British Representative: Frederick A. Smyth, London.

ST. JOHN, N. B., THURS DAY, JANUARY 14, 1915.

"We are fighting for a worthy purpose, and we shall not lay down our arms until that purpose has been fully achieved."—H. M. The King.
TO THE PEOPLE OF THE EMPIRE—Every fighting unit we can send to the front means one step nearer peace.

CONCERNING CIVIC TAXES.

A glance over the estimates submitted to the City Council will show that the sums which it is planned to expend in the departments this year make a total considerably in excess of previous years, and that, if they are finally adopted as indicated, there will likely be a very substantial increase in the assessment. No sug-gestion has been made that any of the items in the estimates would be considered excessive if it were not for the fact that citizens may be called upon to meet extraordinary expenses. We already have evidence of a proposal to provide for a special income tax for the year 1915 to meet expenditures arising out of the war, and which, if carried out as suggested will have the effect of adding not less than \$10 to the taxes of every man in the community earning \$1,000 per

Standard yesterday that he regarded this tax as premature, but it is not too soon to consider what effect it, taken in conjunction with the increased departmental estimates, may proed departmental estimates, may produce upon the tax-payers. Last year the tax rate was \$1.92 upon each \$100 of assessed property valuation or in-come. In the case of a tax-payer taxed on an income of \$1,000 per year, the sum of his tax would be \$21,20, reached by computing the assessment at the rate, and adding a \$2 poil tax. The city is bound by law not to exceed a tax rate of \$1.98 for a term of years, which has not yet expired, but if the estimates already submitted are to be taken as a basis upon which to approximate the rate of taxation this year, it would seem that am applica-tion for the rescinding of the limiting legislation might be necessary.

Approximately this year's ordinary estimates are likely to be more than \$120,000 in excess of last year. The Chief Assessor is authority for the statement that every \$3,500 added to the estimates means an advance of one cent in the assessment rate. Fig-uring on this basis, and placing the increase at the sum named, which, we are assured, is a most conservative figure, it will be seen that to provide the money asked for, the rate will have to be increased at least thirty

On this basis we find that the man who paid \$21.20 last year is, this year, liable to be called on to conyear, hance to be called on to contribute \$24.20, or, adding the proposed war tax of one per cent. \$34.20 to the civic treasury. True, the war-tax may not become necessary, but His Worship Mayor Frink must have had a very good idea that something of the kind would have to be done or he would not have suggested that au-thority be procured to provide for it. There will be none to complain over

erising out of the present war. This is Canada's fight as well as Great Britain's, and every Canadian will join in hearty, whole-souled recognition of that fact. But is it wise to seek

There will be very general agreement that under the circumstances something in the nature of a wartax may become necessary, though, it is not unreasonable to expect differences of opinion as towhether the method suggested is the best solution that could be found to meet the case. There will be an equally strong belief that, with such a tax in prospect, it is not wise to add to the ordinary expenses of the civic administration. There is no disposition to starve the civic services, but at a time when economy and retrenchment are every

where regarded as necessary po-

development could not wait a more auspicious occasion? THE BRITISH NOTE.

An interesting and sane view of the reply of Sir Edward Grey to the pro-test from Washington against alleged interference by the British Government with United States commerce on the high seas is taken by the Christion Science Monitor of Boston. The Monitor commends Sir Edward for the fair and businesslike tone of the document and remarks that if he had not desired to be conciliatory he might have shown that in the present case Great Britain had proceeded only along lines similar to those adopted by the United States at the time of the

"The American prize court proceedings of this period, we think, are furnishing Sir Edward Grey with all the precedents he may ever be called upon to cite in future notes touching upon the present case. In our opinion, however, he will not feel called upon to cite them. He is aware, as the Washington government is, that these precedents would not have been established in the civil war period had the various governments been able to hold those of their people in the seagoing trade from violations of the United States rules relating to contraband, and that it was not against insincerity of governments so much as against the cupidity and dishonesty of a certain class of private traders that the Washington government in those days was driven to the employment of seemingly harsh and overbearing methods to protect itself. We doubt if we are mistaken in the belief that the Washington government realizes today that it is not the legitimate but the illegitimate commerce of the United States that the government of Great Britain is striving to suppress. "Naturally, Great Britain in

the United States that the government of Great Britain is striving to suppress.

"Naturally, Great Britain in sists upon its right of search. As naturally, we believe, would the United States insist upon it were the cases reversed. It is the only possible way in which Great Britain can prevent the shipment of contraband finally to nations with which it is at war. The United States would find it impossible to guarantee the legitimacy of cargoes leaving its ports. It would be unwise for it to do so, because there might be excellent cause later on for questioning its guarantee and this would simply increase and intensity complications. It can only, with regard for its own best interests, insist, as it does, that the utmost freedom shall be granted American commerce where it is proved to be legitimate, leaving those of its merchants who shall export contraband articles to look out for themselves."

themselves."

"Germans Utterly Tired of War"

"Germans Utterly Tired of War"

"ays newspaper headline. Yet only few months ago the German people are a general: "Ah! I never had to retreat the slightest possibility of being called upon to meet extraordinary demands.

The case of the \$1,000 man, of course, applies only to those citizens in very moderate circumstances, men who find they have fittle or no surplus after meeting the ordinary expenses of life; but how will it be with the more fortunately situated, with the more fortunately situated, with taxable incomes of, say, \$2,000, \$3,000

or \$4,000? The \$2,000 man ast year paid a tax of \$40.40; the \$3,000 man, \$78.80. This year with the increased estimates and the rate at the figure it must be to produce the money said to be required, the tax will run about as follows: \$2,000, \$46.40; \$3,000, \$68.60; \$4,000, \$90.80.

Now let us add the proposed wardax, and in this connection it should be remembered that Mayor Frink's

\$4,000, \$90.80.

Now let us add the proposed wariax, and in this connection it should
be remembered that Mayor Frink's

suggestion calls for a graded assessment, increasing the rate to be paid
as the taxable income grows. This
makes the showing about as follows:

\$2,000, \$96.40; \$3,000, \$158.60; \$4,000,
\$250.50.

There will be very general agree.

Apropos of the suggested increase in the civic assessment the Globe pa-tinently remarks "Taration extrao-dinary will make impossible business as usual."

### A War Poem.

ur Lands' ne'er thought of danger,
Nor war clouds gathering near,
ur Country free from anger.
The thought that Peace was here,
nd when the "call to fight"
Came o'er our peaceful Sands,
Ve entered in with all our might
To help dear Mother Land.

The storm clouds gathered deeper,
And from across the seas,
Came England's sons to help her,
To crush her enemies.
And on the gory field,
Her sons go forth to fight,
And if it must, they'll die to shield
Our Land from fatal night.

### About Gen. French.

About Gen. French.

In the current issue of Colliers weekly Captala. Call Sir John French. The following extract is taken from in articles:

ARTILLERY FIRE

A

This is the same "General by the name of French" upon whose head excaptain Carvell of Carleton County oured out his viols of abuse. Captain



## Little Benny's Mote Book.

I was sleepy as enything befoar I got up this moarning and it felt as if it wood be orfill cold out of bed and I dident wunt to get up enyway, and pop called me about 10 times and I ansered him each time and aftir a wife I hend the frunt doar close, meeling pop had went out.

Q. I thawt, I bet Im to late for skool now, enway. And jest then macalled up stairs, saying, henny Potts, Im kumming up thare in 2 minnits, and if yure not up and dressed thare will be trubbil.

G. I thawt, I gess I bettir get up. Wich I did, and wen ma caim up I was putting awn my athir shoo.

Wats the explinayshin of this, sed ma.
I got a nale in my shoo, I sed.
Let me see, sed ma. And she too took the shoo and felt in it, saying. Nonsents, thares nuthing in heer watevir.

Well thare was wun in it I sed. Wich thare was, only I dident say wen, wich was yestidday.

Well if thare was lis flown out agon, now you get a gate awn you, sed

wich was yestidday.

Well if there was its flown out agon, now you get a gate awn you, see

Goldman says General French is a eals, we felt better. A partridge pie great soldier. Dark Lantern Brigader which my mother had sent me helped to cheer us up.

Goldman says General French is a eals, we felt better. A partridge pie great soldier. Dark Lantern Brigader which my mother had sent me helped to cheer us up.

"Next morning at five the order: "Next designed by telephone. "Next morning at five the order: "Next morning

# Indian Rajahs.

Pearl fisheries for many years have not yielded a supply equal to the demand for lrage gems and dealers have been drawing on the supplies of fine pearls formerly hoarded by Indian Rajahs and other Oriental potentates. By paying enormous prices they have been able to buy from these collectors, but now even that supply is becoming exhausted.

You will admire the Pearl Jewelry at Sharpe's. Among the Pins, Rings, Nedklaces and other pleces you are sure to find some article which will give you great delight to own —and which will become a treasured helrloom in your family.

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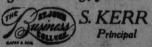
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St. John, N. B.



I wish to thank the public for their most generous patronage, and to announce that our new term will begin Monday, Jan. 4.



## GRAND DUKE A GIANT

At the feast of the Prebrazhenski Regiment in St. Petersburgh, shortly after the Russian-Japanese war, Sir lan Hamilton was watching the great world arrive, one after another. He himself was present as distinguished British general. Both individually and collectively the Russian Guards officers are a fine lot. But he suddenly ejaculated, "By Jove, who's that?" He pointed to a towering figure, at least six foot four in height, with close-cropped black hair shot through with gray; short, pointed Vandyke beard; extraordinary length of 18mb, but lean and graceful, with exceptional ease and power of movements— a magnificent figure of a man. It was the Grand Duke Nicholas Nikolalevitch. The Grand Duke, now commander-inchlef of the armies of Russia, was born the year after the Crimean war, and was fifty-eight last October. But he still radiates an impression of easy power and strength. His grandfather was the son of that Czar Nikolas I, whose physique was famous in Europe.

When a mob gathered in the Sadovaya, in those early days, a story is stilk current of how the great Czardrove to the scene, got out of his carriage, and strode out alons, gigantic and threatening, and with a single mighty roar produced a stunned silence through which he lectured the huddled crowd like a stern but just father and sent them away, tamed. His great-grandson inherits much of his physical power. Although the military career of the Grand Duke Nikolas has attracted fittle attention outside of Russia, largely because he has concentrated whole-heartedly on each phase as he met it, his present supreme command is, nevertheless, the logical result of a consistent rise through all ranks, not because, but almost in spite, of his imperial blood.

Basil Miles, in the World's Work.

CASTORIA For Infants and Ohildren The Kind You Have Always Bought Biars the Cart Hilliam

More than 10, shoes for men, It's Simp

Slater

Galvan Metal R Campb

LEINSTER STRI BAPTIST CHU SUCCES

Encouraging I ceived at Ann Last Evening Elected for En

The annual busines
Leinster street Bap
heid last evening, w
Rev. Wellington Can
After a short devoti
pastor read his annua
ing, in an interesting ing, in an interesting of the church during clerk of the church report, which showenew members had by baptism and twen There were no deaths. The present members is 446. Seven mem missed with letters to The treasurer's replows:

Amount raised dur unt raised du

Amount spent durin n Fund—

The Trustees report. A. A. Wilson, recom

KESTHE WHI ROY FAST MILLETT CONT

MOST PERF THE INCREAS OUS VALUE OF IN THE HOME YEAST CAKES SUFFICIENT IN TO GIVE THIS FOOD ITEM THE TO WHICH IT IS

E. W. GILLET

TORONTO