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LADIES' COATS AND FURS

AT CUT PRICES

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THE AMERICAN CLOAK MFG. CO.

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Ladies' Muskrat Coats

Just received from manufacturers, another large lot of Canadian Muskrat Coats in sizes 32 to 46; length 42 and 45 inches.

Prices \$55 to \$125

There are some beautiful coats in this lot.

F. S. THOMAS

539 to 545 Main Street

QUESTIONS VALUE OF THE NEW ASSESSMENT ACT

(Continued from page 5)

If the foregoing conclusions are anywhere near correct, and we take into account also the commission's estimate of a loss of \$85,000 due to the increased exemption of small incomes, and \$20,000 by exemption of household goods, it seems inevitable that there must be a considerable increase in the tax rate if all the commission's proposals are carried into effect.

While the total amount of revenue collected depends not upon the rate but upon what is required to meet the expenditure, yet a high rate is objectionable for several reasons, and a material increase over two per cent. would doubtless arouse much opposition and add materially to the difficulties of administration.

Administration

One of the chief objections to the present law is the difficulty—we might say, impossibility—of its equitable administration, yet the proposed new act, the commission forewarns us, would be much more difficult of administration than the present one "its success or failure depending in large measure upon its efficiency of administration." (See page 8 of report.) It was, we believe, the general hope and anticipation of the community when the commission was appointed, that they would be able to evolve some system that would be simpler, more certain in its results, easier to administer, than the one we have, and it is therefore particularly disappointing to learn that the proposed new law will be more difficult to administer—and as the commission says—"make greater demands upon the assessors" than that now in force.

Conclusions

The Board of Trade have heretofore advocated the enactment of a new assessment law in preference to the amendment of the present act. In doing so it had in view, we believe, the desirability of getting completely away, if possible, from the difficulties of administration, the uncertainties and inequalities of the law now in force, though these objectionable features are probably not wholly separable from any system.

Having stated the reasons which to us seem to make it regrettable that the commission was unable to recommend

LOCAL NEWS

SURPRISE PARTY

Several friends made a surprise visit last evening to Mr. and Mrs. Poyas, of 28 Dorchester street, in honor of their fifteenth wedding anniversary, and presented them with remembrances suitable to the occasion.

CALL TO REV. GEO. A. ROSS

At a recent meeting of the quarterly official board of the Methodist church of Bathurst, a unanimous invitation was extended to Rev. Geo. A. Ross of East Florenceville, and formerly of Fairville, to succeed Rev. Mr. Wrightman, whose term will expire next June. Mr. Ross, it is understood, has accepted the invitation, subject to the stationing authorities.

LETTER FROM DRIVER NASH

Mrs. T. Nash, 11 Hanover street, has a letter from her husband, Driver Nash, in France, dated Dec. 20. He was then out with his comrades having a few days rest, away from the sound of the guns. He was enjoying it greatly and had received boxes sent to him from home, and hoped soon to see the end of the war. "It will be a great day for us," he says, "when this thing is over and we are back home again—what are left of us."

FIRST LIFT ON THE STUBBS

Work of raising the schooner Jennie A. Stubbs, which was recently sunk in Bliss Harbor with a cargo of coal, is progressing favorably according to a message received last evening from Contractor O. Leakey. He said a lift was taken yesterday and everything was working nicely. If all goes well he expects to have operations concluded by the end of the week. The tug G. K. King, which towed the wrecking apparatus to Bliss Harbor, returned to port yesterday.

CLOSE FINISH IN THIS TWO MEN LEAGUE RACE

Four Teams Rolled Last Evening—Some High Scores Made—Leaders for The Last Week

In the Two Men League four teams were in competition on the Victoria alleys last evening. Smith and Colgan, winners of last series, succeeded in coming out on top in last night's match. It was one of the best games yet played, only a few pins separating the three leading teams. Many good scores were made. R. Colgan making the high average of 100-1-3. The game was watched by many interested spectators. Following is the result:

Smith	89	87	88	279	83
D. Colgan	102	93	88	288	94
	201	180	181	562	
R. Colgan	109	108	84	301	100-1-3
Hutchinson	87	86	78	251	82-3
	196	194	162	552	
Kane	110	77	101	278	92-3
Chisholm	84	80	97	261	87
	194	157	198	549	
Howard	70	78	88	236	78-2-3
Jordan	74	94	88	261	87
	144	172	171	487	

Prize winners last week—Wednesday, Phency, 151; Thursday, McMichael, 135; Friday, McMichael, 119; Saturday, Myles-McCurdy, (tie), 115; Monday, Melanson, 118; Tuesday, McIlveen, 120.

POLICE LOOKING FOR GEORGE MAHONEY

George Mahoney, whose young daughter was committed to the Children's Society on Dec. 23, and who was then warned by Chief Justice McKeown to take care of his two boys, then in the Municipal Home, failed to profit by the advice, and yesterday the society took the boys. Mahoney enlisted in the west with the 3rd Pioneers, with whom he went overseas. He has been in France since October, 1915.

BELL SENT UP FOR TRIAL

In the police court this morning one prisoner was fined \$8 or two months in jail for drunkenness. Fred Bell, known as "Spider," was sent up for trial on the charge of theft of hides from the St. John Hide Company, Dorchester street extension. Detectives Barrett and Dunlop said that they received a call from Richard Arscott, manager of the company. When they arrived Bell was lying dead. Mr. Arscott testified that when he saw Bell running across the street with a fifty pound hide. Upon investigation he found that Bell had taken the hide and he telephoned the police. He found the hide in a house across from the company's office. The court sent Bell up to stand trial.

NOTE ON Income Tax

"In general there is not perhaps any article of expense or consumption by which the liberality or meanness of a man's whole expense can be better judged of than his house rent. . . . A tax upon house rents, therefore, would fall heavily upon the rich, and in this sort of inequality there would not perhaps be anything very unreasonable."—Adam Smith, "Wealth of Nations."

"No part of a man's personal expenditure is a better criterion of his means, or bears out the whole more nearly the same proportion to them. A house tax is a nearer approach to a fairer income tax than a direct tax on income can easily be; having the great advantage that it makes spontaneously all the allowances which it is so difficult to make, and so impractical to make exactly, in assessing an income tax; for if what a person pays in house rent is a test of anything, it is a test not of what he possesses, but of what he thinks he can afford to spend."—J. Stuart Mill, "Principles of Political Economy."

(Sgd.) A. H. WETMORE,
JOS. A. LITTLE,
W. F. BURDETT,
T. H. ESTABROOKS.

SAY MAN WHO BROKE INTO CATHEDRAL IS OLD HAND AT GAME

Dominion Police Report on Finger Prints of Local Prisoner

Correspond, They Say, With Those of Doran or Doiron, Sentenced by Judge Landry Some Years Ago But Released on Parole

When Frank Doran, or Doiron, as he may turn out to be, was arrested by the local police on a charge of breaking and entering the Cathedral of the Immaculate Conception in Waterloo street, they did not know that they took into custody a man who is said to have a record in police circles in another part of the province, and who was out on parole, having been sentenced to two years in the Dorchester penitentiary for burglary committed in Bathurst a few years ago.

Following his arrest here, his finger prints and photograph were sent to Ottawa. This morning Chief Simpson received a letter from the head of the Dominion police saying that the finger prints were identical with those of Doran, or as his name is called in a newspaper named in the Times when he was first arrested here; a photograph was also sent and it is said to be identical with the one taken by the police officials here.

In 1903 Ottawa reports he was sentenced by the late Chief Justice Landry to serve ten years in the penitentiary at Dorchester, N. B., for breaking, entering and theft in the town of Bathurst. In 1908 he was paroled and given a ticket of leave, with five years, five months and seven days still to serve. He went to Amherst, following his release, and reported to the chief of police there during March, April, and May, when he left for St. John. Here he reported for June, July, August, September and October of 1913, after this nothing was heard of him until February 14, 1914, when it was learned that he had gone to the United States. However, he returned to Canada and went to work in various parts of New Brunswick, working, it is thought, in St. John last summer as a carpenter.

Enclosed in the papers from Ottawa is a warrant from the dominion chief of police for his apprehension on the old charge. It is understood that an official will be summoned from Dorchester penitentiary to prove his identity.

RECEIVES HIS BOXES ON CHRISTMAS EVE

Stephen A. Schofield, a Fairville boy, has written a letter to his mother, Mrs. Fenwick, of Harding street, Fairville, saying that he was and expressing his thanks for and appreciation of a box sent by the Ladies' Aid Society of the Fairville Methodist church on Christmas Eve, just in time to make the contents seasonable and the young soldier glad to be celebrating Christmas from the family where he received the same day.

There are twenty-two names on the Fairville Methodist Honor Roll and each soldier was remembered by a Christmas box, sent through the Soldiers' Comforts association. This is the first acknowledgement and comes from "Somewhere in France."

Private Schofield enlisted in the west with the 3rd Pioneers, with whom he went overseas. He has been in France since October, 1915.

BOYLE IS TO SERVE OUT OLD SENTENCE AND ONE MONTH MORE

The Supreme Court met this morning with Judge Chandler presiding. In the case of the King vs. Timothy Boyle, the prisoner pleaded guilty to escaping from lawful custody. He was sent back to jail to complete his unfinished sentence, and to serve an additional month.

In the case of the King vs. McKay, on the charge of stealing laundry off the S. S. Missanabie, McKay elected to be tried under the Speedy Trials Act.

The court adjourned until the 16th, when the first case on the civil docket will be taken up.

Remanded for Sentence.

Harry Schofield was before Judge Armstrong today under the Speedy Trials Act, and pleaded guilty to stealing \$15 from Laura Connors, who had a portion of the house he occupied in King Street East. The defendant said he had received industries while working in a munition plant, and took the money to buy food and fuel, and incidentally to play pool. He was remanded for sentence. L. P. D. Tilley, K. C., appeared for the defendant.

THE BOYS' CLUB

There was another fine entertainment at the hall of the Boys' Club last evening. A Gordon Leavitt, with the aid of specimens to illustrate his talk, gave the boys a very interesting address on birds. Michael gave an interesting short talk on his boyhood experiences, and D. Lattimer and Mr. Shackhouse gave musical selections. There were more than fifty boys present. Harry Scott occupied the chair.

The boys are still talking about the great time they had at the Y. M. C. A. on Saturday evening. The whole club was there, and after Mr. Bonk and a group of willing aids had given them over an hour on the gymnasium floor, they went to the shower and plunge baths and then to a large room upstairs with open fire and music, and here they were waited on by another group of young men who gave them coffee, sandwiches and doughnuts to their full capacity. This was preceded by a few words of greeting by A. M. Belding, Mr. Bonk and Mr. Gregg, and Mr. Bonk outlined plans for a basketball league and other activities. The club was never so flourishing as it is this winter.

EVANGELISTIC

Evangelist B. Beatty held the first service of a series in Victoria Street Baptist church last evening. He took as his subject "What's revival is." Billy Sunday hymn books were used. Miss K. Beatty sang a solo. Mr. Beatty will be in the city for four weeks.

Macaulay Bros. & Co., King Street, St. John, N.B.

Stores Open at 8.30 a.m., Close 6 p.m. Closed Every Saturday During January February and March At 6 p.m.

\$6.50 for the Best Quality of Women's Black Rubber Raincoats

They are regular \$8.00 quality, have white lining that will not soil garments worn under the coat. Every Raincoat at the sale is guaranteed that it will not peel-off in wear, being best grade of English manufacture.

Three Dollars and Ninety-eight cents each for **BOYS' BLACK RUBBER RAINCOATS**. We sell many of these coats for girls, being well adapted for them. All sizes are the \$4.50 quality. Now \$3.98. Sizes for 4, 6, 8, 10, 12, 14 and 16 years.

Sixteen Dollar and Eighteen Dollar **WINTER COATS** in all the new colors or cloth and black in Women's Coats. Choice now for \$8.90.

All our **GIRLS' WINTER COATS** put down to choice of lot at \$5.00 each.

Place your order now, as prices are low, we having secured our stock of Table Linens, Towels, Sheetings, Pillow Cottons Months ago, and now pass on the advantage to those who buy NOW. All Hemmed Free.

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SEE THE MODERN GLENWOOD "E"

BEFORE YOU BUY YOUR NEW RANGE

As a baker and heater the MODERN GLENWOOD "E" has no equal. Smooth and plain in design. Easy to clean convenient to operate.

GLENWOOD RANGES Are "Made In St. John"

GET OUR PRICES BEFORE YOU BUY!

D. J. BARRETT GLENWOOD RANGES
HEATERS, FURNACES
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155 UNION STREET ST. JOHN, N.B. PHONE 1545

Store Open Monday, Wednesday and Saturday Evening from 8 to 10 p.m.

OAK HALL'S 28th Anniversary Sale

Commences Jan. 11, Ends Jan. 20

Here is a list of items from our Men's Furnishing Department:

Men's \$1.75 Pajamas	Sale Price \$1.48
Men's .50 Neckwear	Sale Price .39
Men's 1.50 Shirts	Sale Price 1.29
Men's 2.75 Sweaters	Sale Price 2.19
Men's .75 Suspenders	Sale Price .59
Men's 1.00 Mocha Gloves	Sale Price .84
Men's 1.25 Umbrellas	Sale Price .98
Men's .75 Silk Mufflers	Sale Price .39

Store Closed Wednesday to Mark Stock Open Thursday Morning, 8.30

OAK HALL SCOVILL BROS. Limited
ST. JOHN, N. B.

Lady Torrington Vacuum Sweeper

You can actually pull the Lady Torrington with a silk thread—it's so light. Sweeping with it is so wonderfully easy, yet when done the rugs and carpets are really thoroughly clean. This vacuum sweeper costs nothing to run—simply push it. Yet it has a suction equal to an expensive electric machine. The wheels on which the cleaner runs operate three powerful inside bellows which suck up every scrap of dirt, while a strong flexible bristle brush gathers up all surface litter. The nap is left raised and fresh looking, clean and bright.

Price \$9.50

A. Ernest Everett
91 Charlotte Street

NOW COMES THE JANUARY

FUR SALE

It will be to your advantage to read our announcement with details of *Our Annual Fur Sale in Newspapers January 11* (Thursday.)

Undoubtedly there is some variety of fur that you know you would like. It will be classified Thursday and its price will be given.

RELIABLE FURRIERS - **D. MAGEE'S SONS, LIMITED** - MANUFACTURING FURRIERS

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