

SMOKY CITY CLEANER

Makes Soiled Wall Paper Look Like New

22 CENTS PER TIN

The Ross Drug Co

100 KING STREET

SPECIAL PRICES ON Trimmed Hats

TOMORROW

All the wanted styles for Easter

Marr Millinery Co., Ltd.

LADIES! EASTER SUITS AND COATS

of the Latest Styles Made of the Finest Materials A SPLENDID ASSORTMENT AT exceedingly low prices, are ready for your inspection. Either ready-to-wear or made-to-your-desire at

THE AMERICAN CLOAK MFG. CO. Tel. Main 833 32 DOCK STREET

Easter Shirts Hats and Ties

Arrow Shirts in dressy patterns New wide-end Ties in all the New Silks

You will like the new shapes in Hats. Something different from what you were wearing. They have the style

See the new wide brims with low crowns.

COME IN AND TRY THEM ON!

F. S. THOMAS 539 to 545 Main Street

GRANT TO THE SALVATION ARMY IS REFUSED

(Continued from page 1.)

members they advised that the present method of assessment remain, namely: "That in the case of a rateable person carrying on business his personal earnings shall be deemed to be a sum equal to that which would ordinarily be paid to an equally competent person for rendering to such business the same services as are rendered by the person assessed."

In the original report the commission shows how the present act fails to secure a full assessment of the higher incomes, and thereby is doing a real injustice to other tax payers, and it cannot recommend its continuance. Fairness demands either the extension of the present method of assessment by sworn declarations to all income tax payers, or else, if this cannot be successfully accomplished, that it be entirely abrogated and another method of assessment be applied to everyone.

The method suggested, but not recommended, by the committee of the board of trade, namely, of estimating income by the rental value of residence occupied by tax payer, is one that the commission considered very carefully before proposing the amendment of the present act. Such a rental tax is not open to all the objections that can be urged against a business tax of like character (as the latter is set forth in the commission's report), and falling to secure the proposed direct form of assessment, the commission is prepared to concede that it is a fair substitute, would fit in with the other taxes suggested, and give quite a modern and efficient system of taxation.

It is a tax that can be drafted easily and administered without great difficulty, but it has its own defects. The committee of the board of trade refers to the fact that the commission of the city of New York urged the adoption of a tax of this character by that great city. This is true, but only as a substitute in case the proposed direct income law urged by the joint commissions of the state of New York and of the city of New York fails to pass the legislature of the state, and declares that it prefers the direct state income tax to the indirect rental form.

Through the kindness of the secretary of that commission your commissioners were furnished with a copy of their proposal and gave it a careful consideration but the fact that the rate of

rental tax is graduated with great care and fine discrimination and in addition is supplemented by two other taxes, one of which is a direct assessment on certain incomes, that could not otherwise be reached, shows the difficulties involved by this method of procedure.

Since so many persons live outside the limits of the city, and many others would not occupy residences, it has peculiar difficulties for St. John. Mr. Row Fogo, the expert secretary of the Imperial Royal Commission of Taxation, in his study of rates in England is as thorough for the statement that rentals in that country vary from one-third to one-fifth of incomes, and certainly this is somewhat different from the conditions in the time of Adam Smith. However, an indirect income tax assessment is possible by this method, providing exemption is given smaller rentals, and the rate increased as rents become higher. It could also be provided that persons not occupying residences within the city should have a rental imputed to them by the assessor equal to the average rental of other individuals of their ability and profession.

But the commission believes that its proposed amendment of the present direct assessment of incomes is a better tax and will correct in large measure the defects that now exist. It is offering some slight changes intended to simplify the administration and to provide more adequately for secrecy on the part of the assessor, in order to avoid in administration any embarrassment to business men. The commission believes that business incomes and profits may be taxed without serious inconvenience or hardship and that when tax payers become accustomed to it, as they have in other places, the objections now raised will cease to exist.

Possibly some of the objections that have arisen are urged against the schedule which was printed in the appendix of the report. It was distinctly stated only and that the "income assessor might change the forms of the returns as he found necessary." The only requirement for these schedules is that they contain the information called for by the act under section 6, subsections 2, 3 and 4. The commission suggests for smaller traders that do little book-keeping and stock-taking, the simplified schedule now employed in the state of Massachusetts in its successful administration of a tax of like character on incomes and business profits. It is expected that the income assessor will, so far as reasonable, adapt the form of the schedules to the convenience of taxpayers, taking into consideration their methods of bookkeeping. Such an as-

LOCAL NEWS

IS IN ENGLAND
Quartermaster Sergeant Frank X. Jennings of St. John, who has been for many months at the front with a howitzer battery, reached England early this month on furlough and to take a course. He is as shown.

TO ATTEND FUNERAL
George H. Henderson, justice clerk of this city, went to Sackville this morning to attend the funeral of Dr. Alfred D. Smith, professor of classics, of Mount Allison University. The wife of the late professor was an aunt of Mr. Henderson.

BYE-LAW MATTER
C. Pedersen, florist, was reported this morning in the police court as allowing his auto to stand in front of his place of business for one hour and a half. The defendant said that the checker was engaged doing some work in the store that day. The magistrate issued a warning.

MUST KEEP REGISTER

Proposed Law Governing the Regulation of Lodging Houses in City

This is the proposed law governing the regulation of lodgers in boarding houses, as submitted to the commissioners at their meeting today in the city of Saint John.

Be ordained by the City of Saint John in common council convened, as follows:

1. (1) In this by-law the word "lodging house keeper" shall mean the master, mistress, keeper or person exercising the ostensible control by the management of any house, apartment or building, other than a hotel where a regular register of guests is kept.

(2) The expression "lodger" shall, where used in this by-law, mean the person occupying by himself or with another apartment or bed in any room appointed for such purpose in any lodging house.

2. Every lodging house keeper shall keep a register containing the names in full, occupation and place of employment from time to time of all lodgers in his lodging house. Such register shall be kept in the English language and the particulars required by this section shall be plainly written and the information required shall be filled in at the time to time so that the same shall always be correct at the time of inspection.

3. Such register shall at all times be open and available for the inspection of the public.

4. Every such lodging house keeper shall upon demand made by any police constable or inspector of police, or by any person designated upon such request by any name or names.

5. For each violation of any of the provisions of this by-law the person offending shall be liable to a penalty of five dollars.

6. All fines, penalties and forfeitures imposed and incurred under and by virtue of this by-law shall and may be levied, prosecuted and recovered with costs in the name of the chamberlain for the time being of the said city.

7. The assessor, possessing a knowledge of accounting and business methods, and enjoying the confidence of the public will have little difficulty in securing the required information without causing undue interference with business or creating a large amount of extra work for the assessor.

8. The commission begs to offer the following amendments and alterations in its proposed act:

Section 2, Subsection (4). Add the following words: "This shall not render liable to assessment any person under the age of twenty-one years in respect of income earned by personal exertion."

Section 4 (c). After the word "dollars" insert the words "and a further penalty of ten dollars for each day after the first day of default, and properly the income of" and in lieu thereof insert the words "but not more than the amount of such person's net income."

Section 6, Subsection (2) (a). Strike out the words "and from any other source except real estate" and properly the income of" and in lieu thereof insert the words "but not more than the amount of such person's net income."

Section 6, Subsection (2) (e). Strike out the word "and" at the beginning of the fourth line and insert the words "notwithstanding that the capital of such bonds, debentures or scrip are."

Section 9 (1). At the top of page 92 strike out the words "the amount from which it was deducted" and insert the word "it."

Section 9 (2) (b). Strike out the words "the amount from which it was deducted" and insert the word "it."

ARRESTS MADE IN SUSSEX BURLGARY

Two Taken in Moncton Said to be Absentees From Cruiser Niobe

Moncton, N. B., March 30.—W. G. Asbell, chief of police of Sussex, arrived in Moncton this morning and will leave this afternoon for Sussex with Harry Smith, of Montreal, and Fred Wingate, of London, Ont., who were arrested here yesterday charged with stealing a ride on a train from St. John, and who, on being examined by Chief of Police Rideout, confessed to having broken into the store of Mills, Eschig, Company, Limited, Sussex, on Wednesday night. In Moncton police recovered goods valued at about \$800 consisting of watches, knives, rings, razors and other articles.

Clifford Price, representing the Mills, Eschig, Company, Limited, accompanied Chief Asbell, and today identified the goods.

They admitted being deserters from the "Niobe." The officer commanding cruiser had been notified of the arrest of the men here before Chief Rideout was notified of the Sussex burglary. An escort from the cruiser was sent to Moncton, but the prisoners will be tried in Kings county.

SIX BIG SAILERS IN PORT IN A WEEK

With the arrival of six three-masted sailing vessels during the last week of the coastwise trade has again been revived after several months of inactivity.

Most of the vessels, which came from the United States, harbor officials say that the smaller harbors and larger ports to the south have enabled the sailing vessels to resume their coastwise trade and judging from the present outlook, the season will be a busy one.

Milder weather conditions have also had their influence in getting the wooden ships under way from the southern ports.

Philadelphia, though more than twenty miles up the Delaware, and the chief shipping port for the Pennsylvania coal fields, is open all winter, but ice jams are frequent. Ferry boats plying between the Pennsylvania and Jersey shores are frequently damaged by ice, and many of the smaller sailing vessels do not attempt to clear from the Quaker city until the ice is fairly well out of the river.

According to present figures, January has so far been the biggest month of the winter season. Maritime officials feel that the season here will run another four or five weeks and will close with the last week in April.

FAIRVILLE NEWS

Presentation to Mrs. W. P. Dunham—First Butterfly Seen Today

Yesterday afternoon, at a meeting of the junior branch of the Women's Auxiliary of the Church of the Good Shepherd, Fairville, a very pleasing incident occurred when, in recognition of faithful service, Mrs. Dunham, their superintendent, received a life membership in the Women's Auxiliary. Miss Brock of St. John, acting on behalf of the local juniors and diocesan, superintendent of junior branches, made the presentation.

Lough great tokens by surprise, Mrs. Dunham made a suitable reply in which she thanked the junior branch for their kind remembrance, realizing what the achievement meant to them in raising the necessary funds to make the gift possible.

The membership certificate is a beautiful thing in itself, and a gold pin accompanies it. The junior branch of the Church of the Good Shepherd has done excellent work under the capable guidance of Mrs. Dunham, assisted by Mrs. Medley McNeil and Miss Edith Warren, and that the children appreciate the effects of the excellent leadership they are under, was very pleasantly demonstrated by yesterday's incident.

First spring snow of the earliest signs of the season were noticed in Fairville and immediate vicinity; and it would seem as though the honors would likely go to that section again, for this morning a beautiful butterfly was observed in the sunny grounds of the Church of the Good Shepherd. The specimen is said to have been a particularly good one, bright yellow in color and its finder is naturally proud of it. Another good omen is that the butterfly was found near church property. It must needs be a "good" butterfly.

TWO MORE NEW BRUNSWICK SOLDIERS NOW BELIEVED TO HAVE GIVEN LIVES

Ottawa, March 30.—Casualties: MOUNTED RIFLES. Now Presumed to have Died—J. P. Dolan, Fredericton, N. B.; H. J. Gould, Reston, N. B.; J. A. Flinn, 62 North street, Halifax, N. S.

CHILDREN'S AID SOCIETY WORK
Mrs. W. R. Robinson, secretary of the Children's Aid Society, has been kept active in the last few days. A young girl, committed to the care of the society, was placed in a good foster home this morning by the secretary.

Other cases in which these husbands have been warned for neglecting their wives and families is already bearing fruit. One responded and is making restitution; another is making the necessary arrangements today and the other case is being pressed. One is the father of two children, the youngest one month old and the second has a wife and five children.

A little boy, now in the care of the C. A. S., taken from the North End, will be placed in a good home in the country.

THROUGH SUBMARINE ZONE
Word has reached Sackville that Capt. Milton Ward of that town has arrived safely on the other side after bringing his vessel for the fifth time through the submarine zone without mishap. Capt. Ward left Halifax under cover of darkness about two weeks ago and the news given above is the first word heard from him. His vessel carried a gun, but so far, in the course of his trips he has not been obliged to use it.

MACAULAY BROS. & CO. STORES OPEN 8.30 A. M. CLOSE 6 P. M.

Tomorrow, Saturday, All-Day Sale

We shall offer what we believe is the best bargain in Cloths that has been on sale for years.

The Cloths are the popular COVERT CLOTH

In new sand color, lawn and Oxford grey. All are extra wide, 60 inches. This is 4 to 6 inches wider than other cloths. The price put on them is \$1.35 a yard, and the regular price and value is \$2.35; so you will save one dollar a yard on this desirable line of cloth.

Being so wide, 2-1/2 to 3 yards a full coat length; 2-1/4 for skirt; 4 to 4-1/2 for suit. There is cloth to equal Covert Cloth for spring or summer use; smooth in finish, durable in wear, and very dry on sale in Dress Goods Room.

ON SECOND FLOOR—A great offer for \$1.50. You can buy Empire shape long Kimonos up in a most stylish manner with Satin piping. The material in each is PLAIN COLOR JAP CREPE. The Satin yoke, collar and sleeve trimmings are piping of Satin, 1-4 in. wide, in tone of match the material in each. Gold, old rose, Copenhagen blue, cardinal, pink, light blue and black.

MACAULAY BROTHERS & CO

You'll Lug Less Coal And Have Better Bree You Use A GLENWOOD
Over 4,000 GLENWOOD Ranges in use in St. John. CAUSE THE GLENWOOD is a range women like. As a baker it has no equal. It's light on fuel, too!
See the GLENWOOD and Get Our Prices Before You Buy!
If your range needs repairs, phone us. We carry Linings and Grates for all makes.
Glenwood Ranges, Kitchen Furnishings, Galvanized Iron Work
D. J. BARRETT 155 UNION STREET ST. JOHN, N.B. PHONE 1545
Store Open Wednesday and Saturday Evening from 8 to 10 p. m.

MARCH 30, 1917

SPRING SPORT COATS

There is genuine smartness to these new coats. A smartness that is combined in the swagger, cut and the plaids and stripes that constitute their make-up. The new features are the large pockets, fancy belts and trimmings.

Coat Prices - \$11.75 to \$40.00
Take Elevator to Third Floor

OAK HALL - SCOVIL BROS., LIMITED ST. JOHN, N. B.

Don't you want a pretty new Bed-Room Set?
Dear Mary:— Did it ever occur to you that we women spend more than one-half of our lives in our bedrooms? We ought to have them pretty.
What a joy to turn down beautiful covers, to reposit on a comfortable mattress, to sit your tired head into a downy pillow! What a delight to awaken in a prettily furnished room and to sink at a luxurious dressing table and primp!
Cheerful bed rooms will make every member of the family retire happy and awaken with energy and delight.
As ever—HELEN.
P. S. Haven't you seen the new bedroom sets at
32 Charlotte Street
A. Ernest Everett THE HOUSE FURNISHER

DAY AFTER DAY NEW HATS ARRIVE
And They Are Taken From Their Boxes and Displayed For Your Approval
There are smallshaps — there is the prevailing broad brim — there are greys, blues, greens — and one that is a new one, pea green — above all, they are distinctive.
\$3.00, \$4.50, \$5.00
Fine Hats - D. Macree's Sons, Ltd, 63 King St., St. John, N. B. - Dependable Gloves