

## Received per Florizel

- 350 brls. AM. GRANULATED SUGAR.
- 50 cases CUBE SUGAR—100's.
- 200 brls. H. B. PORK (Hawkeye).
- 100 brls. S. C. C. PORK.
- 200 brls. BONELESS BEEF.
- 100 brls. "BOS" FLANK BEEF.
- 100 brls. "BOS" EX. PACKET BEEF.
- 125 brls. ROLLED OATS.
- 50 brls. OATMEAL.
- 50 half-brls. OATMEAL.
- 200 boxes RAISINS.
- 50 boxes DRIED PEACHES.
- 50 half chests FAMOUS ARMADA TEA.

## Harvey & Co., Ltd.

### J. J. ST. JOHN.

- ENGLISH GREEN PEAS (Best) . . . . . 7c. lb.
- LIBBY'S PORK & BEANS—2's . . . . . 10c. tin
- ROYAL PALACE BAKING POWDER, 1 lb. tin . . . . . 20c.
- PURITY MILK, NAVEL ORANGES.
- CLEANEDE CERRANTS . . . . . 7c. lb.
- HOMESTEAD MILK, NUGGET SHOE POLISH.
- MACHINE OIL . . . . . 7c. bottle
- "ECLIPSE" is the name of our 40c. TEA, which makes every-body wonder.
- SLOAN'S LINIMENT is relieving pains and making cures every day. 25c. bottle.

### J. J. ST. JOHN.

Duckworth St. and LeMarchant Road.

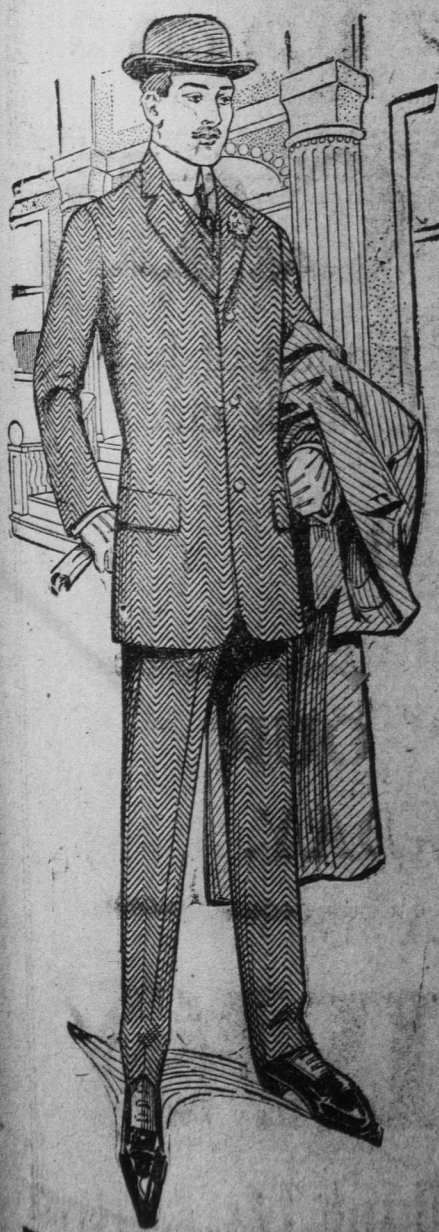
## No Turpentine!

### 2 in 1 SHOE POLISH

Contains no Turpentine. Try it with a match and then try other Polishes. Some will almost explode. Beware of these dangerous Polishes.

### Always Order 2 in 1.

Makes Your Shoes Wear Longer.



Smart  
Stylish  
Summer  
Suitings

Specially Selected.  
SEE STRANG'S.

J. J. STRANG

Ladies'  
and Gents'

Tailoring,

193 WATER STREET,  
St. John's.

Samples and Prices for a  
Postal Card.

Satisfaction Guaranteed.

Advertise in The Telegram.

## Report of Citizens' Committee on the City Taxes.

In the report of the Citizens' Committee submitted at a public meeting on February 12th, last, it was stated that as the subject required particularly careful study, the data for which were not available, the Sub-Committee appointed to consider the matter had not been able to report.

The following particulars were submitted:

"The total appraisal for the City is \$97,855, of which the South Side of Water Street furnishes \$28,530.

"The total amount of arrears on December 31st, 1913, was \$30,657.75 (since increased to \$91,093) of which amount \$58,232 was considered good, \$23,143 bad, \$8,680 doubtful.

"A very cursory examination of the present system of taxation on rentals reveals the fact that it is very unfairly apportioned and operates exactly contrary to systems in vogue elsewhere. The rentals paid on the poorer class of houses are from 10 to 15 per cent on the value.

The better class houses are appraised at a rental of about 5 per cent. The total taxes amount to 11 1/4 per cent, so that while the former class pays over 1 per cent in taxes the latter pays less than 1/2 per cent.

"The Committee believes that a method of taxation can be evolved which will produce more revenue and be much more fairly distributed. Since the submission of the report some further particulars have been obtained and facilities instituted into the methods of assessment and collection. At the request of the Citizens' Committee the City Accountants have prepared a classified statement showing the payments made for the year ending December 31st, 1913. This classification has taken some time to prepare but will undoubtedly prove an interesting document to citizens.

Based upon the figures thus furnished the following table has been worked out, which, while not absolutely accurate, may be taken as approximately correct:

Classification.	Rent's.	Tax'n.	Paym'ts.	Arrears.	P. C. Unpaid.
\$500 and over . . . . .	\$329,430	\$36,995	\$32,993	\$4,000	11 per cent.
\$200 to \$500 . . . . .	146,167	16,444	11,247	5,200	33 per cent.
\$100 to \$200 . . . . .	183,409	20,662	9,162	11,500	55 per cent.
Under \$100 . . . . .	202,461	22,775	7,137	15,600	70 per cent.
Total . . . . .	\$861,467	96,876	\$60,529	\$36,300	

Of the total amount of arrears, \$91,093, therefore the sum of \$36,300 was incurred during 1913, and the balance \$54,800 was the accumulation of previous years.

The amount of the arrears has increased steadily (with the exception of the year 1913) as is shown by the following table:

Year	Arrears.	Year	Arrears.
Dec. 31, 1905	\$52,963.90	1910	\$80,322.48
Dec. 31, 1906	56,494.01	1911	85,967.25
Dec. 31, 1907	60,384.90	1912	94,453.55
Dec. 31, 1908	72,215.89	1913	91,093.66
Dec. 31, 1909	78,351.65		

While the amount of the arrears was lower on December 31st, last, than at the end of the previous year, the total collection for the year, including arrears, was \$92,740, or 4.100 short of the assessment for that year.

After studying the above statements, citizens will have no difficulty in arriving at the conclusion, that the system of taxation and the methods of collecting the taxes are faulty in the extreme.

The city can never be properly managed unless the taxes are paid as promptly and unflinchingly as the Customs Dues. It is impossible to make up the City's Budget, and equally impossible to arrange a scheme of taxation unless the assessments which are made can be counted upon.

It is evident from the rapid increase of the arrears that the habit of shirking payment of the City taxes is very contagious; it being very naturally argued that when all are not made to pay, none need pay.

The foregoing may be considered a presentation of the facts of the case. An inquiry into the causes which have brought about this serious condition in the City's finances seems to indicate the following:

1. That the blame is in part due to the apathy of successive Municipal Councils and to their hesitancy in enforcing the laws

of the city in this respect.

2. Cumbersome and expensive methods of legal procedure against defaulters.

3. Faulty methods of tax collecting.

Having thus ascertained, in some measure, the reasons for this rapid accumulation of arrears, it is possible to suggest remedies.

It should neither be the duty of the elected Councilors to collect, nor within their power to interfere with the collection of the taxes. Their province should be to ascertain the amount of revenue required, to decide upon the methods and rates of taxation, to appoint permanent officials, and to dismiss the same if their work is unsatisfactory.

The actual collection of the taxes should be a duty imposed by law upon some permanent official, say the City Treasurer, who should have no more power to remit taxes than has the Assistant Collector of Customs to remit Customs duties.

The Tax Collectors should be paid a fair salary, and be under the direction of the City Treasurer. Their work should be systematized, and visits arranged for, street by street, at stated intervals. After a certain number of visits, say three, which should be recorded by the serving of notices, any debts remaining unpaid should automatically pass to the legal department for collection. When legal action has to be taken, some simple, inexpensive and summary procedure must be devised, which will be effective.

Elsewhere the affidavit of the City Treasurer constitutes proof of indebtedness, and judgment issues immediately, to be followed by distraint, unless payment is made within some stated period, say three weeks.

Whatever the procedure may be which is finally decided upon, it should be ordained by law, so that no

### The Fra Says

"When you tell me of your wonderful invention and want to sell me stock in your company, just bring me a snap-shot of the man who is going to manage your concern, as well as a list of what he eats and drinks, the hours he sleeps, and how he exercises both his body and sky-piece. Then I'll talk with you."

It requires healthy men—with clear thinkers and strong bodies to build a prosperous business.

### Food Plays a Big Part

Grape-Nuts, made of whole wheat and malted barley, is a delicious food, and contains the elements required by Nature for the up-keep of body, brain and nerves.

A ration of

## Grape-Nuts

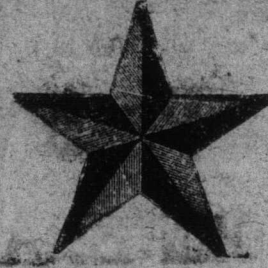
and Cream

with regular meals, helps many a man to manage successfully.

"There's a Reason"

Canadian Postum Cereal Co., Ltd., Windsor, Ont.

## Rossley



### Theatre.

St. John's Leading Vaudeville Theatre.

Laughable Sketch.

### To Join The Show.

Jack Rossley, Percy Orth, Joe Burkhart, Marie Rossley, Bonnie Rossley.

The 8 Sunshine Girls in New Songs and Dances.

Great 2 Reel feature.

THE HUMAN TARGET.

and two other splendid subjects.

The Finest Show Ever Seen Here.

one can interfere with it. When this condition of things is realized, taxes will be paid as a matter of course, and no one will consider it a hardship to have to do so.

In some English cities the procedure is extremely summary. There are no Tax Collectors. Notices are sent out requiring the taxes to be paid in at the City Treasurer's office. If not paid within a certain time, a second and a third, notice are sent. After another short interval, if payment is still withheld a Broker goes into the house and sells sufficient property to pay the tax. No legal action is taken at all.

In order to induce prompt payment, without the cost of collection, a discount might be given to all who voluntarily pay their taxes within 10 days after they become due.

It is suggested that the City Taxes should no longer be called "Water and Sewerage Rates," which would seem to imply the furnishing of Water and Sewerage, but should be known simply as the City or Municipal Tax. Further, that the tax should not be made up as at present but be a flat rate of so much per cent.

The foregoing suggestions are based upon the supposition that the present method of taxation will be continued. It is possible, however, that other methods might be devised which would be more fairly distributed, and more easily collected.

One proposal is that the occupiers tax should be abolished and the owner of the house, whether leasehold or freehold, should become responsible for the whole tax, with the exception of the tax of 3 per cent on ground rents, which would be paid by the ground landlord as at present. In this case it would be necessary to empower the landlord to add the occupiers tax to the rent payable under existing leases or agreements. It is argued that while this plan would be an immense saving in the work of tax collecting to the Municipality, it would impose very little, if any, hardship upon the landlord, who could easily collect the additional amount half yearly with the rent.

The total amount of arrears for the year 1913 on December 31st, last, was \$36,300, divided into classes as follows:

Classification.	Arrears.	P. C. Unpaid.
\$500 and Over . . . . .	\$4,000	10 1/2
\$200 to \$500 . . . . .	5,200	14 1/2
\$100 to \$200 . . . . .	11,500	32
Under \$100 . . . . .	15,600	43
Total . . . . .	\$36,300	100

It is probable that if an analysis of the whole amount of the arrears could be made it would be found that the classification would not differ greatly from the above. It has already been demonstrated that under our present system many better class houses are taxed at a lower rate than the poorer. Further, it is always the policy of Governments when imposing taxes to distribute them in proportion to the ability to pay. Therefore it has been suggested that the rate of assessment might be graded, the higher rentals paying a higher rate of assessment, and the lower rent also lower rate.

It would obviously be better business to reduce the taxation on the lower class of rentals, and collect the same, than as at present, to have a high rate and leave the taxes largely uncollected.

In Canada and the United States the taxes are assessed upon the actual value instead of the rental value as is our practice. In many ways, this would appear to be a fairer system than ours, but upon examination it will be found that difficulties and anomalies are as likely to arise under one system as the other.

It is almost the universal practice elsewhere for the cost of pavement to be borne by the property adjoining. Also when it is decided to open up a new street, which can only be done by the City Council, the cost of mak-

ing the street and of installing water and sewerage pipes is borne entirely by the property adjoining, which is benefited by the expenditure. This does not necessarily involve a loss to the owner of the property, who merely adds the cost of the improvements to the price of his land, and the man who buys land and builds upon the new street line and enjoys the benefits of water and sewerage, pays for the same, as is right and proper. The owner of the land can hardly expect for the city to make a heavy expenditure for the improvement of his property and for his private benefit.

In many Canadian and United States cities there is a tax for water as well as the general tax. This is generally graded according to the quantity of water used as shown by water meters installed in each house. The Committee is of opinion that meters might be introduced here in factories, or other places where an excessive amount of water is used, and a charge made according to the quantity.

The policy of the Committee at the present juncture is to collect such facts relating to the Government of the City as may be procurable, and to publish the same, with such comments as may seem advisable, in order that the ground may be prepared for the work of the Commission which is to assume office in July.

The question of Taxation is one of the most serious problems to be grappled with, and Citizens are urged to study the matter carefully, and to be prepared to back up the Commission in the difficult task which is undoubtedly before them.

The Committee desires it to be clearly understood that the above report is intended merely to be suggestive, and is not to be considered in any sense as a decisive opinion as the course to be adopted.

W. G. GOSLING,  
Chairman.

### Here and There.

Ker-mo beats all Furniture Polishes.—may 18, 4m, tu, th, s

ITALIAN AGENT HERE.—Mr. G. F. Arancio, agent in Italy for our principal fish concerns, arrived by the S. S. Digby yesterday on a business trip.

CHANGED WHARVES.—The s.s. Shenandoah berthed at Shea's premises last night to allow the "Digby" to get to the Furness pier to discharge.

MACHINERY FOR QUARRIES.—The s.s. Earl of Devon has taken on board the machinery for the marble quarries at White Bay. The steamer will sail for there this evening.

Get Vig-nol-to-day from your grocer. It washes the clothes while YOU DO OTHER WORK. may 18, 4m, tu, th, s

The ne'er-do-well, who was before Court yesterday for beating his better half was sent to the Penitentiary last evening for six months, as he was unable to furnish the necessary security.

GOES TO BOTWOOD.—The S. S. Belaventure, Capt. Randell, will finish loading coal from the Tritonia to-morrow morning when she will sail for Botwood.

The S. S. Morwenna sails this evening for Sydney and Montreal taking in soot.—Mrs. J. Dowden, W. Sexton and wife, Rev. W. Godden and 4 in storage.

Pansy and Daisy Roots, from choicest seeds obtainable; Carnation and others. Roots now ready. MRS. M. MOORE, Tor Cottage, Waterford Bridge Rd. Phone 408.—may 15, 6i, eod

BOARD OF TRADE MEMBERS.—Messrs. A. G. Gosling, C. Noonan, W. H. Tobin, F. McDougall, H. A. Anderson and T. Harris have been elected members of the Board of Trade.

SPRING CLEAN by going to SPURRELL BROS. and ordering that Suit and Overcoat you were thinking about. The fine weather is coming sure. Next door Parker & Monroe's.

Large Lenses, medium size Lenses and small Lenses, in fact all kinds of Lenses, excepting the cheap kind, are fitted according to the individual needs by R. H. TRAPNELL, Eyesight Specialist.—ad 4, 1f

St. John's, Nfld.,  
April 15, 1914.

To Manager,  
St. John's Gas Light Company.  
Dear Sir—I have analyzed a sample of Sulphate of Ammonia made at your Works and I found 20.5 per cent of NITROGEN, Sulphates of Ammonia and Nitrate of Soda are the two principal Nitrogen manure.

Sulphate of Ammonia is less soluble than Nitrate of Soda, consequently it is a safe manure to use during a wet season.

Yours truly,  
D. JAMES DAVIES, B.S.C., F.C.S.  
Analyst and Assayer.  
may 14, 1f



### What a Blessing

and a comfort to have your Dental work done in a painless and satisfactory manner. Almost daily we have patients of twenty-three years ago coming to us bringing their friends and children, confident of receiving the same careful attention, coupled with good material and workmanship, being assisted by Mr. Hierthly, who for fifteen years was engaged by the late Dr. Hallett. We would be glad to have you make enquiries about us and our methods.

Best Quality Teeth . . . . . \$12.00  
Teeth Extracted without pain . . . . . 25c.

A. B. LEHR, DENTIST,  
may 9, s, tu, th, 1f



### St. John's Municipal Council.

### Clean Up Week!

The Municipal Council have decided that this year there shall be a Clean-up week for the purpose of a general Cleaning of the Town. The week will begin on Sunday, May 24th, and the following programme has been adopted, viz:—

SUNDAY—Church Day.—Start the week right.

MONDAY—Fire Prevention Day.—Clean up indoors—Start in attic and finish in cellar. Put all rubbish into barrels ready to be carried away.

TUESDAY & WEDNESDAY—Back Yard Day.—Gather up all rubbish, old papers, empty cans, all ashes in your back yard and put into barrels. Whitewash yards and cellars.

THURSDAY—Paint Day.—Call your painter in and look your property over and see what painting is necessary to make things span new.

FRIDAY—Fly Day.—Clean garbage cans, etc., put disinfection on stagnant waters and get rid of flies.

SATURDAY—Children's Day.—Ask the children to pick up papers in vacant lands and around parks and playgrounds. Reward the children that have helped with a few cents and some candy.

In this movement the Council requests the hearty co-operation of the citizens, Merchants and other owners of horses and carts are requested to lend their assistance by offering their horses and carts during the week, and the Council will welcome any volunteers who desire to assist the movement.

It is desired that the citizens should have all back yards cleaned and the materials piled conveniently so that they can be taken away without any difficulty.

By order,  
J. D. SLATTERY,  
may 16, 2i, s, tu Secretary-Treasurer.



### SCIENTIFIC DENTISTRY!

We have all the latest appliances for doing the best Dental work, and experts in all our offices to do it. At St. John's:—

DR. J. W. SILLIKER, Specialist for extracting teeth and on crown and bridge work.

DR. M. S. POWER, Specialist at gold inlays, gold fillings.

ALBERT PACK, Mechanical Assistant.

MISS H. SIMMS, Lady Attendant.

Maritime Dental Parlors,  
176 Water Street, 176.

Examination Free.

MINARD'S LINIMENT CURES GARTH IN COWS.