

The Evening Times and Star

ST. JOHN, N. B., JANUARY 17, 1914.

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BOOST FOR TAX REFORM

If all the members of the board of trade had realized the manner of man Mr. James R. Brown of New York is the board room would have been far too small to hold the crowd that would have been present at last night's meeting. It is safe to say that when Mr. Brown next appears here to discuss the question of taxation the largest auditorium will be none too large. Whether those who go to hear him are all in sympathy with the principle of the single tax or not, they will want to hear his presentation of the case, and especially to hear him answer the questions put to him at the close of his address.

As it was last evening Mr. Brown had a fairly large and thoroughly representative audience of members of the board, and that they remained until after eleven o'clock, and even then lingered to talk in eager groups about what they had heard, showed how intensely interesting a discussion on taxation can be made by a man who has made a study of the subject, and has in readiness answers to questions which may be asked from the audience. Himself an out and out advocate of single tax, Mr. Brown does not advocate its immediate adoption by any province. He would have the legislature grant the people home rule in taxation, and very soon the experiment of removing at least a portion of the tax from improvements. The result would be so satisfactory, he declares, that other communities would follow suit, and there would be a gradual removal of all the taxes from improvements, and a collection of revenue on land values alone.

Mr. Brown contends that the recognition of vested rights in land under a scientific form of taxation can no more be justified than vested rights in a toll gate across the street, or in the slaves who were owned in the southern states. The community and its activities create the value of the land, and that value therefore in his view, belongs to the people. Ownership in land, he says, is a privilege, while ownership of the product of labor is a right. That which a man produces by his own labor is his, but the increased value of land is produced by the increase of population and the activities of the community. The value of land is easily ascertained. The merchants along a street may not know much about the value of the stock in each other's stores, but each one of them has a very good idea of the value of lots of land in that street. In other words it is easy to assess land values, while it is utterly impossible for the ordinary assessor to make anything like a fair estimate of the value, for example, of the goods in the different stores. Under the present system all is guess work and there is a premium placed on perjury, while the man who tells the truth about the value of his property and income from all sources is fined for being honest.

It was not altogether novel doctrine that Mr. Brown preached, since the majority of those who asked him questions declared themselves to be in sympathy with the principle of the single tax, although they could not see how it could be applied in a practical way in a city like St. John, where there is so much land under perpetual lease at a low rental. Mr. Brown pointed out that this could be remedied by legislation, and to the objection that a change would be an interference with vested rights, he declared that vested rights were the correct term to use in such a case, since the owners of the land themselves had not given it its value. The value had been given to it by increase of population and the activities of the people, and to the people and not to the landholder belonged that public value.

Mr. Brown was able to show that with the exception of Winnipeg the whole of Canada west of Port Arthur has practically abolished the tax on improvements, and Winnipeg, which now taxes improvements on sixty per cent. of their value, is to take a vote soon on complete exemption. Asked if the city of Vancouver did not propose to go back to a system of taxation on improvements, Mr. Brown replied in the negative, declaring that only a lunatic would suggest it in that city. The reason that the land tax had not produced entirely satisfactory results in some western cities was that the land was only taxed on twenty-two per cent. of its value, and this left a fine margin and splendid opportunity for the land speculators. The adoption of the single tax he contends will eliminate land speculation, and bring land down to a reasonable value. The whole address and the answers to the questions asked shed a new light on the taxation problem in St. John, and it is safe to say that the visit of Mr. Brown will give a new impetus to the movement to secure home rule in taxation in New Brunswick, and in St. John itself to the movement for a gradual reduction of the income tax and the tax on improvements.

As will be seen by a letter from Newcastle the town council at its next meeting will discuss a proposal to ask for legislation giving that town power to reduce the assessment on buildings and incomes, and substitute a business license

for the tax on personal property, as well as to make some other changes. What would be still better would be to get a general enabling act for the whole province, and let each community work the problem out in its own way.

The second article on the use of school buildings as social centres appears in today's Times. Readers of this paper will do well to read carefully the series of articles, the first of which appeared in yesterday's paper, and another of which will appear on Monday, dealing with this important question.

One Captain R. D. Clift of Montreal is quoted as saying that the Bay of Fundy is most dangerous water, and ocean liners run great risks in coming to St. John compared with going to Halifax. No doubt Hon. J. D. Hazen will take advantage of the first opportunity to tell parliament and the country that this alleged captain either does not know what he is talking about or is indulging in gratuitous slander.

Mr. James R. Brown told the board of trade last evening that a city, has no more right to hold land out of use than a private individual. It has been argued that the city of St. John should hold land as a safeguard against the land speculators, but Mr. Brown declares that a proper land tax is a sufficient safeguard and that the moment there is a demand for land for improvement purposes it should be made available.

THE DELICACY OF BABY'S SKIN

Cold Air, Rough Winds, Strong Soaps Often Bring on Chronic Eczema.

More beautiful than the rose is baby's skin when in health, and so delicate that it is susceptible to anything which irritates. For this reason baby's skin troubles are many, and frequently chronic itching eczema is developed. Nothing can be better for baby's skin, when irritated, than Dr. Chase's Ointment, and when eczema is developed you can apply this preparation with the knowledge that its wonderful record as a healer of the skin is due to the success it has proven in the cure of eczema. The intense itching of eczema of the face and scalp is very hard for the little one to bear, and is a source of worry and anxiety to the mother. The itching parts are scratched, and nasty and colored scars are formed. Eczema naturally becomes chronic and spreads over the body. You can positively control eczema and cure it by the use of Dr. Chase's Ointment. What is better still is to use this ointment for all chafing and irritation of the skin and prevent eczema from getting started.

RIFLE MATCH GROWS OUT OF ARGUMENT BY HON. SAM AND COLONEL FARQUHAR

Ottawa, Jan. 16.—An argument at luncheon between Hon. Sam Hughes and Colonel Farquhar, military secretary to the governor-general as to the relative merits of rifle practice under service conditions or with bull's eyes has given rise to a sporting proposition to determine which method produces the better results. There will be a competition next summer between a team of thirty men from the Coldstream Guards in London, of which Col. Farquhar is the head. Each team will shoot at its own range and the results will be exchanged by cable. The first match will be at the ordinary bull's eye targets of 200, 300 and 400 yards; the second will be at the same ranges at a field service target and the third will be shot off in each case at a disappearing target. The winner in each case Col. Hughes or Col. Farquhar, will be decorated with a silk hat.

The Canadian team will consist of fifteen men from the Governor-General's Foot Guards and fifteen from the 43rd Regiment both of Ottawa.

A large number attended the reception held last evening in Calvin Presbyterian church when Rev. F. W. Thompson was welcomed as the winter pastor. Among the other ministers present to meet him were Rev. Gordon Ritchie, Rev. Dr. Patterson, Rev. J. H. A. Anderson, Rev. J. J. McCaskill and Rev. R. H. Staver of Harcourt.

With the secretion of bile by the liver, constipation and biliousness are cured, and the digestive and excretory systems are set in order. It is wonderful the benefit obtained by a few doses of Dr. Chase's Kidney-Liver Pills under these circumstances. A trial will convince you of their superior merit.

BIRTHDAYS OF NOTABILITIES

SATURDAY, JANUARY 17
J. P. Downey, who is now superintendent of the Orillia Asylum but formerly a well known Canadian newspaperman, is forty-nine years old today. He has always been celebrated as a great practical joker. Perhaps the best coup he ever brought off was when he was editing the Brandon Times during the Manitoba provincial election in which Premier Greenway was defeated. The Conservative slogan in that election was "Greenway's a Goner" and Mr. Downey prepared a clever, acrostic poem in which these words were concealed. This he contrived to have sent to the Brandon Sun, which published it quite innocently on its front page. Next night the Times re-printed it from the Sun with letters of the acrostic in bold type, much to the confusion of the Liberal organ and the amusement of the Conservatives of Brandon.

SUNDAY, JANUARY 18
Today marks the fifty-sixth birthday of George S. May, one of the most prominent citizens of the capital. He is in business a leather manufacturer, the head of a firm established by his father many years ago. He has not confined his attention, however, to his own immediate affairs but has taken a prominent part in various local undertakings. Thus he has been president of the Ottawa Board of Trade and at one time represented the city in the Ontario legislature. He is a Mason of high degree and a very public spirited citizen.

STATE OF OHIO, CITY OF TOLEDO, Lucas County.
Frank J. Cheney makes oath that he is senior partner of the firm of F. J. Cheney & Co., doing business in the City of Toledo, County and State aforesaid, and that said firm will pay the sum of ONE HUNDRED DOLLARS for each and every case of Catarrh that cannot be cured by the use of Hall's Catarrh Cure.
FRANK J. CHENEY
Sworn to before me and subscribed in my presence, this 8th day of December, A.D. 1886.
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A. W. GLEASON
Notary Public.

Hall's Catarrh Cure is taken internally, and acts directly on the blood and mucous surfaces of the system. Send for testimonials free.
F. J. CHENEY, & Co. Toledo, O.
Sold by all druggists. Be careful to get the genuine.
Take Hall's Family Pills for constipation.

LIGHTER VEIN

New Leaves
From now until the new year ends, this my resolve, and naught can swerve it;
I will not knock my various friends
Unless my various friends deserve it.
—From "Motley Measures" by Bert Leston Taylor.

Oh, Yes, to be Sure
"That woman can do anything with figures," remarked the Boob.
"What is she, a bookkeeper?" asked the Cheerful Idiot.
"Naw," replied the Boob. "She's a dressmaker."—Cincinnati Enquirer.

In 1950

"Why does Mrs. Wombat put on so many layers?"
"Oh, she comes of distinguished ancestry."
"Is that so?"
"Yes, her grandfather signed the egg boycott of 1913."—Kansas City Journal.

Beneficial to Both

"I took a long walk yesterday," said Boreman, as he collapsed into a seat at Busman's desk.
"Take another, old man," suggested Busman, "I'll do us both good."—Puck.

Rules for Amateur Politicians.

Never lose your temper.
Write no letters.
Don't consult your wife.
Ride on the water wagon.
Keep your mouth shut.
Issue no statements.
Never deny anything in the papers.
Be nice to other men's wives.
But not too nice.—Life.

A Dark Morning and An Appointment --- A Good Night's Rest and An Alarm Clock

Speaking of Alarm Clocks
Big Ben
Listens Better Than Any Other

We were the first to sell BIG BENS in the city---We have sold them ever since.

They Give Satisfaction

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79 King Street
Diamond Importer and Jeweler

IT ALL DEPENDS ON THE LIVER

Butternut Toast

Goes finely with your breakfast these winter mornings;—you make it in the regular way, using BUTTERNUT BREAD, from which, alone, it takes name and enticing nutlike flavor.

Have some for breakfast tomorrow.

Grocers Sell BUTTERNUT BREAD

Try a Loaf

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Why not avail yourself of the experience of satisfied users of GENUINE BALATA BELTING who cannot afford to use any other

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The HOT BLAST principle adds immensely to the heating power of the

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One-half more HEAT at two-thirds the usual cost
Burns Any Kind of Fuel—Hard Coal, Soft Coal, Slack or Coke
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The Hot Blast smoke and gas-consuming back is one of its best features. The lift top, the strapped oven, the easy clean-out door, large roomy ash pan, etc., are all good improvements. The high finish, plain blue steel makes the Range a seller at sight. It bakes well, looks well, and easy on fuel.

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\$35.00 and \$40.00 Mink Muffs \$25.00
A few more of those \$30.00 Persian Lamb Muffs at \$18.00
\$15.00 Mink Marmot Muffs \$9.00
Raccoon Furs at Big Discounts.

F. S. THOMAS, 539 and 545 Main St.

Assessors' Notice

The Board of Assessors of Taxes for the City of Saint John, hereby require all persons liable to be rated for the year 1914 forthwith to furnish to the Assessors true statements of all their property, real estate, personal estate and income, which is assessable under the "Saint John City Assessment Act, 1909," and hereby give notice that blank forms on which statements may be furnished can be obtained at the office of the Assessors, and that such statements must be perfected under oath and filed in the office of the Assessors, within thirty days from the date of this notice. Dated this Fifth day of January, A. D. 1914.

Arthur W. Sharp
Chairman
Uriah Drake
Timothy T. Lantana
John Ross
Assessors of Taxes.

Extracts from "The Saint John City Assessment Act, 1909."
"Sec. 32. The Assessors shall ascertain, as nearly as possible, the particulars of the real estate, the personal property, and the income of any person, who has not brought in a statement in accordance with their notice and as required by this law, and shall make an estimate thereof at the true value and amount, to the best of their information and belief, and such estimate shall be conclusive upon all persons who have not filed their statements in due time, unless they can show a reasonable excuse for the omission."
"Sec. 48. No person shall have an abatement unless he has filed with the Assessors the statement under oath within the time required; nor shall the Common Council, in any such case, sustain an appeal from the judgment of the Assessors, unless they shall be satisfied that there was good cause why the statement was not filed in due time as herein provided. 5840-2-6

BOOSTING NOVA SCOTIA

One of the biggest things in the way of boosting Nova Scotia is a book that has been issued by the Nova Scotia branch of the Canadian Manufacturers' Association. It is an illustrated book entitled "Evidence of the Industrial Ascendancy of Nova Scotia." It is a picture story of the principal factories in the province, and more than fifty pages are given up entirely to these pictures. The showing made by the industries at such places as Amherst, New Glasgow, the Canadian parliament to deal with.


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Prints, Cottons, Muslins, Lawns, Shaker Flannels, Flannelettes.
Great Value in Remnants.

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Nicely Assorted in 1-2, 1, 2 and 5 lb. Boxes containing many new pieces of delicious flavor. The coating is very smooth and pleasing to the taste. These goods are attractively packed in the latest style boxes. All Orders Filled Promptly.
EMERY BROS., Phone Main 1122, 82 Germain St.
WHOLESALE CONFECTIONERS

and Sydney is a very striking one. Following the more than thirty pages of pictures there are about thirty pages which contain a few illustrations, but are devoted to setting forth in a brief and very comprehensive way the essential facts about each of the industries illustrated, and others which are not illustrated. There are also pages on transportation, agriculture, fruit growing, dairy farming, live stock, mixed farming, the fisheries and coal mining. As the Maritime Merchant observes: "The pictures tell the story. The facts they set forth are indisputable, and to the man in the old country or the western provinces, where an impression exists to some extent that Nova Scotia is not a manufacturing province, they will come as a great surprise, and the effect on the minds of those who see them must be to increase their appreciation of our position as an industrial people."

Did you ever see a more beautiful wood than this for interior house finishings.



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Large Stock Always on Hand.

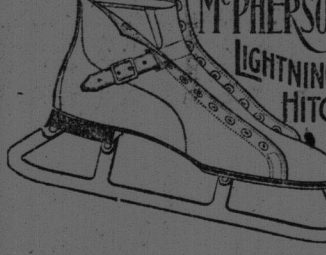
J. RODERICK & SON,
Brittain St.

License Temporarily Refused.
Chicago, Jan. 17.—Edward L. (Gunboat) Smith, a heavyweight pugilist, and Miss Helen Remley, of New York, aged seventeen, were refused a license to marry here today. The clerk of the marriage license bureau, said that a guardian must be appointed for the girl and formal consent given to the marriage.

Smith and Miss Remley said they would take the necessary steps and return tomorrow for the license.

There are 42 divorce applications for which the Canadian parliament to deal with.

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Peaches, Pears, Plums, Strawberries, Raspberries, Currants, Cherries, (red, white, black) Gooseberries, Pineapple, Marmalade 1 lb. Jars, 2 lb. Jars, 7 lb. Tins.

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210 UNION STREET, Opp. Opera House

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