

Assessment Hearing Develops Protests

The statements submitted and suggested that the provision that such an accountant shall verify at least twenty-five returns in each year should be eliminated. Section 5 was also amended to provide that personal property should be rated at fifty per cent of its value.

Bank Objection.

F. R. Taylor, K. C., appearing for the chartered banks of the city, objected to the section that permitted a chartered accountant to be appointed by the assessors to go to tax payers and examine their books and papers in order to verify statements as to his business.

This provision, he said, should not apply to banks as it would be unfair to the banks' customers by giving such an accountant authority to examine their accounts. The arrangement for the assessment of banks was on an average of their loans and deposits and he claimed the statements of managers and accountants would be sufficient to establish this as there would be no tendency to under-estimate or to furnish incorrect information. If the accountant was allowed to wander in and through the business of the banks he would be liable to be done to their customers and consequently he was obliged to ask that this section should not apply to banks. The section would have the effect of giving the banks but of their business of the banks had never before known of similar legislation.

Mr. Sweeney—"Did they never have an act like that in St. John before?"

Mr. Taylor—"Then, if they never had it in St. John they never had it anywhere else."

Mr. Baxter said no sane man would imagine that it was the intention of the act that the accountants should investigate the affairs of every citizen. The banks should not be placed in a position different from any other interest.

Mr. Taylor contended that his clients considered the section unfair and improper.

Mr. Baxter said that for the dominion income tax there was power to go in and examine all accounts and every particular of the business done by all persons.

C. P. R. Taxes.

Mr. Taylor also protested against the provision for taxing steam railroads. Under a provincial law the C. P. R. now paid taxes to the province of \$57,000 but were exempted from local taxes. This act did away with that exemption. He argued that the section should be eliminated.

Dr. Campbell said that the commission that framed the act thought the section was fair and reasonable and argued that it remain as it is. The C. P. R. paid local taxes at other places in Canada.

Mr. Taylor said the situation of the C. P. R. in St. John was different as its profit was earned from export business. In other parts of Canada, notably in Ontario, where it was taxed on local business that business was profitable, but the same could not be said of St. John. The act also provided a tax on the C. P. R. elevators when by agreement approved by the city these elevators were specifically exempted. He urged that the exemption should still apply.

He also objected to the tax on telegraph companies as outlined in the bill. The tax was levied on the business of telegraph companies earned over their lines throughout the whole province, whereas, the real estate in St. John that had any relation to that business was comparatively small. If there was any tax of that sort it should be a provincial tax, but he could see no reason why the City of St. John should try to get it all. The same thing applied to express companies which under the act were taxed on the volume of their business done throughout the province. Dr. Campbell said the commission had carefully considered the case of telegraph and express companies and had come to the conclusion that the plan adopted for dealing with them was a fair one.

Mr. Baxter said the taxable possession of a telegraph company really consisted of their right to do business in a commercial centre, such as St. John.

Mr. Taylor continued to contend that the companies should not be taxed locally on business that was done all over the country.

Taxed in Sunbury.

Mr. Mersereau, Sunbury, said the companies were taxed in Sunbury County on their poles and lines and paid the tax without complaint.

Mr. Taylor then took up the case of the New Brunswick Power Company and said if the bill went through in its present shape it would add to the power company's tax the sum of \$15,000. Last year the total sum paid by the power company to the City of St. John was in excess of \$38,000. Then they paid \$3,000 to the county and a provincial tax as well, making their total payment more than \$43,000. To add \$15,000 to this would be impossible. Under the bill now before the legislature asking for increased rates the company only asked for enough to provide a profit of \$92,500 and if they were asked to contribute more than one third of this in taxes surely they had a right to two thirds for themselves. Legislatures in other places were being asked to relieve public utility companies on account of unfavorable conditions but in this province and in the City of St. John the reverse seemed to be the case. This concluded the matters in which Mr. Taylor was interested.

The Picture House.

T. P. Regan, appearing for the motion picture theatre owners, asked that the sections of the act providing taxes on their profits should be amended. As the act stands it provides that where net earnings of a picture theatre are not more than five per cent of the gross earnings the rate shall be one per cent, where net earnings are more than five but not more than seven and one-half per cent, the rate shall be one and one-half per cent, and above

seven and one-half per cent, the rate shall be one and one-half per cent. Mr. Regan asked that the percentages should be reduced to read one-half, instead of one, three-quarters instead of one and one-quarter, and one instead of one and one-half. At the present time the city imposed a seat tax of thirty cents per seat per year up to one thousand seats and fifteen cents per seat in excess of one thousand. He had not heard that this was to be rescinded.

Mayor Hayes said the passage of the new bill would rescind the seat tax and it desired a section to that effect could be included in the bill.

Commissioner McLellan.

Commissioner McLellan contended that the section should pass as it stood. Motion picture theatre men had not consulted the public when they wished to advance their prices of admission and they could not be classed as educational institutions for some of the pictures shown had no educational quality. He had seen pictures passed by the present board of censors that should never have been passed. He thought the commission that framed the act were better judges as to the fairness of the section than the motion picture theatre owners themselves or their representative.

Members of the commission had studied this matter for two years and their recommendations should carry weight.

Mr. Baxter said that the picture people or the express companies or the telegraph companies, power company or railways which were complaining of the rates proposed had not filed statistical statements as their inability to pay. There was no such evidence before the committee in any of these cases.

Mayor Hayes assured Mr. Regan that it was the intention of the city to withdraw the annual seat tax as soon as this bill passed the house and became law.

James L. Sugrue.

J. L. Sugrue said the labor unions were satisfied with the bill although they had not obtained all the concessions they desired. He thought it good legislation and urged the committee to pass it in its present form.

Commissioner McLellan returned to payments to the city by the New Brunswick Power Company. Mr. Taylor had seemed to object to the payment of \$14,400 last year for snow removal and street maintenance. If the company was dissatisfied with that he was sure the city would consent to the cancellation of that agreement and allow the street railway company to do its own street work.

Mr. Taylor said he was quite willing to allow the matter to go to arbitration.

Commissioner Fisher said he approved of the bill as it stood and urged the

GIRLS! MOISTEN A CLOTH AND DRAW IT THROUGH HAIR

It becomes beautifully soft, wavy, abundant and glossy at once.

Save your hair! All dandruff goes and hair stops coming out.

Surely try a "Danderine Hair Cleanse" if you wish to immediately double the beauty of your hair. Just moisten a cloth with Danderine and draw it carefully through your hair, taking one small strand at a time; this will cleanse the hair of dust, dirt or any excessive oil—in a few minutes you will be amazed. Your hair will be wavy, fluffy and abundant and possess an incomparable softness, lustre and luxuriance.

Besides beautifying the hair, one application of Danderine dissolves every particle of dandruff; invigorates the scalp, stopping itching and falling hair.

Danderine is to the hair what fresh showers of rain and sunshine are to vegetation. It goes right to the roots, invigorates and strengthens them. Its exhilarating, stimulating and life-giving properties cause the hair to grow long, strong and beautiful.

You can surely have pretty, soft, lustrous hair, and lots of it, if you will spend a few cents for a bottle of Danderine's Danderine at any drug store or toilet counter and try it as directed.

Save your hair! Keep it looking charming and beautiful. You will say this was the best money you ever spent.

BALL PLAYERS PURCHASED.
Alexander and his battery mate, Catcher William Killifer, were purchased by the Chicago magnate from the Philadelphia club for a price reported to be in excess of \$60,000. It was one of the biggest baseball deals in the history of the game.

Wegman admitted for the first time today that Alexander had been paid a \$5,000 bonus for joining the club this season. He had been contending for some time.

Any Sickness Leaves Weakness

Even a simple cold strips and reduces your resistive powers to allow other sickness. Only food—not opiates or drugs—creates the rich blood which distributes strength to the body, and the concentrated medicinal food in

SCOTT'S EMULSION

makes the blood rich and stimulates its circulation while its tonic virtue enlivens the appetite and aids nutrition to reestablish your strength quickly and permanently. If you are rundown, anemic or nervous, by all means get Scott's Emulsion. It builds because it is a food—not a stimulant.

Scott & Bown, Toronto, Ont.

BOWLING

THE CITY LEAGUE.

In the city league on Black's alleys last night the Cubs won three points from the Colts. The score was as follows:

Cubs	102	101	89	283	971-3
Smith	76	80	88	242	892-3
Thurston	78	106	88	270	30
Fitzpatrick	90	103	121	314	104-1-3
Kerr	90	95	108	282	95
	436	489	485	1403	

VULCAN WORKS WON.

In a match game on Black's alleys last night the Vulcan Iron works team defeated Fleming's foundry. The score was as follows:

Fleming's Foundry	55	78	72	205	78-1-3
Cain	80	87	78	245	83-2-3
McNutt	79	67	73	218	72-2-3
McLellan	77	70	82	229	76-2-3
Howard	55	61	73	227	75-2-3
	406	371	377	1164	

CONCLUDING SESSION.

The concluding session of the quarterly meeting of the executive of the United Baptist Women's Missionary Union for the Maritime Provinces was held yesterday afternoon at Central Church. Several matters of routine business were disposed of and plans for the celebration of the jubilee year of the organization were considered.

A CLOSE GAME.

The Water Street Foundry and the King Street Office battled on the Victoria alleys last evening. The King Street Office won out by the narrow margin of one pin. The game consisted

of some excitement as near the finish some of the players made strikes and spares.

The following table gives the scores:

Water Street Foundry	74	73	86	233
Snell	74	73	86	233
Andrews	78	81	76	235
Fawcett	73	69	68	210
Fairweather	67	67	79	213

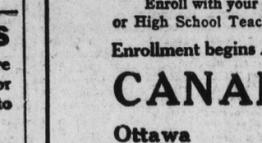
The Noble Way For You?

LOOK at it this way. Do you think you will feel just right about it, if you spend your summer canoeing and playing tennis and having a good time when there is serious, urgent work you could do to help to win the war?

Food to-day is the crucial problem of the war. It is so serious a problem it may even mean the decision of the war.

Britain and our Allies must have food. Canada is asked to produce food as never before. It simply must be raised. But it takes work, willing, determined work, and plenty of it—to raise farm crops.

So Canada asks every boy between 15 and 19 to enroll with the



It is a grand opportunity for every boy to do his bit. He may be too young to play a man's part in the trenches, but he is not too young to play a manly part on the farms of Canada.

Now Boys, don't you think it will be a bit of all right, as Tommy would say, if you give up that good time in camping or canoeing, or just loafing in the sun, to enroll along with the other fellows in the grandest little army of 25,000 boys the world has ever seen?

Canada's own Soldiers of the Soil?

Enroll with your Scout Master, Y. M. C. A. Secretary or High School Teacher.

Enrollment begins April 8th to 13th

Woods	71	71	71	213
King Street Office	71	71	71	213
Cummings	75	86	86	247
Bowick	69	67	67	203
Stratton	77	77	77	231
Legge	68	61	77	206
	471	471	471	1413

Canada Food Board

Ottawa
Henry B. Thomson, Chairman

NEPONSET ROOFS

NEPONSET PAROID ROOFING NEPONSET TWIN SHINGLES

The Guardian of the Home

IN a very strict sense, the roof stands guardian over the home. It must protect the dwelling from rain, snow, hail and wind. When sparks are flying from nearby fires, the roof must save your home. These are reasons why you must be most careful in your choice of roofing material.

RED or GREEN Slate Surface

NEPONSET TWIN SHINGLES

Size—20 inches by 12 1/2 inches

Neponset Twin Shingles are made, like the famous Paroid Roofing, of tough felt, saturated through and through with Asphalt. A heavy surface of crushed slate is applied and rolled firmly in. The twin shape saves much time and labor in laying. The slate surface assures permanent coloring—Red or Green.

Sold by Hardware and Lumber Dealers

Neponset Paroid Roofing is recommended for Farms, Factories and Railroad Buildings.

BIRD & SON - Head Office, Hamilton, Ont.

Warehouses: Montreal, Toronto, Winnipeg, Calgary, Edmonton, St. John

The Largest Manufacturers of Roofings, Wall Board and Roofing Felts in Canada

Neponset Dealer—St. John—Gandy & Allison Distributors. There are agents in most cities and towns.

At last! An engine that thrives on poor gasoline

THE Chalmers engine uses low-grade gasoline to the last drop.

This means an enormous gain in efficiency. It also stops a host of motor troubles that spring from raw gasoline.

This Chalmers engine fully vaporizes the gasoline.

A new feature called the "hot-spot" breaks up every drop of gas into a fine, highly combustible vapor. This vapor is carried hot to the cylinders, through the new "ramhorn" manifold. There are no corners or sharp bends in which the vapor could be trapped and condensed. Thus, the chief causes of trouble from low-grade gasoline are avoided.

Besides getting the utmost in power this great engine stops many motor troubles that arise from raw gasoline.

These new features, of course, "warm up" the Chalmers engine very quickly. Quick starting in cold weather is the result.

In any weather, with any grade of gas, this great engine performs with unbelievable smoothness.

Test these claims for the Chalmers engine. Many Chalmers owners have proven them true. But why not try them for yourself? The new features are simple and readily understood. How they work you can positively prove by taking a turn at the wheel.

You will find keen pleasure in a demonstration of to-day's Chalmers. Come in any time.

the great Chalmers engine

7-passenger	\$1,990.00	Sedan	\$2,785.00	Town Car	\$3,495.00
5-passenger	\$1,915.00	Cabriolet	\$2,315.00	Limousine Landaulet	\$4,215.00
Runabout	\$1,915.00	Limousine	\$4,235.00	Town Car Landaulet	\$4,215.00

The Motor Car and Equipment Co., Ltd.
ST. JOHN.