

## THE WEATHER.

Maritime—Fresh westerly to northwesterly winds, fair, not much change in temperatures.

Toronto, March 1.—The weather has been fair today throughout the Dominion, and for the most part moderately cold.

## Temperatures.

	Min.	Max.
Prince Rupert	40	60
Vancouver	42	50
Kamloops	40	50
Edmonton	32	50
Calgary	14	30
Winnipeg	16	18
Port Arthur	14	36
Parry Sound	6	32
London	17	35
Toronto	15	38
Ottawa	8	30
Quebec	12	20
St. John	20	28
Halifax	24	32

## Around the City

**Immigration Looking Up.**  
In spite of the war the provincial superintendent of immigration is receiving applications from quite a number of farm laborers and domestic servants in Great Britain who wish to come to New Brunswick this spring.

**She Will Be Cared for.**  
The Amherst girl named Dobson, who was arrested a few nights ago on the charge of being a street walker, was handed over to the Salvation Army officers yesterday and taken to the Evangelical Home.

**Firemen at Drill.**  
The members of the fire department turned out strong last night for their regular drill and put in a solid hour under the instruction of Robt. Atchison. Among those who witnessed the men at drill were Chief Blake and Lieut. Col. Blaine. The latter addressed the men giving them a high compliment for the excellent manner in which they performed their drill.

**Salt Fish Market.**  
A schooner which discharged salt cured fish here yesterday received 50 cents more per quintal than the prevailing winter price for cod, and a substantial advance for haddock. Local dealers consider that the salt fish situation warrants the expectation of an advance in prices before long. Down the bay the fishermen have done very well this winter, but the supply of salt cured fish is light.

PRESENTATION TO  
MAJOR A. J. MARKHAM

Member of Standard Staff  
to Go on Active Service  
Given Handsome Pair of  
Field Glasses.

Major A. J. Markham, commander of "A" Squadron of the Mounted Rifles, was the guest of honor at a dinner at the home of H. V. MacKinnon last evening. Major Markham was presented with a handsome pair of field glasses by Hon. J. B. MacBaxter, attorney-general, on behalf of the Standard Publishing Co. An enjoyable time was spent. During the evening Rev. Dr. J. A. Morrison gave some excellent advice for soldiers going to the front. Those present were Major Markham, Capt. E. C. Jones, Major Pringle, Lieut. J. E. March, Rev. J. A. Morrison, A. E. McGinley, F. W. Coombs, S. D. Granville and Hon. J. B. MacBaxter.

Major Markham is a son of Colonel Markham who was formerly manager of the Daily Sun here. Major Markham was in charge of the circulation department of the Sun, and when The Standard began publication he came to this paper and has been in charge of the circulation department ever since.

When the call for men came Major Markham was among the first to offer his services to his King and the Empire. He had been identified with military matters practically all his life, as was his father.

Major Markham is considered one of the best cavalry officers in the Maritime Provinces and his appointment to the command of "A" Squadron in the Mounted Rifles was very satisfactory to people intimate with military affairs.

Captain Ralph F. Markham, a brother, is already at the front with Canadian troops, and Major Markham hopes to soon join him there.

As an officer in the 8th Hussars, Major Markham took a prominent part in and was always eager to perfect himself in his military duties. He is an expert swordsman and is about the only man in the Maritime Provinces who can handle a sword in either hand.

When presented with field glasses last evening Major Markham expressed his thanks and appreciation. He would go where duty called with the feeling that his friends were interested in his work and this would assist him greatly. The gathering broke up shortly before midnight.

TUG LORR KITCHENER  
WAS NOT MISSING

Safe in Yarmouth and no Ground for Report That She Was Missing.

The report that the tug Lorr Kitchener was missing was denied by the Maritime Dredging and Construction Co., Ltd. Yesterday the tug was safe in Yarmouth and a wire received from Captain Livingstone of the Kitchener said that the tug was in Yarmouth and that the Kitchener was taking on coal at Yarmouth and would proceed to St. John as soon as the weather permitted.

QUESTION OF CIVIC TAXATION  
HAS AROUSED KEEN INTEREST  
AMONG ST. JOHN BUSINESS MEN

Mr. Fern's lecture on Montreal's system attracted large audience, and provoked animated discussion—  
Talk of starting a movement to make a general reform of St. John's Civic Taxation System.

Montreal's tax system was the subject of an interesting address by F. Hamilton Ferns, chairman of the Board of Assessors of that city before a large meeting in the Seaman's Institute last evening, held under the auspices of the Board of Trade with J. A. Lively in the chair. The meeting lasted nearly three hours, the lecture being followed by an animated discussion. Montreal levies taxes on real estate and buildings. It does not tax stock in trade, but levies a special business tax, based on the rental value of the building occupied. No tax is made on machinery in factories, and no exemptions are granted to encourage manufacturing industries. The city derives other revenues from a water tax, a license tax, levied on various kinds of business and occupations from pawnbrokers to bootblacks. It gets a revenue of about \$450,000 from the street railway, and a considerable sum from the recorder's court. Montreal does not tax incomes or personal property, and there is no poll tax or head tax.

Local speakers roundly condemned the St. John system of taxation, and urged that a movement be started to secure its revision.

In Montreal the assessors simply fix valuations without any regard to the revenues of the city. Rates are fixed by law. The city council has to govern its expenditures by the valuations and rates. In St. John the city council decides what the expenditure shall be, and the assessors are supposed to find means of raising the money.

Montreal had a bonded debt of \$74,000,000, and owns city property, exclusive of water works, worth \$66,000,000.

Mr. Ferns said Montreal taxed immovable property, comprising lands and buildings (but not including machinery, except boilers, engines, and mills, etc., used to conduct light, heat or power, telephone or telegraph wires). The city council may tax immovable property to the extent of 1 per cent. In addition there is a tax for school purposes, being at the rate of four milles for Catholic and five milles for Protestant schools.

Montreal exempts from taxation all lands and buildings used as churches, residence of priest or minister (provided the value is not above \$15,000), land and values used for educational purposes, land and buildings used as hospitals, art galleries, museums, etc. when open gratuitously to the public. This exemption does not apply to water taxes.

In the province of Quebec religious institutions do not, under the general law, pay any taxes at all. But Montreal taxes religious institutions for street widening, laying of sewers and paving streets.

**Taxing Public Property**  
Montreal taxes Dominion government property, but there is a question whether the provincial government has the right to tax His Majesty's properties.

Referring to the Montreal business tax, the speaker said it was regarded as one of the most equitable taxes of any city. This tax applied to all manufactures, warehouses, stores and places of business. It would not exceed 7 1/2 p.c. of the rental value of the building occupied. In the case of hotels and restaurants where liquor was sold the business tax might run up to 12 p.c. of rental values. A building renting for \$6,000, would be assessed at \$5,500, and a tax of 6 p.c. or \$330 levied. It did not matter what stocks were carried. The landlord was responsible for the tax.

Continuing the speaker said a complete plan of city property should be made or the assessors could not properly do their work. Quebec cities had such plans, but St. John had none.

**Merely Arbitrators**  
The Board of Assessors in Montreal was composed of eight assessors, four being Protestants and four Catholic. The city council has power to dismiss assessors. The assessors made a valuation of property in each ward. At least two assessors must act together. They had to fix assessment on actual values or bona fide rents, not on speculative values.

The city of Montreal had an area of forty square miles. It was divided into thirty-one wards, every occupant of a house as tenant or proprietor was entitled to a vote.

Assessors were arbitrators between the civic corporation and the individual assessment. There should be sufficient time for the citizens to examine the assessment rolls before they were closed. In most large cities the valuations made during the previous year. Landlords should be able to know what their taxes were going to be before making a lease.

**Montreal and Toronto.**  
The speaker gave the following comparison of taxes paid on the business tax account in Montreal and Toronto by men in similar financial circumstances:

	Montreal.	Toronto.
Banking house	\$4,000.00	\$11,000.00
Department store	7,500.00	18,684.00
Physician	22.50	204.50
Newspaper office	1,635.00	2,212.00

W. H. Thorne—Are there no taxes on luxuries?

Mr. Ferns—The province collects taxes on automobiles. The city collects taxes on horses of \$18 each. It does not matter how many servants a man keeps.

W. H. Thorne—Do you have a standard for fixing values of lots?

Mr. Ferns said the assessors got records of all transfers at the registry office, and also of all mortgages. Some transfers were for a \$1,000, and a consideration; so the assessors had to use judgment. But as a general rule the sales gave them a good idea of

values. One important consideration was the location of the land. A man might spend \$100,000 to put up a house away from the city in the midst of the shacks; but he could not turn round and sell that house for \$100,000.

Mr. Barnaby—I notice Montreal is in financial difficulties?

Mr. Ferns—Not this year. They're worrying a bit about next year.

Mr. Barnaby—Suppose a man goes to Montreal with a pot of money and makes more, do you tax him?

Mr. Ferns—No. He pays taxes indirectly though, if his money is invested in Montreal.

COLLECTED  
FULLY \$5,000  
FOR FLAG DAY

Splendid results of work of St. John women on behalf of Patriotic Funds—Net proceeds will be \$4,500.

Much to their surprise the officers of the Royal Standard Chapter, Daughters of Empire, on counting up the money collected from the citizens by the Army Corps of Patriotic Women found that they had made a levy of fully \$5,000, making the ransom paid by the people of St. John figure out at about 1 cent a head. In connection with the campaign expenses to the amount of \$500 were incurred, but \$4,500 will be available for distribution among the various patriotic funds. The sum collected is a tribute to the organizing ability of the ladies of the Royal Standard Chapter as well as to the generosity of the people of St. John. The amount very much exceeded expectations, and it is hardly too much to say that the campaign was an unparalleled success.

Yesterday morning the Regent and officers of the Chapter went to the Bank of Nova Scotia where the little banks of the collectors were opened and the money was counted, with the assistance of five clerks of the bank. As this ceremony was not completed before three o'clock the officers of the bank entertained the ladies at luncheon.

A meeting of the Royal Standard Chapter will be held at the home of the Regent, Mrs. B. Atherton Smith on Thursday evening to wind up matters in connection with flag day.

The amount of \$5,000 includes the proceeds from the sale of flags and roses for decoration purposes, as well as the receipts from the sale of little souvenir flags.

Yesterday Mrs. McKay, manager of the Opera House, stated that the \$15 to which he sent her to buy badges for the 26th Battalion, if not used for that purpose might be donated to any patriotic purpose as she thought best. In this letter Mrs. McKay congratulated Mrs. Smith on the marvelous organization of the flag day campaign and its great success, adding "All the good generals are not in France."

The large contributions were:—E. L. Rising, \$100; J. F. Robertson, Thomas Bell, Joseph Allison and John Vanwart, \$25 each.

**Annexing Suburbs.**  
The Mayor—Montreal is continually expanding. You have new grounds upon which to place the burden.

Mr. Ferns—No. That has placed an extra burden on the city. Undeveloped districts want new conveniences at our expense. Annexation of suburbs is a financial detriment.

To the Mayor Mr. Ferns said Montreal had often considered the single tax, but the objection was if a man with lots of money put up an expensive building though he could not rent all of it, it raised valuations, but the little man near by could not put up a building to raise extra revenues, because he could not borrow the money.

In Vancouver the single tax was all right while the city was progressing, but when adversity struck it was a different matter.

To Com. Potts Mr. Ferns said leasehold should pay on the actual value of the land, not on the capitalization of the lease.

A. W. Sharpe said in St. John the tenant paid on his interest in the lease, making up what the landowner did not pay.

**High Rents in Montreal.**  
To the Mayor Mr. Ferns said workmen had to pay \$20 and \$25 per month rentals in Montreal. He knew of a man earning \$1,500 who was paying a rent of \$900.

Mr. Tilley said \$10 was an average rental for workingmen in Montreal. Mr. Ferns said workingmen in Montreal have to live in the suburbs, or take roomers.

J. A. Lively—The controller can't come to you and tell you to dig up a few more millions?

Mr. Ferns—Oh, no. We have nothing to do with revenue. We are simply arbitrators. We fix the value of property, make up the voters' lists, etc.

**Twice Taxed.**  
A. O. Siddner said in St. John a man was taxed on stocks had on his income from selling the stock.

Mr. Sharpe—Only for what it would cost him to get a manager to sell the stock.

I. P. D. Tilley—The consumer pays anyway.

Mr. Ferns said water rates in Montreal were 4 p.c. of assessed rental value, and there was a special tax for snow removal of 5 cents per foot frontage.

To R. B. Emerson Mr. Ferns said Montreal school taxes were fixed by law, 4 milles going to the Catholic schools and five milles to the Protestant schools.

The Mayor—Do you think that the Montreal system could be applied here without too much of a jolt?

Mr. Ferns—I don't know the conditions here.

Mr. Barnaby—It is for us to say. Mr. Ferns has given us information.

Mayor—Do you think your tax system has caused the rapid growth of Montreal?

A.—That is hardly a fair question. All I have to say is our tax system is a simple one.

Com. Potts—Do you tax machinery?

Mr. Ferns—No.

Com. Potts—That is the answer to the Mayor's question.

Mr. Ferns—Not necessarily. We make no exemptions of any kinds.

**No Head Tax.**  
To the Mayor Mr. Ferns said Montreal had no head tax on laborers. Westmonters earning their living in Montreal were not taxed at all by the city.

A. H. Wetmore said Montreal was paying in taxes \$22 per head, while St. John got off with \$15 or \$16, including water taxes.

A vote of thanks moved by A. H.

## Oiled Clothing

For fishermen, sailors and waterfront workers who are exposed to the weather, we have a full line of the best Oiled Clothing. It is possible to procure, in pants, jumpers and short coats, in both light and heavy weights. We also carry teamsters' long oiled coats.

The heavier garments are of double thick cotton, each thickness being oiled and thoroughly waterproof.

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THE SEASON'S BEST MODELS IN A GREAT AND INTERESTING ARRAY

THE new suits for boys' spring wear are now ready for mothers' inspection and it will be safe to say that no other season has ever brought forth such a great array of fascinating styles. The designing and tailoring of these suits have been accomplished with the most perfect skill, and while the usual reasonable prices prevail they will provide for a new standard of values in M. R. A. garments.

**Two-Piece Suits**, Norfolk plain, yoke and fancy styles. pin checks, stripes club checks and mixed effects. Tweeds and worsteds in greys and browns. Ages 7 to 18. Prices from **\$3.25 to \$15.00**

Suits with two pairs bloomer pants, **\$4.75 to \$15.00**. Ages 2 1/2 to 6 years.

**Fancy Suits**, an almost endless array of styles in Russian; Oliver Twist and Buster Brown Suits. All manner of delightful new trimming effects are shown. **\$3.25 to \$9.50**

Plain Sailor and Middy Sailor Suits **\$3.25 to \$8.25**

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**NATURAL WHITE HABUTAI SILK**, a very heavy quality of washable Jap Silk for blouse waists, dresses, slips, etc. 27 inches wide. Per yard **45c, 80c, \$1.00**

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**NATURAL SHANTUNG SILK**, a serviceable material for ladies' and children's summer dresses and blouse waists. This popular fabric will be in greater demand than ever coming season. Width 34 inches. Yard **65c and 95c**

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