

THE EVENING TIMES AND STAR, ST. JOHN, N. B., THURSDAY, DECEMBER 7, 1916

THE CLERK'S APPEAL: Shop Early!

Beautifully Tailored Gaiters!

ONE DAY MORE

The Chicago Foot Specialist has been kept so busy since his arrival that he has consented to remain all day Friday. Do not lose this opportunity of having your feet examined by an expert absolutely FREE.

RUM
GREY
WHITE
FAWN
CHAMOIS

\$2.00 a Pair

We have had this lot made up for us by a celebrated New York Gaiter Tailor, and once you see them, you will admit that they are beauties.

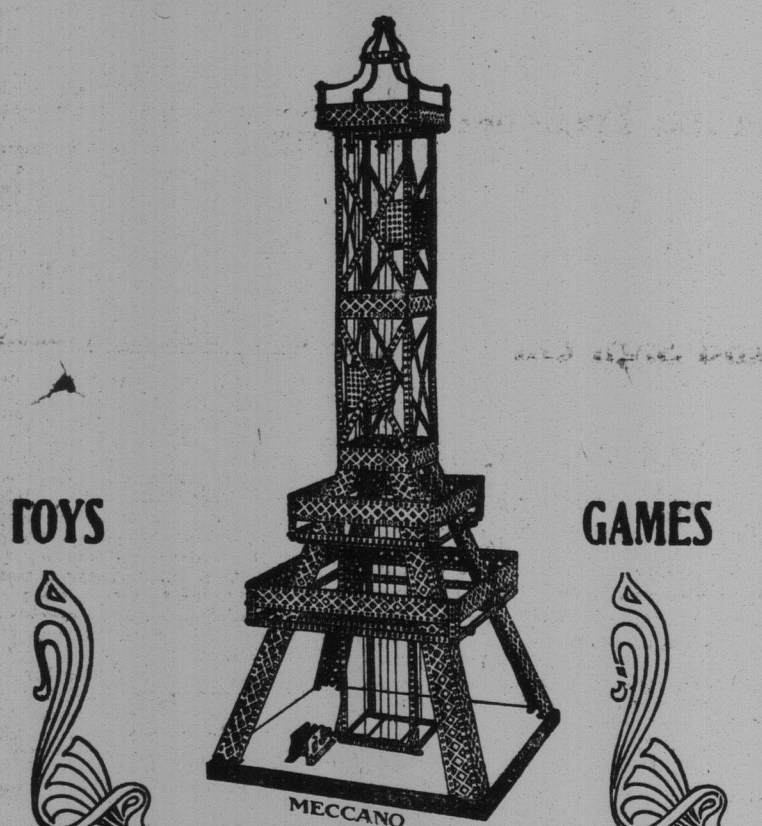
Waterbury & Rising, Limited

KING ST. MAIN ST. UNION ST.

THIS SPACE IS RESERVED FOR CONSUMERS COAL COMPANY

PORTLAND M.E. - HALIFAX, N.S. - LIVE POOL
Knox Passenger sailing
From Portland, Halifax
Northland, Dec. 22, Dec. 24
Canada, Dec. 19, Dec. 20
Cuba and Third Class Only
Rates, etc., at Local Railway and S.S. Agents or Company's Office, McGill Bldg., 21 McGill St., Montreal.

White Star Dominion



MECCANO

In thousands of homes all over the continent boys are getting hours and hours of entertaining instruction from "Meccano," the great structural steel toy which develops mechanical tendencies and inventive genius, also encourages thoughtfulness. "Meccano" has more exclusive patented features than anything of its kind. With it your boy can build bridges, towers, skyscrapers, workable engines, autos, flying machines, hoisting gear, and hundreds of mechanical and other devices. Every mechanical motion can be effected with "Meccano."

START YOUR BOY THIS CHRISTMAS WITH "MECCANO"
In Sets of Many Sizes..... \$1.00 to \$36.00 the set

TOYS

In our Toy Department you will find the latest creations in the playthings Realm in immense variety, the vast range including:

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| Mechanical Trains, \$1.50 to \$9.00 | "Big Dick" Machine Gun (Repeater)..... \$3.00 |
| Electric Trains, \$3.50 to \$12.00 | Lead Soldiers, including Infantry, Artillery and Red Cross, 25c. to \$4.00 |
| Iron Toys, 75c. to \$3.75 | Naval War Toy..... 75c. |
| Humpty-Dumpty Circus, 75c. to \$7.00 | British Soldier and Sailor Defence Game..... \$1.25 |
| Circus Tent and Ring, \$5.00 | |

DOLLS

Including Speaking, Sleeping Baby and Madam Hendron Dolls..... 50c. to \$4.50
Kiddie Car—Latest Novelty, \$1.50, \$2.00, \$2.50 and \$2.75 each

Also Doll Carriages and Sleighs, Toy Furniture, Toy Stoves and Ranges, Toy Stores, Games, Puzzles, Swords, Guns, Rifles and hundreds of other new and interesting Toys.

TOY DEPARTMENT—SECOND FLOOR

W. H. THORNE & CO., LTD.
Market Square—King Street

Explained Plan for Assessment

Dr. Keirstead Heard by Small Gathering

Some Questions Asked

Meeting Last Evening in High School Demonstrated Practical Interest of Some Citizens in Taxation Problems

A lucid exposition of the principles of the proposed changes in the civic assessment act was given by Dr. W. C. Keirstead, of the University of New Brunswick, a member of the commission which framed the new act, at a meeting in the High School assembly hall last evening. Despite the experience with the previous meeting, the occasion had not been widely advertised and the attendance was less than 100. The gathering was a representative one, however, and the discussion which followed Dr. Keirstead's address was interesting and proved valuable in bringing out some of the features of the new act which are not generally understood.

Before taking up the subject of the proposed changes in the assessment, Dr. Keirstead spoke of an investigation which he and Magistrate Limerick, of Fredericton, had conducted into some of the public institutions in St. John and complimented the city on their number and equipment. One suggestion he made was in regard to the opening for better industrial training at the Boys' Industrial School.

Turning to the subject of the assessment, Dr. Keirstead outlined some of the

FELT LIKE A NEW PERSON

After Taking Only One Box Of "Fruit-a-Lives"

East Ship Harbor, N. S.
"It is with great pleasure that I write to tell you of the wonderful benefits I have received from taking 'Fruit-a-Lives.' For years I was a dreadful sufferer from Constipation and Headaches and I was miserable in every way. Nothing in the way of medicine seemed to help me. Then I finally tried 'Fruit-a-Lives' and the effect was splendid. After taking one box, I feel like a new person, to have relief from those sickening Headaches."

Mrs. MARTHA DEWOLFE
Box 4, 6 for \$2.50, trial size, 25c.
At all dealers or sent postpaid by Fruit-a-Lives Limited, Ottawa.

principles of taxation which the commission had endeavored to follow. It is said that they believed that real estate should be taxed where it is located; that tangible personal property should be taxed in the same way and that income from trades, business or professions should be taxed where earned.

On the other hand, income from stocks, bonds and other intangible personal property should be taxed at the place of residence. For instance, a man living in St. John should pay taxes in St. John on that income, but should pay taxes on other income from securities only in Rothesay.

Under the present system a man earning an income of \$800 a year probably would pay a poll tax of \$2, a tax of \$6 on his household effects and \$12 on his income, or a total of \$20. Under the new act his tax bill would be only \$8.

The tax on income falls in three classes: earned incomes at the general rate; incomes from intangibles at the fixed rate of six per cent, and on gross income; income from public utility corporations at the fixed rate.

Questions Answered.

At the conclusion of his address, Dr. Keirstead announced his willingness to answer any questions which might be put.

W. Frank Hatheway asked regarding the use of income taxes in other places, and Dr. Keirstead replied that in Ontario the income tax is not regarded as a success and is used only where the business is conducted with wonderful success, but the man who is responsible for the Wisconsin act has said that in a city of 50,000 people, an income tax can be enforced better. If the dominion government extends the income tax system their records might be used to check the city's figures. There has been a tremendous revolution of thought in favor of the income tax, in recent years, as a method of local taxation.

In reply to J. A. Likely, the speaker said that the United States and Canada should pay 27 per cent of the taxes while the Ontario merchants contribute only 10 per cent. Dr. Keirstead said that Ontario secures 80 per cent of the taxes from real estate; if St. John wishes to increase the assessment on real estate it will be possible to lessen the merchants' burden. As the tendency is to shift business taxes to the consumer, it is not such a hardship as it may appear.

E. L. Rising—"How would you get at the income of a merchant or other man who has no stated salary?"
Answer—"The man himself would know and if he refuses to tell he can be fined up to \$500; if he still refuses the assessors will estimate his income and assess him on double that amount."

Charles Brown asked if it was fair to class a boiler as part of a building and assess a manufacturer on it, while he is in competition with others in other parts of Canada where hydro-electric power does away with the need for this investment and where power is cheaper. Dr. Keirstead said the point was well worth considering and that the development of hydro-electric power in New Brunswick would do much more for the manufacturer than any tax exemption.

Mr. Barbour—"Why fix a definite rate for intangible property instead of a rate based on the general rate?"
Dr. Keirstead—"If you put the tax too high you cannot collect it. The assessment on intangibles and on income is collected better in St. John than in almost any other place on the continent, but a high rate tends to drive people to leave town or conceal their property. Six per cent of the income is believed to be as high as can be collected."

Mr. Lantulum asked about the exemption of widow's property and Dr. Keirstead said that the exemption should be the exception instead of the rule. The assessors would have power to remit the tax in a case where the person could not pay; there is no reason for a general exemption.

R. B. Emerson said he had listened with profit and pleasure to Dr. Keirstead's explanation and moved a resolution of thanks to the speaker.

In seconding the motion, James L. Sugrue expressed his satisfaction with the act and said that the city commissioners and the citizens generally should stand

FEEL FINE! TAKE

"CASCARETS" FOR LIVER, BOWELS

Spread 10 Cents! Don't Stay Bilious, Sick, Headachy, Constipated

Can't Harm You! Best Cathartic for Men, Women and Children

Enjoy life! Your system is filled with an accumulation of bile and bowels which keeps you bilious, headachy, dizzy, tongue coated, breath bad and stomach sour. Why don't you get a 10-cent box of Cascarets at the drug store and feel better. Take Cascarets tonight and enjoy the nicest, gentlest liver and bowel cleansing you ever experienced. You'll wake up with a clear head, clean tongue, lively step, rosy skin and looking and feeling fit. Mothers can give a whole Cascarets to a sick, cross, bilious, fretful child any time—they are harmless—never gripe or sicken.

Try This If You Have Dandruff

There is one sure way that never fails to remove dandruff completely and that is to dissolve it. This destroys it entirely. To do this, just get about four pence of plain, ordinary liquid arvon; apply it at night when retiring; use enough to moisten the scalp and rub it in gently with the finger tips.

By morning, most if not all of your dandruff will be gone, and three or four more applications will completely dissolve and entirely destroy every single sign and trace of it, no matter how much dandruff you may have.

You will find, too, that all itching and digging of the scalp will stop instantly, and your hair will be fluffy, lustrous, glossy, silky and soft, and look and feel a hundred times better.

You can get liquid arvon at any drug store. It is inexpensive and four ounces is all you will need. This simple remedy has never been known to fail.

Diamonds As Christmas Gifts

Looking beyond the alluring, beauty of the Diamond, and the joyous welcome that invariably awaits it on Christmas morning, it is, after all a very sensible remembrance owing to its rapidly increasing value for the Diamond is becoming more costly every year.

Long experience and unrivalled buying facilities enable us to offer you the choicer gems at prices representing best possible values.

41 King Street
Ferguson & Page
Diamond Importers and Jewelers

STORES OPEN 8-30 CLOSE AT 6 P.M. SATURDAYS 10 AM.



KING ST. GERMAIN ST. MARKET SQUARE

Dainty Neckwear Novelties FOR CHRISTMAS GIFTS

Different shapes, novel fabrics, new trimmings, are the noticeable features in our Holiday Neckwear. The number and variety of novelties shown can be best appreciated by an inspection of our window display.

- GEORGETTE COLLARS—Hemstitched, tucked, lace trimmed, beaded and fancy embroidered..... 50c., 75c., \$1.10, \$1.15, \$1.25, \$1.45, \$1.75, \$2.65
- CREPE DE CHINE COLLARS—White, maize and flesh colored, plain and lace trimmed, 70c., \$1.10, \$1.35, \$1.50 to \$2.15 each
- CREPE DE CHINE SETS..... \$1.50, \$1.75 each
- SATIN COLLARS..... 80c., \$1.10, \$1.50 to \$2.25
- SILK COLLARS—Hemstitched, frilled and lace trimmed..... 75c., 95c. to \$2.00 each
- BROADCLOTH AND FLANNEL COLLARS—Plain, braid trimmed, beaded; also combined with Satin, Silk and Georgette..... \$1.00, \$1.25, \$1.35, \$1.50, \$1.70 to \$2.00 each
- VOILE COLLARS—Plain and lace trimmed..... 50c., 70c., 80c. each
- EMBROIDERED VESTES—In net and organdie..... 75c., \$1.25, \$1.35 to \$2.00 each
- CREPE DE CHINE TIES—In all shades, plain and striped..... 35c. to 75c.
- FANCY NECKTIES—Crepe de Chine and Silk..... 35c., 40c., 75c.
- SCARFS—Crepe de Chine, roman shades..... \$1.75, \$2.00, \$2.25
- SCARFS—Fibre Silk, roman and fancy stripes..... \$1.35, \$2.50, \$3.90, \$4.00 to \$5.25

IN NECKWEAR DEPARTMENT—ANNEX

Christmas Linens For Gifts

The thrifty housewife, the sort that takes special pride in the quality and quantity of her linens, her linen press contains, she more than any other will always appreciate the practical gift of linens.

- SCALLOPED EDGE PILLOW CASES—22 1-2x36..... Special, 75c. pair
- HEMSTITCHED EDGE PILLOW CASES—22 1-2x36..... Special, 90c. pair
- HEMSTITCHED EMBROIDERED PILLOW CASES—22 1-2x36..... \$1.30, \$2.10 pair
- SCALLOPED EDGE PILLOW CASES..... \$1.40, \$1.55, \$1.60 pair
- PURE LINEN HEMSTITCHED PILLOW CASES, with embroidered ends, 22 1-2x36..... \$2.15, \$2.20, \$2.60
- HEMSTITCHED PILLOW CASES—Plain ends, 22 1-2x36..... \$3.00, \$3.25
- SCALLOPED ENDS, PLAIN LINEN PILLOW CASES—Extra quality, 22 1-2x36..... \$3.20
- SCALLOPED AND SPOKE STITCH ENVELOPE PILLOW CASES, 22 1-2x36..... \$3.35, \$4.00, \$4.75, \$5.00 pair
- BED SPREADS—Hemstitched, embroidered, 3-4 size, \$2.60, \$4.25 each; double bed size, \$5.25; extra large..... \$4.00, \$5.20, \$5.75
- BED SPREADS—Scalloped edge, embroidered, 3-4 size, \$4.35; double bed size, \$5.75; extra large..... \$5.25
- PILLOW SHAMS—One-piece, embroidered. Size 31x60. Hemstitched ends, \$3.00 each; scalloped ends..... \$3.50 each

LINEN ROOM

THE STOCK PATTERNS OF CHINA, SO LONG DELAYED, ARE NOW COMPLETE IN CHRISTMAS SHOW ROOM

Manchester Robertson Allison, Limited

Butter is Costly Give the Children Syrup and Reduce the Butter Bill

Canada Corn Syrup, in quart self-sealer jars..... 25c. each

Canada Corn Syrup, in 2 lb. tins..... 15c. each

THE SEASON FOR FLORIDA GRAPEFRUIT IS NOW AT ITS HEIGHT

The fruit is most luscious, thin skinned and filled with juice.

We have a Medium size at..... 10c. each, or \$1.00 per doz.

Jumbo size at..... 2 for 25c., or \$1.40 per doz.

The PHILPS STORES - DOUGLAS AVE. AND MAIN - Phone 886

Frank Skinner
— Importer of Millinery —
— 60 KING STREET —

Christmas Gifts SURE TO PLEASE

FASHIONABLE Millinery

For this week-end prices have been greatly reduced—in some lines to less than half. Your choice of any Pattern Hats, Ready-to-Wear or Untrimmed Hats at a cut price for the week-end only.

Special Selection of Corsage Bouquets at Reasonable Prices.



Keep the freshness of youth

Don't let a few gray hairs make you look old before your time.

Hay's Hair Cream

brings back the natural color to gray or faded hair. Does it gradually—almost imperceptibly. Keeps it lustrous, healthy and soft. Not a dye. Harmless to use. Large 50c. and 10c. bottles. Write your dealer or by mail. Phil-Hay, Newark, N. J.

E. Clinton Brown

by it and see that it is put through the legislature.

W. F. Hatheway suggested further addresses by Dr. Keirstead, advocating a meeting for business men some afternoon and for working men in the evening. After a study of the act he said he was pleased with it and especially with the efforts made to impose taxes according to the ability to pay. He liked the real estate provisions, but would like to see the real estate valuations made by an outside expert. He would like to see limited incomes entirely exempt, but the proposed act is a step in advance of present methods. He did not see why large values in household effect should be entirely exempt. The only difficulty he saw was in the administration of the act and that problem should be solved before the bill goes to the legislature.

TRUE BILLS FOUND

Newcastle, Dec. 6.—The supreme court opened here Tuesday morning, Judge Barry presiding. The grand jury found true bills in following criminal cases; charged with setting fire to St. Thomas' College, Chatham; King vs. Dudley Manderson, of the parish of Chatham, charged with attempted rape; King vs. Robert Rice, of Boiestown, charged with manslaughter because of the death of the little Nelson girl run over by his automobile some months ago.

No bill was found in the case of King vs. Price, for criminal assault.

Bishop on Women's Future.

The Bishop of London, addressing a large meeting of Churchwomen of the Diocese of London, at Church House, Westminster, said in the new world that was to be, women had to play a tremendous and leading part. When the men's war was over, the women's would begin. They would have a position in the world such as they never had before. The only question asked after the war would be, "What did you do in the war?" It was, he said, upon the mothers and sisters and wives that the whole of the future of the British Empire depended.