In moving the adoption of Section 5, Ald. Stuart said the people in St. John were now grappling with this proposition and had done away with the qualification for Mayor. To fix certain qualifications for public office restricted the choice of men, for it might happen that because a man who might otherwise be excellently

(Continued on page 5)

CURLERS BATTLING TO-DAY FOR HIGHLAND SOCIETY'S CUP

This Historic Trophy has been Fought for nine Times Since 1883—Was in Newcastle Custody for Ten Years.

THE HIGHLAND SOCIETY'S CUP

Number of Matches and Winners Since 1883.

DATE	NO. OF RINKS	POINTS CHATHAM	POINTS NEWCASTLE	MAJORITY
1883 Feb. 19	6	112	82	Chatham 40
1884 Feb. 4	8	127	80	Chatham 47
1885 Feb. 12		119	112	Chatham 7
1887 Mar. 4		137	139	Newcastle 2
1889 Feb. 14	6	77	93	Newcastle 16
1890 Feb. 12		93	102	Newcastle 9
1910 Feb. 17	6	93	65	Chatham 28
1911 Feb. 20	10	154	112	Chatham 42
1912 Feb. 12	10	141	107	Chatham 34
1913 " " "	10	149	117	Newcastle 32

The regular weekly meeting of the Curling Club was held at the Rink on Monday night, Mr. A. A. Davidson presiding over a large attendance of members. Mr. J. R. Lawlor acted as secretary.

The Managing Committee reported that they had arranged with the Chatham Club to play for the Highland Cup on Thursday, the 6th. The following were appointed skips for the match:—J. H. Sargeant, John Russell, Chas. Sargeant, J. R. Lawlor, W. A. Park, John Ferguson, Hon. J. Morrison, John Robinson, J. E. T. Linden and R. Galloway. The managing committee was authorized to fill the places of any of the foregoing who might not be able to play.

Dr. Pedolin brought forward his motion of which he gave notice last week that the Club take measures to provide a rink of their own. Mr. P. Russell seconded and after an animated discussion, the motion was lost, the yeas numbering 9 and the nays 11.

The Father Dixon Cup

The first series in the competition for the Father Dixon Cup has now been concluded and the second series will be contested by the rinks skipped by the following gentlemen: Rev. Macarthur, S. W. Miller, Hon. J. Morrison, R. W. Crocker, A. E. Shaw, John Russell, John Robinson, C. Sargeant and B. Hennessy.

The Treen Ure

Three rinks have played so far in this competition. The results are as follows:

AT NEWCASTLE THIS P. M.

R. C. Clarke J. Murray
A. A. Davidson A. Croble
A. E. Shaw H. Strang
J. Ferguson R. A. Lawlor

G. Campbell C. Croble
C. Demers C. McLon
R. Beckwith E. S. Jack
J. M. Falconer R. A. Loggie

At the time of going to press the games were not completed.

BAD ACCIDENT AT DOUGLASTOWN MILL

A serious accident occurred in the blacksmith shop of the Douglas town mill on Thursday afternoon.

David Gulliver, engineer, James McCosh, the mill blacksmith and James Simpson were trying to take a piston rod out of a piece of the engine of a boat which Mr. Gulliver was fixing up. They had successfully extracted the other rod in the forenoon. This one they had to use the forge, not knowing that it was partly hollow and that there was some water inside of it. By and by, as Mr. McCosh had hold of one end of the rod turning it in the fire it exploded. He was thrown back and out the door and the hot ashes were discharged into his eyes and face. The forge was swept perfectly clean of ashes.

When picked up Mr. McCosh could not see after the debris was wiped off his eyes, just discern daylight through one eye. Both are closed now and the exact amount of injury cannot be told for a few days. His face is terribly burned. Mr. Simpson, who was also standing near the forge, escaped with a few burns on the face and throat. Mr. Gulliver, who was working the bellows, was struck on the side by the flying rod. His watch was broken, but the rod did not strike him but glanced off. It was almost miraculous that the pieces of iron which buried themselves in the walls did not strike the men. Mr. Gulliver is very sore, but not badly bruised. Mr. McCosh's injuries are most serious, as fears are entertained for his sight.

Meeting of Tug Owners

A meeting of the tug owners of the Miramichi will be held at the Town Hall on Tuesday afternoon to consider the matter of requesting the authorities to hold examinations for captains' certificates in the district, instead of applicants having to go to Halifax for the purpose. It is thought that the examinations as at present conducted at Halifax cover much more ground than is necessary for a river captain to know.

NEWCASTLE LADY IN B. C. CONCERT

The Rosland, B. C. Miner gives an interesting account of a concert which took place at the residence of Mrs. H. H. Johnston, formerly Miss Mary Watt of Newcastle, took a leading part. The Miner says in part: The musical recital at the Presbyterian church on Tuesday evening under the auspices of the Ladies' Aid of the same church, was a pronounced success. Considerable of the credit is due to Mrs. H. H. Johnston, who gave much of her time for the past two weeks in securing the singers in rehearsal, etc. and who was heartily congratulated at the close of the concert on its genuine merits.

The number, a trio, "One Sweetly Solemn Thought," sang by Mrs. Mitchell, Mrs. Johnston and Mrs. St. Clair greatly pleased the audience, as the voices of the three vocalists blended with fine effect. The trio was received with a salvo of applause.

Pinsuti's tuneful song, "Good Night Good Night, Beloved," was given in exceptionally fine rendering by Mrs. Bert Hamilton, Mrs. H. H. Johnston, L. M. Roberts and Herbert Rodda. The singers were given an overflowing measure of applause.

After the concert the audience adjourned to St. Andrew's hall, where the members of the Ladies' Aid Society served coffee, cake and sandwiches which proved a genuine treat.

A good substitute for eggs and bread crumbs is a fairly thick paste of flour and water. Dip the fish or cutlet to be fried in the mixture, then sprinkle it thickly with fine bread crumbs and fry at once.

Have you noticed that the man who sets up the drinks with a lavish hand often grumbles at the exorbitant prices charged for school books. Very few widows manage to spend

If you pay a good deal of attention to the advice of others the chances are that you do not amount to much.