

THE TAXATION PROBLEM.

UNDERWRITERS HEARD BY THE BILLS AND BY-LAWS COMMITTEE FRIDAY.

A meeting of the bills and by laws committee was held Friday afternoon. Ald. Millidge was in the chair, and Aldermen MacRae, Smith and Tuttle, with Miss J. M. Grant, E. L. Whitaker, G. O. D. R., Peter Clench and D. R. Jack, insurance agents of this city, were also present.

Ald. Millidge opened the meeting by stating he understood the insurance men wished to be heard in regard to legislation which the city advertised its intention of seeking at the coming session of the provincial house. He read the following paragraph from the advertisement, and asked if the gentlemen present desired to be heard with regard to it:—

"To impose a tax of \$100 on every insurance company doing business in the city of St. John in lieu of assessing them on their net profits or capital stock."

Mr. Grant said the insurance men, or many of them, were opposed to a specific tax, but rather favored a tax on net profits. He proposed a \$100 specific tax on business done in the city, and a tax on net profits on companies which did a small business in the city, and would not be assessed on their net profits.

Mr. Whitaker said that under the present system of taxing profits insurance companies some times paid no taxes at all. This was natural enough as the losses which for each year exceeded the revenue, and such companies had no profits upon which to be taxed. He did not think a company should be taxed upon a loss.

Ald. MacRae asked the speaker if he was of the opinion insurance companies should be taxed on net income instead of gross. He stated that in other business the tax was levied on the gross revenue from the business.

Mr. Whitaker was speaking of "net income" meant all business but transfers and cancellations. These were taxed as part of the business of the company to which they were transferred. The aid-ermen, he said, probably confounded "net income" with "net profit." The latter would be what remained for the company after deducting its expenses of doing business. Mr. Whitaker was opposed to a specific tax for the reason that Major Grant was. He thought all the companies would be willing to pay a tax on their net business, but not on net losses, after cancellations and transfers had been taken out. He suggested that the taxes be levied at a regular rate of assessment.

Mr. Tuttle was of the opinion that business expenses should be taken out of the company's revenue before the tax was levied. He pointed out that on the St. John city business companies were taxed twice, for in addition to the regular tax each company had to pay provincial tax of \$100 a year and one per cent on net premiums.

Ald. Millidge said that in going over the schedule great inequalities of taxation were found and the changes were proposed to place all companies on a fair basis. The Keystone company was, he said, the only one taxed on its capital stock.

Mr. Whitaker said this was because the Keystone was the only company which had its head office here. The other companies were taxed on their capital stock in the cities in which their head offices were located.

Ald. Millidge said that depended on the system of taxation in these cities. Mr. Clench argued that it was not fair to make a company pay taxes on its losses. When a company's losses during the year were greater than its revenue it was not making a living in the town. Surely it was not fair to tax a company which was not making a living.

Ald. Millidge said some of us think a company should pay taxes on its business irrespective of losses. This is the case, at any rate, with other varieties of business.

Mr. McRobbie stated that last year the thirty-two insurance companies in the town paid taxes at an average rate of \$64. Major Grant hoped that the rate of taxation would not be increased. All underwriters were interested in keeping down rates, and if taxation were increased some offices would insist on having insurance rates raised.

Aldermen MacRae and Millidge said the council did not wish to increase the rate, nor to incommode the insurance companies. All they were trying to do was to provide an equitable system. One which would be fair to all companies doing business and which would leave no loopholes for any company to escape taxation as was now the case. They stated that the city could now do nothing but send a bill to Fredericton according to the terms of the advertisement. The city would submit an amendment to this bill however, which would meet the approval of the insurance men and the council.

Mr. McRobbie suggested that the rate should be a fixed one on the business of the companies, leaving out the cancellations and transfers.

Mr. Clench thought 1 per cent on the gross premium would be satisfactory.

Mr. Tuttle was of the opinion that the amount paid for provincial taxes should be exempt.

The aid-ermen agreed to submit a copy of the proposed act and amendment to the board of the underwriters and the meeting adjourned.

IN MEMORIAM.

Some Facts Respecting the Late Gerhardus Clowes.

In the death of Gerhardus Clowes, which occurred at his late residence, "Elm Hill," Ormiston, on Friday, the 17th inst., this community has sustained a severe loss. Mr. Clowes had reached the ripe age of 79 years and for more than half a century had been associated with the advancement of all that makes for the best interests of our people.

Of a retiring disposition he obtained from public life, although his universal popularity and his personal attainments might easily have secured for him a

position of trust in the larger walks of life.

His influence, however, as a private citizen, was widely felt and was so directed as to merit the esteem of a very large circle of acquaintances in his own and the neighboring parishes.

He possessed in a large degree those qualities of heart and mind which most easily attract the personal regard and respect of other men. The poor and the distressed always found in him a large-hearted and sympathetic friend. All his life long, Mr. Clowes was a faithful and exemplary member of the Church of England, and for many years a prominent vestryman of St. John's church.

Of those who truly regret his demise none will have a sadder case than his fellow worshippers in the congregation of this church, the older members of which have been so long endeared to him.

Everyone feels that it may be truly said of him, "This was a life which was centered in the sphere of common Christian duties."

This large concourse of his fellow citizens which on Monday followed his remains to their last resting place, was a tribute to one universally esteemed in life and universally mourned in death.

AT CENTENARY.

SUNDAY SCHOOL HAS ITS ANNIVERSARY—REV. MR. READ CONDEMNED THE ISSUING OF LIQUOR LICENSES.

There was a very large congregation and a specially interesting service at Centenary church Sunday night, when the 60th anniversary of the church Sunday school was celebrated. A pretty sight it was to see the children, seated on the large platform, utilizing every foot of space and leaving little room for the pastor and the principal officers of the school. The Sunday school orchestra, under the direction of Mr. Morton L. Harrison, was in attendance and greatly assisted in accompanying the hymn singing. There was also a large choir present.

Mr. Frank White, the superintendent of the school, delivered the address. He said, "We March, We March to Victory was sung, prayer was offered by Rev. Mr. Max McCarty. After the 22nd psalm had been read, Mr. W. A. Brown, the secretary read his report of the year's work. It was prepared in concise form and gave interesting information. It told of the school's establishment in 1840 with membership of 300 and 31 teachers. The superintendent had been Messrs John Gardner, John Jenkins, Capt. Fitchard, J. J. Thorne, J. McA. Hutchings, J. L. Thorne, Mr. Hutchings, again, J. W. McCarty, George Jenkins, J. E. Thorne and Frank White.

The year just closed, he said, had been successful. On three occasions the attendance reached the 300 mark. The enrollment is 460. The largest monthly average attendance was 255. Thirty scholars were received during the year. In the magnificent library are nearly 1000 volumes. There is also a library for the primary department. The school is self-sustaining. It is well supplied with papers. The home department shows 35 members, total receipts of \$47.86, and expenditures \$24.00. This department is commended in the report. The normal and missionary work department were spoken of. The annual picnic at Waters' Landing was referred to as a success. The secretary urges the parents to lend their encouragement to the school work by visiting the school. A chorus was sung by the primary department, and then Superintendent White delivered his address. He spoke to some extent on the grading system which has just been introduced. He was hopeful for the continuance of the success attending the work in the school.

A hymn was sung and recitations of temperance sentiment were given by boys of the intermediate department. A quintette was nicely given next by Misses Lockhart, MacMichael, Irvine, McCarty and Foley of the junior department.

An address by Rev. Mr. Read followed. He urged the teachers, workers, and church members in general to give themselves anew to God that they might the better help bring the children to Him. He referred to the temperance recitations and said he hoped the liquor license would be driven out. He believed it was beyond the right of the government to enact a law license the sale of liquor. He believed it was ultra vires. As well might license be given to steal or to injure a man's property. He did not speak hastily, but after years of consideration of the subject. No government property constituted had a right to license wrong, and this was certainly wrong. He said: "We have been playing with the subject when we should deal positively and directly with it."

Following the pastor's very earnest address came an admirable rendering solo by Mrs. Spencer, and then the service closed with a hymn and the benediction.

Incendiaries at Manila.

MANILA, Feb. 23, 7.30 a. m.—There was an outbreak of incendiarism, accompanied by fighting, in Manila last evening. The casualties were few, but the property loss is enormous.

Can Now Walk

Laid Up for Three Years With a Sciatica Sore.

"I was laid up three years with a running sore on one of my limbs. I could not put my foot on the floor when my husband got a bottle of Hood's Sarsaparilla. I have taken four bottles and I am now a well woman." Mrs. CLARA THORNTON, Malaga Mines, Nova Scotia.

Hood's Sarsaparilla

Is the Best—In fact the One True Blood Purifier.

Hood's Pills cure all Liver Ills. 25 cents.

GRAND ORANGE LODGE.

ELECTION OF OFFICERS—SUCCESSFUL FINANCIAL SHOWING.

FREDERICTON, Feb. 11.—At the Orange Grand Lodge today the proceedings were largely of a routine character. An address of welcome from the Orangemen of York county was read by County Master A. D. Thomas. The treasurer's report showed that the finances of the grand lodge are in excellent shape, the past year having yielded the best financially in the history of the order in this province. Reports were received from the several county lodges showing the order to be in a flourishing condition.

It was decided to have a grand celebration at St. John next 12th of July, and to make the event one of the grandest in the history of Orangemen in this province. Grand lodge voted the sum of \$250 towards the expenses of the celebration.

The following officers were elected:—Grand master—David Hipwell, Woodstock. Senior deputy grand master—Dr. J. H. Morrison, St. John. Junior deputy grand master—J. H. Morrison, Woodville. Grand secretary—Neil J. Morrison, St. John. Grand deputy secretary—D. H. Charlton, Moncton. Grand treasurer—P. E. Heins, Moncton. Grand lecturer—Geo. S. Grey, Clifton. Grand director of ceremonies—J. W. Hoyt, McAdam Junction. Grand chaplain—Rev. C. S. Moore, Riverview.

The following standing committees were appointed:—Credentials—A. D. Thomas, J. A. Lindsay, W. Sutherland, Wm. Simpson, Nelson, Halifax. Correspondence—W. MacRae, W. A. Black, W. H. Clark, J. B. Bell, John Wat. Finance—A. J. Armstrong, Frank Baird, W. A. Connolly, J. J. Libby, Barclay, Sigo. Suspension and Expulsion—E. A. O. Brown, J. E. Fowler, John Menzies, W. O. Patterson, A. J. Drysdale. Education—J. E. Kelly, Wm. Allen, E. Reid, G. A. Blair, Theo. Marshall, E. E. Black, J. McQueen.

Constitution and Laws—James Kelly, E. L. Hughes, Wm. Rodgers, John Corbett, Geo. H. Grey. The present session of the Grand Lodge will be the largest and best for many years. Grand lodge members registered as in attendance are:—Neil J. Morrison, St. John; John Barnes, St. John; E. N. Holder, St. John West; A. D. Thomas, Fredericton; James Kelly, St. John; A. J. Armstrong, St. John; D. H. Charlton, Moncton; Robert Cochran, Summers Hill, Queens; Nelson Jeffrey, Jeffrey, Kings; E. H. Lison, Jeffrey, Kings; W. E. Anderson, Fredericton; Geo. H. Grey, Moss Glen, Kings; Howard Seeger, Fredericton; David Hipwell, Woodstock; N. Smith, Canterbury; H. H. Pitt, Fredericton; R. W. Chopley, Fosterville; W. R. Eddy, Woodstock; R. H. Giddie, Moncton; Alex. McLeod, Moncton; Owen Doyle, Moncton; This department is commended in the report. The normal and missionary work department were spoken of. The annual picnic at Waters' Landing was referred to as a success. The secretary urges the parents to lend their encouragement to the school work by visiting the school. A chorus was sung by the primary department, and then Superintendent White delivered his address. He spoke to some extent on the grading system which has just been introduced. He was hopeful for the continuance of the success attending the work in the school.

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Smallpox in Maine.

Lewiston, Me, Feb. 22.—No new cases of smallpox were reported in Lewiston or Auburn Wednesday. There are now five cases in Auburn and one in Lewiston. C. B. Smith, the last Auburn patient reported, has a worse form of the disease than any of the preceding cases. He will be removed to the smallpox hospital Thursday. The Lewiston case is a light form of the disease and the patient will not be removed from her home at present.

LOCAL NEWS.

SEASIDE ADVERTISEMENT watches desks, etc. given away, on page 7.

THE LOCAL HOUSE—It is said the legislature will meet on March 9 or March 10. COST MONEY—The recent snow storm cost the city \$1,835 for laborers and teams.

THE LOCAL HOUSE has been further prorogued till March 23rd.—(Royal Gazette).

NEW LAUNDRY—Mr. W. H. Nelson, principal of Millford school, will probably start a laundry in Fairville early in spring.

NO DISPLAY—It has been decided that the local government will make no display at the Sportsmen's show, New York.

THE COUNTY COUNCIL—Mr. George D. Clark of Fairville, is mentioned as a probable candidate for a seat at the council board.

SNOW BLOCKADE—There was a heavy blockade of snow reported from Fort Fairfield and Presque Isle. Trains to Woodstock from the latter place are affected.

ST. STEPHEN FIRE—J. G. Hamilton's building on the Oak Bay road, St. Stephen, was burned Saturday with contents, including hay and tallow. The loss is about \$300.

DEKILAD LOST—The bark Cambria arrived at Bonnes Ayres last month and reported that during a severe storm on Dec 7th they were compelled to jettison the deckload of lumber.

WILL BE INVESTIGATED—It is understood a St. Martin's constable who neglected his duty and became a political hater will have his acts investigated by the authorities.

BOUY ABSENT—The steamer Westport, Captain Payne, arrived at Yarmouth on Monday last from Westport and had the Trinity Lodge buoy in tow, it having gone adrift from the ledge.

ALLEGED BLACKMAIL—The Yarmouth News says that E. Budd Rogers was arrested on a warrant, charged with returning threats in connection with the recent Victoria block fire, to extort money.

FIRE—There was a fire on the roof of Uriah Drake's house in Carleton Saturday afternoon. Much damage was done by water. A spark set fire to Mrs. Appleby's house opposite, occupied by Charles Humphries. This did about \$50 damage.

M. T. W. RAINBOW, canvassing and collecting agent for THE TELEGRAPH, is at present in Northumberland county, and subscribers in that district are asked to pay their subscription to him when he calls.

QUEENS RETURNS—The correct returns for Queens are: Ferris, 1553; Carpenter, 1309; Wood, 1175; Hetherington, 1080; the rest of the government being 407 more than the total for the appropriation candidates.

CAPTAIN BAKER ACQUITTED—Captain Baker, of the barque Mary A. Troop, who was sent from South America to England, and charged with causing the death of one of his crew has been acquitted of the charge.

PROPERTY—Yesterday Auctioneer Gerow sold two lots of land in St. Martin's belonging to James Allan Tabor, to satisfy a mortgage claim of Cudlipp Miller. The purchaser was Mr. A. O. Earle and the price \$225.

ENTERTAINMENT—There was a pleasant time Thursday night at the Methodist hall, Brookville. The attendance was good and included about 40 people from the city. Mr. George Jenkins presided.

A NEW BROTHERHOOD—A Newcastle, N. B. man, Mr. S. Russell, now M. P. for East Hastings, had the honor of moving the reply to the speech from the throne in the Ontario legislative assembly this session. His speech was highly spoken of.

SCHOOL MATTERS—Mr. James R. Squire is acting principal of St. Patrick's hall school, Carleton, since the death of Principal Thomas O'Reilly. Mr. M. D. Sweeney, teacher in St. Peter's school, is spoken of as likely to receive the principalship.

LUMBERING—Messrs. A. Cushing & Co. have been negotiating for the purchase of the Miller & Woodman mill and lumber, but the matter has fallen through. The cut of lumber on the Upper St. John and tributaries is now placed at 120,000,000.

A UNIQUE BAR—Councillor Frank Murchie of Milltown, and John Cronin had a bet upon the election. Mr. Murchie's penalty as the loser was to haul Mr. Cronin around the principal streets of Milltown on a hand-sled, and he did it.

AGED CITIZEN'S DEATH—The death occurred Thursday of Mr. Daniel Cameron at the residence of his son-in-law, Mr. Joseph Armstrong, Victoria street. He was a ship carpenter, was 81 years of age and leaves two daughters—Mrs. Armstrong and Mrs. J. Warwick.

RIVER STRAMERS—The steamer Star is being got in readiness for the Spring trade. She has been thoroughly renovated and painted neatly, engines overhauled.

DOCKERS' BOTTLE ROOT COMPOUND—This is a valuable remedy for all ailments of the stomach, liver, and bowels. It is a powerful purgative and is highly recommended by all responsible doctors in Canada.

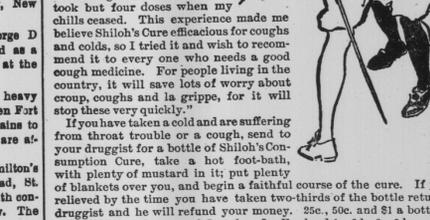
Sold in St. John by responsible druggists and in W. O. Wilson's, St. John West.

Mortal Combat

Consumption during every hour of the night and day kills fourteen persons in the United States alone. It is a constant mortal combat between the forces of life and death. Increased vitality will throw off the deadly germs but debility fosters their multiplication and triumph. Shiloh's Consumption Cure has a double influence. It strengthens the system and at the same time kills the germs. In many cases serious affections of the lungs have been healed like ordinary wounds.

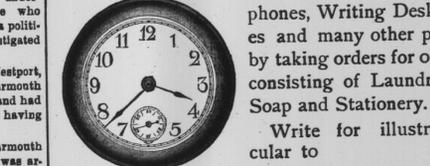
Mrs. JEAN HAMILTON, Brooklyn, N. Y., says: "I was much prejudiced against so-called patent medicines until I realized in person the value of one which had cured a friend after suffering three years from distressing chills and colds. I took but four doses when my chills ceased. This experience made me believe Shiloh's Cure efficacious for coughs and colds, so I tried it and wish to recommend it to every one who needs a good cough medicine. For people living in the country, it will save lots of worry about croup, coughs and the grippe, for it will stop these very quickly."

If you have taken a cold and are suffering from throat trouble or a cough, send to your druggist for a bottle of Shiloh's Consumption Cure, take a hot foot-bath, with plenty of mustard in it; put plenty of blankets over you, and begin a faithful course of the cure. If you are not relieved by the time you have taken two-thirds of the bottle return it to the druggist and he will refund your money. 25c., 50c. and \$1 a bottle throughout the United States and Canada. In England is 2d., 2s. 3d. and 4s. 6d.



Boys and Girls

Can earn Bicycles, Grama phones, Writing Desk, Watches and many other premiums by taking orders for our goods, consisting of Laundry, Toilet Soap and Stationery.



The above WATCH GIVEN AWAY FOR SELLING 20 BOXES SOAP.

FREE FOR ONE DAY'S WORK LEVER BUTTON CO., TORONTO, ONT.

WE GIVE this WATCH, with chain and charm, for selling 2 dozen good quality, standard Lever Button Soap, or a lady's watch and guard for selling 3 dozen good quality, standard Lever Button Soap. Write and we will send the Buttons, post paid, with our big Free Watch, free of all charge. Un-tilled buttons return "Liberation" free of all charge. Do the best in your field. Send your name and address to-day.

Simoon Petrovich Zabino, from the province of Kovleve to Canada, 19th February, 1899, aged 27 years, a Donkhorob immigrant.

DEED SATURDAY—John Smith, a respected farmer, living on Sandy Point road, died Saturday at his residence. He had been feeble for some time though only a few days. He was sixty-nine years old and his death is attributed to senile debility. Mr. Smith was never married, and his only relation still alive is his brother, J. S. Smith, with whom he made his home.

PROPERTY SOLD—At Chubb's corner Saturday Auctioneer Lockhart sold the freight shed at the end of the Long wharf to Mr. Abner Secord for \$40. The dwelling house occupied by Mr. John Brown, also on the Long wharf, was knocked down to Mr. G. A. Appleby for \$13. Both places have to be removed within a week. Mr. A. P. Barnhill protested against the second mentioned sale, on behalf of Mr. John Brown, the occupant of the house.

THEIR OWN BUILDING—On Saturday the property on Chipman's Hill owned by Mrs. B. J. Driscoll was sold at auction by Auctioneer Gerow, who said there was a \$3,000 mortgage, which could be bought at 5 per cent. The property was bought by the King's Daughters at \$5,000. This society has heretofore been occupying rented quarters. These have been found too small for the growing work and so the ladies have been looking for a suitable building to purchase. They negotiated for a place on Union street; but the price was too steep. Now they have secured a suitable property and will move in about May 1. A new work will be taken up at the establishment at the new quarters of a comfortable and home like boarding house for young working women who are without parents or guardians in the city.

WILL LOCATE HERE—All citizens will be pleased to learn that steps are being taken to secure Evangelist Martin as the settled pastor of Leinster street Baptist church. Mr. Martin while in the city and province has won golden opinions from all, and his permanent location in St. John must be of much benefit to all Christian work.

SAD INDEED—The death of David Lewis on Tuesday has been followed by the deaths of his two brothers, John and Andrew, the former dying on Thursday afternoon and the latter on Friday morning. The sister is now very ill with fever. The three brothers were buried Friday afternoon. There is the deepest sympathy felt for the family.

MILK REGULATIONS—It is probable the milk men of the city will be heard from when the regulations of the board of health become law. Under an act of the legislature passed last winter, the local board of health has authority to make regulations to govern the sale of milk in the city. These regulations have been prepared and are now in the hands of the attorney general.

HOW DUGALD KELLY DIED—Those in the city who knew Dugald Kelly, and had heard of his untimely death at Plimptonville, Mass., but did not know how it occurred, will find the following item with interest: "Dugald Kelly, station agent at Plimptonville, was struck by a light engine just before 6 tonight (18th) while crossing the track and instantly killed. He was about 65 years old and had been station agent for about a year."

DOCKWORKER'S TOMBSTONE—Simon Petrovich Zabino, a Donkhorob, who died here soon after the arrival of the Lake Superior, was buried in Cedar Hill cemetery. His mother and wife saw that a tombstone was placed over his grave. Messrs. Stanton Brothers prepared the stone placing the Russian inscription, which in English would read: "Remember forever the last of the Christian Work."

Annual Sales over 6,000,000 Boxes

BEECHAM'S PILLS

FOR BILIOUS AND NERVOUS DISORDERS such as Wind and Pain in the Stomach, Headache, Dizziness, Flushing, Loss of Appetite, Constipation, Blisters on the Skin, Cold Chills, Disturbed Sleep, Nightful Dreams and all Nervous and Trembling Sensations. THE FIRST DOSE WILL GIVE RELIEF IN TWENTY MINUTES. Every sufferer will acknowledge them to be

A WONDERFUL MEDICINE. BEECHAM'S PILLS, taken as directed, will quickly restore Females to complete health. They promptly remove obstructions or irregularities of the system and cure SICK HEADACHE. For a Weak Stomach

Impaired Digestion Disordered Liver IN MEN, WOMEN OR CHILDREN Beecham's Pills are Without a Rival

LARGEST SALE of any Patent Medicine in the World.