

ALLIES MAY UNITE AGAINST GERMANY'S SUBMARINE ATTACKS; NO FURTHER SHIPS REPORTED AS VICTIMS OF GERMAN MINES

LONDON, Feb. 23.—The wasp of modern warfare, the submarine, by means of which Germany has declared that she will blockade the British Isles, daily becomes a factor of more and more importance in the great war of Europe with respect to its influence on the policies of the nations engaged in connection with the contraband question, so vital to neutral states.

Almost coincident with the unofficial reports that Austria proposes to follow the example of her ally by making war on merchant ships in the Adriatic, came the announcement by Premier Asquith in the British House of Commons that the much-discussed retaliatory plan of Great Britain, though still tentative, was much broader in scope than had been previously suggested, in that it was a matter for the consideration of all the allies, concerning which a joint note from the allies might be expected.

The statement was likewise made in the House of Commons that the British Government might deem it necessary to alter its decision whereby cotton up to the present has not been classed as contraband.

Harold J. Tennant, Under Secretary for War, stated that when the decision was reached not to make cotton contraband, the Government believed that the requirements of Germany were already satisfied, but, he added, "this attitude must be revised from time to time."

They passed without news of any additional merchant ships, being reported neutral, having fallen a victim to a German submarine, but three small British craft are missing and fears are expressed as to their fate.

Amsterdam reports that two German submarines are overdue at their base, Cuxhaven, but whether they have been sunk is not known.

PROVINCE HAS EXCEEDED REVENUE BY \$627,928

TORONTO, Feb. 23.—The public accounts of Ontario were brought into the House yesterday by Hon. T. W. McCarry as the initial act of his new office as Provincial Treasurer. In summary, they show that the expenditure of the financial year which closed on Oct. 31 exceeded the receipts by \$627,928, the deficit being due to the increased cost of public service, while the revenue showed little increase. In spite of the measures taken last year by new taxes, the spending of approximately one million dollars in branches of public service occasioned the shortage at the year's end.

The current account revenue for the year was \$11,122,382, and a large receipt in this came from the consolidated revenue fund as an adjustment of the balance of the T. & N. O. Railway. The revenue coming through ordinary channels has both been increased by \$400,000, the T. & N. O. contribution last year being \$244,828, and supplementing other sources to roll up a total of \$11,138,302.

The statement this year shows that succession duties and corporation taxes boosted the income, the latter bringing in \$1,386,308, and the former \$1,196,000. Hydro-Electric interest charges on loan account for \$100,000 more, and, in spite of food and financial conditions, public institutions added \$50,000 more to the treasury.

For an hour and a half the matter of Ontario nickel engaged the attention of the Legislature yesterday, and both Premier and leader of the Opposition went into minute analyses of the situation in its economical and imperial aspects. The subject was raised on a motion of N. W. Rowell, K.C., for a return showing copies of all communications on the manufacture or export of the mineral which had been passed between Ontario and the British Government.

The Premier stated that any correspondence that he held was in a confidential capacity from Ottawa. He could give further assurance that since war broke out no nickel had reached the enemy. The Federal Government would have to assume responsibility for giving particular information to the public.

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Farmers!

We have a large stock of the highest grade of Timothy and Clover Seeds.

Our stock was bought before the recent advance in wholesale prices, enabling us to compete in prices with seeds of inferior quality. Buyers will find our practical experience an advantage to them.

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184 Front Street.

ARTILLERY NOW SAID TO BE IN ACTION

Canadian Force Is Reported to Have Been in Action.

OTTAWA, Feb. 23.—The Canadian artillery has been in action, according to information received from Boulogne. The infantry are in the reserve trenches.

A shell burst yesterday near a motor camp by officers who had taken up an observation post, and Capt. Greer of the Army Service Corps, Toronto, is reported slightly wounded in the arm.

The Princess Patricia, who have been in a rest camp for some time, returned to the trenches last week and repulsed a heavy attack by German Landsturm. The Patricia suffered only slightly.

Capt. W. D. Greer went as the senior officer from Toronto of the Canadian Army Service Corps. He was in charge of No. 12 Company of the Divisional Train. He has been connected with the Army Service Corps for eight years, and was "always a very painstaking and efficient officer."

The following casualties among the Canadian Expeditionary Force were announced by the Militia Department last night:

Deaths—Feb. 16, Pte. George Henfrey, 2nd Battalion, at No. 5 Casualty Clearing Station, France. Cause not stated. Next of kin, Mrs. Rose Henfrey (wife), 170A Bleecker street, Toronto.

Feb. 20, Pte. George T. Bell, Royal Canadian Dragoons, at Bulford Hospital, from meningitis. Next of kin, Mrs. George T. Bell, postoffice box 42, Runcan, Victoria, B.C.

Pte. Henry with the first contingent in the 9th Mississauga Horse.

PASSES ARE FORTIFIED

Austrian Troops Have Mined Roads Along Italian Frontier.

LONDON, Feb. 23.—The Chronicle has the news from Geneva: All along the Swiss-Italian frontier, touching the Tyrol, and even as far as the Adriatic, German and Austrian troops have been concentrating for several days. They are chiefly engaged in sapping, and have placed guns in the best positions. Some of them on the Alpine passes dug miles of trenches and undermined the principal routes. Trieste and Fiume, for example, have become dangerous to civilian inhabitants, many of whom have been killed by the sudden explosion of mines. Near a town on the lonely three-cornered frontier in the Alps, where the three countries meet at a height of 5,000 to 8,000 feet, the Swiss, Italian and Austrian sentries now frequently fraternize in the deep snow. A Swiss sentry is generally the interpreter. The Austrian transported from the other end of his country does not know why he is fighting.

SOLDIERS SHOULD VOTE

A. E. Fripp Introduces Bill to Provide For Overseas Force.

OTTAWA, Feb. 23.—A. E. Fripp's bill to give the men of the overseas expeditionary forces and those who are mobilized in the Dominion the opportunity of recording their votes in the event of an election was referred last night on the motion of the Premier to the elections committee of the House.

The member for Ottawa in moving the second reading of his bill said that men who were fighting the battles of liberty and citizenship should not be deprived of their right to the franchise.

Hon. Mr. Rogers said the arrangements would receive reasonable and careful consideration.

Hon. Geo. P. Graham emphasized the tremendous difficulty of such an arrangement. He thought it undesirable to throw the apple of political discord amongst men who were fighting shoulder to shoulder.

It is in Demand.—So great is the demand for Dr. Thomas' Electric Oil that a large factory is kept continually busy making and bottling it. To be in demand shows popular appreciation of this preparation, which stands at the head of proprietary compounds as the leading oil in the market, and it is generally admitted that it is deserving of the lead.

Turks Fear For Dardanelles.

ATHENS, Feb. 23.—It is learned from an absolutely reliable source that a large factory is kept continually busy making and bottling it. To be in demand shows popular appreciation of this preparation, which stands at the head of proprietary compounds as the leading oil in the market, and it is generally admitted that it is deserving of the lead.

Social and Personal

EGAN—CORRIGAN.

A very pretty wedding took place at St. Charles church, Read, on Monday, Feb. 15th, 1915, when Lucy, third daughter of Mr. Michael Corrigan of Albert became the bride of Joseph V. Egan. The bride was beautifully dressed in blue tailored suit with hat to match and was attended by her sister, Josie, who was gowned in blue silk. The groom was assisted by Mr. Leonard Culken of Belleville. Miss Rose Corrigan, cousin of the bride, played the wedding march as the bridal party entered the church.

After the ceremony and nuptial mass which was performed by Rev. Father McCarthy a number of friends and relatives drove to the home of the bride's parents, where a sumptuous repast awaited them. The many presents which the bride received testified to the esteem in which she was held in the groom's present to the bride being a gold wristlet watch, to the bridesmaid a sardonyx ring and to the groomsmen a tie pin. The young couple will take up their residence in the home of the bride's parents. They report having a host of friends.

Mr. and Mrs. S. M. Gilbert have returned home from Prince Edward County where they have been attending a couple of parties, held at the homes of Mr. and Mrs. B. G. Gilbert and Mr. and Mrs. B. S. Gilbert. They report having a fine time.

Do not forget your pictures, bring them in to the Scantlebury New Up Street Store, and have them framed while the framing sale is on now.

Word was received in the city today announcing the death of Mrs. Alfred Southworth, of Brookville, mother of Mrs. Thomas Bland of this city. Mrs. Southworth, who had recently celebrated her 99th birthday had apparently been in very good health, and the announcement of her death came as a sudden shock to her many friends here. Mrs. Bland left today to attend the obsequies.

Mrs. Luffman, Deseronto, returned home today after visiting Mr. and Mrs. C. R. Cole.

Mr. George Moon and Mr. Frank Ryan of Trenton spent Sunday in the city.

Do you want New Wall Papers or Old? We have new papers only. If you desire old papers do not come to this New Store, it would be waste time, we have everything worth while in New Papers and our prices are lower than you expect because we know where to get the good things at a low cost.

C. B. SCANTLEBURY, The New Up Street Store, not at the Old Store.

LETTERS TO THE EDITOR

The New Taxation

Editor Ontario

We respectfully call your attention to some of the consequences of the new taxes which have been suggested by the Minister of Finance.

It appears to us that in their desire for immediate revenue, the effects of the taxes, which are of much greater consequence than the taxes themselves, have been entirely overlooked.

The tax on letters and especially on postcards, will inevitably reduce the number of letters and cards being mailed and will probably reduce the revenue from this source to little if any more than now received and will certainly be a blow to the trades concerned in the making and selling of postcards and letter requisites. The tax on insurance premiums, railway tickets, telegrams, bank cheques, etc., all constitute additional burdens on trade and commerce at a time when business is already seriously hampered by bad times and in consequence of land speculation and the war.

The increase in the tariff taxes will not only be an additional burden to the consumer, who will have to pay the tax plus a profit to those who advance it in the first place, but will probably reduce the tariff revenue, because of the further restrictions on trade which it imposes, and the effect will be a further burden on the people without any corresponding revenue to the government.

It would seem as if the new taxes were devised to produce the minimum of revenue with the maximum of burden on the people and apparently their effects on economic conditions were unknown or ignored.

The need for more revenue is obvious and levied in the right way, the collection of the tax might be used as a stimulus to increased production and hasten the return of good times. The best modern economists have shown conclusively that there is such a thing as a natural revenue, the taking of which does not burden industry or take from any one what rightfully belongs to him. Why should not the parliament recognizing this fact prove itself big enough to grasp a big problem in a big way, by asserting this principle and levying on land values in the Dominion, for they are produced by the people collectively and augmented by every government service. Such a tax would have the effect of making the speculator, by holding land idle while the prime motor in the bringing of bad times, get out of the way of the producer, thus opening up avenues of employment, increasing the demand for labor, adding to the purchasing power of the masses and hastening the return of good times, and this would soon bring the ordinary government revenue back to normal conditions.

The tax itself would not take from those who pay it more than was received by the government and it could be collected with the minimum of expense and the amount collected could be determined with mathematical accuracy.

Suppose \$40,000,000 is required from new taxes, and assuming the population of Canada to be 8,000,000, this would mean a tax of 5¢ per head. All that would be necessary would be to notify every municipality that they must collect a tax equal to 5¢ per head of their population with their other taxes and to levy it against the value of the land only. There would be no need for adjustment on account of different methods of assessing land values, as a city whose per capita land value was high would require a lower mill rate than a city whose per capita assessment was low. This tax would be paid only by those who had received a special privilege from the state, a privilege which would be lower with every increase in population, and in the last analysis is absolutely dependent on the security of life and property which government confers. It is thus a particularly suitable subject for a tax in support of a war in defence of these principles of freedom for which the Empire stands.

We would therefore ask you, in this emergency, to substitute the tax on land values, for the objectionable taxes on trade and industry.

Yours respectfully,
S. Thompson,
Sec. Single Tax Association,
Toronto, Feb. 23rd.

Military Notes

It is reported that khaki uniforms may be worn by the men of the 39th Battalion shortly.

The work of fitting up the quarters at the canning factory for the men is being pushed with all expedition. It is hoped the top story will soon be ready for habitation by the volunteers.

Arthur G. McGie and Allaq H. Ketcheson of the 39th Battalion, 3rd contingent are in the city. They attended instruction at Kingston in the workings of machine guns.

Ernest Geen of the 21st Batt. second contingent, was home for a few hours on Sunday from Kingston on a visit to his parents, the Rev. A. L. and Mrs. Geen.

Captain Carruthers, quartermaster of the 39th Battalion is in the city making his headquarters here.

A CREDIBILITY INDEX

London, Paris or Petrograd (official)	100
London, Paris or Petrograd, (semi-official)	50
Berlin (official)	25
It is believed in military circles here that	24
A correspondent who has just returned from the firing line tells me that in the defence of these	18
It is freely stated in Brussels that	17
Our correspondent at Amsterdam wires that	13
Our correspondent at Rome announces that	11
I learn from a neutral merchant that	7
A story is current in Venice to the effect that	5
It is rumored that	4
I have heard to-day from a reliable source that	3
I learn on unassailable authority that	1
It is rumored in Rotterdam that Wolff's Bureau states that	0
—Punch.	0

Belleville Rifle Association

Fine scores were made last night by members of the Rifle Association. Highest possible 100

J. C. Wills	99
D. J. Corrigan	98
W. J. Andrews	98
C. Walker	98
G. Stallworthy	97
A. Symons	96
J. W. Evans	96
R. L. Brown	95
A. J. Stewart	95
L. R. McMullen	95
C. J. Symons	95
M. V. Brown	92
M. Hite	92
H. Hall	91
J. Douch	91
L. Weece	89
J. Woodley	89
J. Wills	86
H. Baker	85
J. S. Peck	85

Monthly spoon competition under class conditions, each score to count for Winchester rifle will take place on Wednesday evening next in which only members of the Association may compete.



\$3.50 and \$4.00 Shoes

For Men

Made of Real Leather

Are still a possibility with us.

And include the **Snappy Shapes** of the Higher Priced Shoes

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MIRRORS

Never before has such a variety of Mirrors been shown in Belleville.

We have received a very large importation of Mirrors with white enamel frames, oak frames and nickel silver frames.

Prices run from 15c to \$9.50.

There is a Mirror for any spot you would like to have one.

Why not buy one and see yourself as others see you?

THE BEEHIVE

CHAS. N. SULMAN

BARGAINS IN NEW DRY GOODS FOR SPRING

One hundred yards of hand and tea towelling, 16 to 18 inches wide, values worth 12c, sale yard..... 8c

Extra values in new white cottons, cambrics, steamloms, longcloths, nainsook, madapolan, etc., etc., at 9c, 10c, 12c, 15c, 17c, 20c yard.

Stripped and checked ginghams and galizes, in large variety, selling at per yard..... 12c, 15c, 18c, & 20c

Beautiful New Crepes in plain and floral pattern, 27 and 28 inches wide, selling at..... 15c and 25c yard

English and Canadian Prints in large range of patterns and colors, at per yard..... 10c and 12c

New fancy Voiles and Muslins, beautiful rich patterns, 27 inches wide selling at, per yard..... 12c and 20c

Our Dress Goods Department is filled with the best values we have ever offered, with materials suitable for the spring trade. Ask to see the serges in all colors, selling at, per yard..... 60c

Ladies high class shirt waists and blouses, all brand new stock, all sizes, regular \$3.00 values selling at 98c; reg. \$2.00 values at 79c; reg. \$1.50 values at..... 50c

Ladies sample aprons, no two the same, very large variety, selling at 40c, 50c, 60c and 75c

Tremendous bargains in House Dresses and Wrappers, worth up to \$3.00, sale price each..... 98c

Tungsten Lights on sale each at..... 27c

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Automobile Supply
Bicycle repairing
Motor Cycle repair
Gas Engine work
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Electrical supply
Oxy-Acetylene
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Machine work
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