POOR DOCUMENT

MC 2033

MAY OPEN UP WAY TO TAX CIVIL SERVANTS

Text of Important Judgment of Privy Council---Legal Opinion is That Judgment Applies Here, and Dominion Employes Will Have to Pay Like Others.

A decision recently rendered by the privy council on appeal from the supreme court of Victoria, Australia, may have a very important bearing upon the question of the right of a province of Canada to tax salaries of officers of the dominion resident in the province and receiving their salary therein.

In the case in question which arose under the constitution of the commonwealth of Australia, the respondent, one Outrim, who was an officer of the Australia commonwealth and resided in Victoria and received his salary in that state, disputed his liability to be assessed in respect thereof for an income tax imposed by an act of the Victorian legislature.

The respondent is deputy postmaster-general in the state of Victoria and receives from the commonwealth a salary of £900. His objection to being assessed for the income tax was upheld by the supreme court of the commonwealth and leave to appeal to his majesty-in-council was subsequently granted on the ground that the commonwealth judiciary act so far as it attempted to transfer any matter previously within the jurisdiction of a state court to the category of federal jurisdiction was ultra vires of the federal parliament and that an appeal still lay in such matter to the privy council as of right.

The judgment on the appeal to his majesty-in-council was delivered by Lord Halsbury and is as follows:

This is an appeal from an order of the supreme court of Victoria in the commonwealth of Australia, in which the substantial question is whether the respondent, an officer of the commonwealth, is liable to be assessed for income tax imposed by an act of the Victorian legislature in respect of his official salary, he being resident in Victoria and his salary being received by him in that state:

"By the Victoria act (18 & 19 Vict. c. 55) it was enacted that there should be established in Victoria, instead of the legislative council then subsisting one legislative council and one legislative assembly constituted as therein provided, and it was therein further enacted that her majesty should have power by and with the advice and consent of the council and assembly in question to make laws in and for Victoria in all cases whatsoever.

"And in the Commonwealth of Australia Constitution Act (63 & 64 Vict. c. 12) it is further provided (s. 106) that: 'The constitution of each state of the commonwealth shall subject to this constitution continue as at the establishment of the commonwealth . . . until altered in accordance with the constitution of the state.'

"Sect. 107 provides: 'Every power of the parliament of a colony which has become or becomes a state shall, unless it is by this constitution exclusively vested in the parliament of the commonwealth or withdrawn from the parliament of the state, continue as at the establishment of the commonwealth.'

"No question arises either as to the general authority of the state of Victoria to impose taxation upon all who are within the ambit of its authority nor do their lordships understand that any question arises as to the legality of the tax in question other than the one question which has been argued before them. That question is, whether the power given in such wide words as have been mentioned above has been curtailed and so far restricted that, if a person be an officer of the commonwealth, though he may be resident in Victoria and may have received his salary therein, he is not taxable in respect of such salary.

"It is not contended that this restriction on the powers of the Victoria constitution is enacted by an express provision of the commonwealth act, but it is argued that, inasmuch as the imposition of an income tax might interfere with the free exercise of the legislative or executive power of the commonwealth, such interference must be impliedly forbidden by the constitution of the commonwealth, although no such express prohibition can be found therein.

"In favor of this argument the main reliance is placed upon a judgment delivered by Marshall, C. J., on an occasion when a similar question arose between the federal authorities and one of the states of the American union, McCulloch vs. State of Maryland (1). No. one would speak lightly of the authority of such a judge as Marshall, C. J., and dealing with the same subject-matter as that to which that most learned and logical lawyer applied his observations, his judgment might well be accepted as conclusive. But, as Griffith, C. J., himself points out, 'we are not . . . . bound by the decisions of the Supreme Court of the United States,' though, as the same learned judge says further on in the same case, D'Emden vs. Pedder (2) those decisions may be regarded as 'a most welcome aid and assistance' in any analogous case.

"But here the analogy fails in the very matter which is under debate. No state of the Australian commonwealth has the power of independent legislation possessed by the states of the American union. Every act of the Victorian council and assembly requires the assent of the crown, but when it is assented to, it becomes an act of parliament as much as any imperial act, though the elements by which it is authorized are different. If, indeed, it were repugnant to the provisions of any act of parliament extended to the colony, it might be inoperative to the extent of its repugnancy (see the Colonial Laws Validity Act, 1865), but with this exception, no authority exists by which its validity can be questioned or impeached.

"The American union, on the other hand, has erected a tribunal which possesses jurisdiction to annul a statute upon the ground that it is unconstitutional (3). But in the British constitution, though sometimes the phrase 'unconstitutional' is used to describe a statute which, though within the legal power of the legislature to enact, is contrary to the tone and spirit of our institutions, and to condemn the statesmanship which has advised the enactment of such a law, still, notwithstanding such condemnation, the statute in question is the law and must be obeyed.

"It is obvious that there is no such analogy between the two systems of jurisprudence as the learned chief justice suggests. The enactments to which attention has been directed do not seem to leave any room for implied prohibition. 'Expressum facit cessare tacitum.' And the language of the commonwealth act indicates with sufficient clearness that its framers had not overlooked, as indeed it would be impossible to suppose they could have overlooked, the constitution of each state of the new commonwealth as declared and enacted by the statutes under which they were created.

"It is quite true, as observed by Griffith, C. J., in the above mentioned case of D'Emden vs. Pedder (1) that: 'When a particular form of legislative enactment, which has received authoritative interpretation, whether by judicial decision or by a long course of practice, is adopted in the framing of a later statute, it is a sound rule of construction to hold that the words so adopted were intended by the legislature to bear the meaning which has been so put upon them.

"But it is an extraordinary extension of such a principle to argue that a similarity, not of words, but of institutions, must necessarily carry with it as a consequence an identity in all respects. It is to be observed that the principle is variously stated by the learned judge in two of the cases to which their lordships were referred as containing the reasons for the judgment under appeal. In D'Emden vs. Pedder (1) the learned chief justice says: 'We cannot disregard the fact that the constitution of the commonwealth was framed by a convention of representatives from the several colonies. We think that, sitting here, we are entitled to assume—what after all is a fact of public notoriety—that some, if not all, of the framers of that constitution were familiar, not only with the constitution of the United States but with that of the Canadian Dominion and those of the British colonies. When, therefore, under these circumstances, we find embodied in the constitution provisions undistinguishable in substance, though varied in form, from the provisions of the constitution of the United States which had long since been judicially interpreted by the supreme court of that republic, it is not an unreasonable inference that its framers intended that like provisions should receive like interpretation.'

"The first observation that arises upon this argument is that the chief justice does not state what are the provisions 'undistinguishable in substance, though varied in form.' And it is extremely difficult to understand the application of the principle involved unless the comparison is made clear by the juxtaposition of the provisions. The same learned judge, in Deakin vs. Webb and Lyne vs. Webb (2) says, as justifying his rejection of the relevancy of the distinction between the governments of the United States and the constitution of the English monarchy: 'It is a matter of common knowledge that the framers of the Australian constitution were familiar with the two great examples of English-speaking federations and deliberately adopted with regard to the distribution of powers the model of the United States in preference to that of the Canadian Dominion.'

"Again, it is somewhat difficult to know what it is to which the learned judge refers and the only explanation he gives is that 'they used language not verbally identical but synonymous for the purpose of defining that distribution.' It is, indeed, an expansion of the canon of interpretation in question to consider the knowledge of those who framed the constitution and their supposed preferences for this or that model which might have been in their minds. Their lordships are not able to acquiesce in any such principle of interpretation. The legislature must have had in their minds the constitution of the several states with respect to which the act of parliament which their lordships are called upon to interpret was passed.

"The 114th section of the constitution act sufficiently shows that protection from interference on the part of the federal power was not lost sight of. It is impossible to suppose that the question now in debate was left to be decided upon an implied prohibition when the power to enact laws upon any subject whatsoever was before the legislature. For these reasons their lordships are not able to acquiesce in the reasoning of the high court judgments governing the judgment under appeal.

Reverse Judgment.

"They will therefore humbly advise his majesty that the judgment of the Supreme Court of Victoria ought to be reversed, that it ought to be declared that the salary in question was rightly included in the state assessment and was liable to income tax, and that each party ought to pay his own costs of the special case and in the supreme court.

"With respect to the objection urged—both as a preliminary objection and one of substance—to the hearing of the appeal at all by this board, their lordships are disposed to adopt the reasoning of the supreme court in giving leave to appeal. The only basis upon which the objection can be suggested to be founded is the commonwealth act, and no direct authority under that act has been shown. If, as Hodges, J., says, there is no direct authority, it is not reasonable to suppose that the British parliament ever intended so important an end to be attained by indirect or circuitous methods. 'In such an important matter direct authority would be given, or none at all, and none is directly given.'

"The learned judge continues: 'I may further observe that the appeal to the king-in-council was, as a matter of history, one of the matters that was prominently before the British legislature at the time it passed the Commonwealth Constitution Act, and the extent to which a citizen's chance of getting a hearing from that august tribunal is affected is shown in ss. 73 and 74. Neither of these do not authorize the commonwealth parliament to take away the right in such a case as the one I am now considering, nor does any section directly give such authority. And I think I might content myself by saying those two sections deal with this subject and do not authorize the commonwealth parliament to deprive the subject of this right of appeal against a judgment of the state court, and no other section gives such authority.'

"Their lordships also concur in what the same learned judge says at the end of his judgment: 'If the federal legislature had passed an act which said that hereafter there shall be no right of appeal to the king-in-council from a decision of the Supreme Court of Victoria in any of the following matters, and had then set out a number of matters, including that now under consideration, I should have felt no doubt that such an act was outside the power of that federal legislature. And, in my opinion, it is outside their power to do that very thing in a roundabout way.'

"Their lordships will therefore humbly advise his majesty that the petition presented by the Commonwealth of Australia for a dismissal of the appeal on the ground of its incompetency ought to be dismissed.

"There will be no order as to the costs of the appeal as between the appellant and the respondent. The commonwealth must pay the appellant's costs of the intervention." Solicitors for appellant, Freshfields; solicitors for respondent, Broad & Cheston; solicitor for intervenant, J. H. Galbraith.

If this judgment of the privy council is applicable under the constitution of Canada it would appear that notwithstanding all decisions of the Supreme Court of New Brunswick and of other courts of the provinces of Canada to the contrary, all employes of the dominion are liable in the provinces in which they reside and in which their salaries are paid for assessment under provincial legislation for taxes to be raised for provincial or municipal purposes.

It may be that the case cited may be distinguished in some way so as to relieve the federal civil service employes but the opinion seems to be that it is applicable here and in such case the result would be a substantial increase in the city revenue.

NORTH SHORE WOMAN AND THREE CHILDREN PERISH IN STORM

Driven from Wrecked House They Froze to Death—Father Saved One Child, But Got Lost in Blizzard on His Return.

A Bathurst despatch says news was received there Friday of a sad fatality which occurred at St. Isadore, a small settlement between Caraquet and Shippegan, the particulars of which are as follows: On Wednesday afternoon during the heavy gale the roof and upper portion of John Comeau's house was blown down. The family had to leave the house. Comeau took one child to the nearest house, a quarter of a mile distant, and returning for the rest of the family got lost in the storm. Reaching the house the following morning in a very exhausted state he found his wife and three children in the snow frozen to death.

ANOTHER SMALLPOX CASE

John Northrup, of Adelaide Street, Has it in Mild Form.

John Northrup, son of James A. Northrup, 159 Adelaide street, was taken to the isolation hospital Friday morning suffering from a very mild type of smallpox. The usual precautions were promptly taken, the house was disinfected and those living there vaccinated.

The case is a peculiar one, for the history of the patient, who is about eighteen years old, does not show that he came in contact with any contagion. Another point is that he is the only one of the family who had not been vaccinated recently.

Patience—"What reason had she for marrying him?" Patrice—"Why, he had money." Patience—"That is not a reason; that's an excuse."

LOCAL NEWS.

Thirty-four babies were born in the city last week. Ten of the newcomers were boys.

The dredge Beaver while operating at the Long wharf recently brought up some of the timbers of a wrecked schooner which had been lying under three or four feet of mud.

There were twelve deaths in the city last week from the following causes: Phythisis, three; meningitis, congestion of lungs, two; old age, inanition, premature birth, whooping cough and pleuro-pneumonia, one each.

On Saturday the steamers Stanley and Minto made the trip across Northumberland Straits without interruption and it is felt that communication between P. E. Island and the mainland is now assured for the season.

Miller's mill started operations for the season Saturday and Randolph & Baker's this week. Dunn's mill at Grand Bay will not be running this summer and it is reported J. A. Gregory's mill at the same place will also be shut down.

It is expected that the C. P. R. steamers Empress of Britain and Montezuma, due here in the next two weeks, will bring between them 3,640 immigrants. The Montezuma, from Antwerp, will have 2,140.

On Saturday the St. John Railway Company voluntarily raised the pay of all motormen and conductors who have been in their service more than three years. They also made each of them a present of a free uniform.

Fred McLuskey, of Fairville, had his right leg broken Friday on the C. P. R. steamer Montrose. He was taken to the emergency hospital, where Dr. F. L. Kenny set his limb and later he was removed to the General Public Hospital.

Rev. C. T. Phillips was hurt in a railroad accident at Debec a few days ago. He was standing in a car aisle when a jolt threw him along the aisle. His head struck on a projection of a seat, injuring him severely. It is said he will be confined to bed for two weeks.

Councillor James Lowell and H. M. Hopper, of the street railway, are authority for the statement that the C. P. R. are to lower their tracks at the Fairville crossing and the building of an overhead bridge for teams and the street railway will be necessary.

At Chubb's Corner Saturday Auctioneer T. T. Lantalum sold Roy Baird's house, 177-179 Princess street with warehouse in the rear to H. H. Pickett for $6,405. Fred L. Roderick bought the two properties on the south end of Canterbury street for $532. They were sold for city taxes. The Hazlehurst property was withdrawn.

Col. Hanbury-Williams, C. V. O., C. M. G. and A. D. C. to his excellency the governor-general, called to pay his respects to the mayor at city hall Friday afternoon and to inform him that Earl Grey would visit St. John towards the end of July or the beginning of August. The mayor was absent at the time and Col. Hanbury-Williams left a note explaining the object of his visit.

While working on Long wharf Friday William Brown, a ship carpenter, who boards at 72 Adelaide street, fell between the wharf and the tug Lillie, striking on his head. The outer bone of his skull was broken and Dr. W. F. Roberts, who attended him found it necessary to remove two pieces of bone. Last evening the injured man was reported to be resting comfortably.

In St. Jude's church, Carleton, Friday evening twenty-six candidates were confirmed by Bishop Richardson. Eleven males and fifteen females was the proportion. The bishop gave two addresses, one before the confirmation ceremony and one afterwards. The large congregation at the close of the service gathered in the school room and W. O. Dunham, the church warden, welcomed the coadjutor bishop in an address. The bishop suitably replied and afterwards a reception was held.

Rev. Perry J. Stackhouse has definitely decided to accept the call unanimously extended to him some time ago from Campbellton. A committee appointed by the Tabernacle church to ask him to reconsider his resignation waited on him last night and received an answer to this effect. He also announced that he would preach his last sermon in the Tabernacle church the last Sunday in April, taking up his new duties the first Sunday in May.

A Halifax exchange reports that the New York Life Insurance Company has amalgamated its Halifax and New Brunswick branch offices, and after May 1 the Halifax office will be headquarters for the maritime provinces. This change is in accord with the policy of retrenchment following as a result of the Armstrong legislation. D. P. Flannery, agency director, and H. C. Crowell, cashier of the St. John branch, will be transferred to Halifax in the same capacity.

There is a rumor that the Carleton post office is to be closed and the business be conducted on this side of the harbor. Inquiries made from Inspector Colter and Postmaster Hanington were met by the assurance that these officials knew nothing of it, although they did not deny having heard the report. Another report is that the office in Carleton will be continued and that a west side postmaster will be appointed soon. An official connected with the general office is now acting.

Policeman James Gosline of West End, received a telegram from Palhouse, Washington, last evening, announcing the death of his daughter, Mrs. Beulah Myrtle Peterson. The telegram followed one received Sunday night telling of Mrs. Peterson's serious illness in hospital. Burial will take place there. Mrs. Gosline, who has been ill for four weeks with blood poisoning, was taken seriously ill last evening and for a time it was feared she would not recover but she became somewhat better.

The closing meeting of the Queen square mission study class was held at the residence of Mrs. Stephen Bustin Thursday evening. There were twenty-five members present, and a guest of the evening was Mrs. Stephen Blizard, one of the oldest members of Queen square church. The programme was of the nature of a review of missionary work in the Island World. A map exercise was conducted by Mrs. Gronlund; an excellent paper was read by Miss B. Thompson on the life of Robt. L. Stevenson in Samoa, and a number of members gave incidents from the lives of the great missionaries of the Pacific islands. Refreshments were served.

OBITUARY.

Miss Ella S. Gough.

Miss Ella S. Gough, a former resident of Fredericton, died in Boston on the 21st aged fifty-two years. She was well known here and was a sister of Mrs. D. J. Brown and Mrs. F. A. McAndrews, both residents of this city. She was a daughter of the late Martin H. Gough, of Fredericton.

Sister Mary Joseph.

Miss Elizabeth W. Morley, a member of the community of the Monastery of St. Clare, Evansville (Ind.), died there recently. For a time after first coming to America, she conducted an academy for young ladies in this city.

George N. McDonald.

George N. McDonald died yesterday morning at his home in Rock street, after an illness of five years. He was aged thirty-four years, and was an engineer previous to his illness. He was a native of Belyea's Cove, Queens county, where his parents reside. He had lived in this city for the last sixteen years, and during that time had made many warm friends who will be sorry to hear of his death. He is survived by his wife, formerly Miss Mary McKay, and two small children. A brother, Frank, lives in Melrose (Mass.), and to him word of Mr. McDonald's death was wired yesterday.

Charles Blackman.

The death of Charles Blackman occurred at Bayside on March 22 after a lingering illness. Deceased was in the 80th year of his age, and was a much respected resident. Interment will take place at Bayswater tomorrow at 2.30. Funeral services will be held at his late residence. Deceased leaves a wife and one sister residing in Berkley, California.

Constance T. Wells.

Friends of Mr. and Mrs. David Wells, of 89 Middle street, West End, will sympathize with them in the death of their infant daughter, Constance T. Wells, which occurred Thursday. The little one was sixteen months and fourteen days old and died of meningitis of the brain.

Thomas Rankine

Word of the sudden death of Thomas Stanley, the fourteen year old son of Mr. and Mrs. Henry C. Rankine, was received Sunday. He died in New York. No particulars of the cause of the lad's death were received. About two weeks ago he and his parents left here for New York. The boy had been ailing for a year and the doctors here advised that he be taken to New York with the idea of consulting a specialist. The boy's father is a member of the firm of T. Rankine & Sons.

Ernest Mitchell.

The death of Ernest Mitchell, only son of David Mitchell, of 27 St. Andrew street, well known in former years as a caterer, occurred Friday. The deceased was in his fourteenth year, and had been ill for some time.

Mrs. Charles J. Sayre.

Richibucto, March 21—The death of Mrs. Sayre, widow of Charles J Sayre (a lawyer well known throughout the province and at one time M. P. P. for Kent), occurred here yesterday morning at the residence of her son, Fred S. Sayre, registrar of deeds.

Mrs. Sayre, who was about seventy years of age, had been in failing health for more than a year, and this winter had been confined to her bed, having had several attacks of pleurisy. She is survived by two sons, William and Fred S.; and three daughters, Mrs. A. C. Storer, of this place; Mrs. W. A. Cowperthwaite, of Moncton and Miss Fannie Sayre, who is in the west.

Mrs. Sayre's death will be learned with regret by many friends throughout the maritime provinces.

Miss Mary E. Keefe.

Woodstock, March 21—Mary E. Keefe died at her home in Lakeville (N. B.), at 9.30 Tuesday evening. She was twenty-five years of age and had been ill with lung trouble for a few months, yet her sudden death was not so soon expected.

Deceased was the only daughter of Mr. and Mrs. Laurence Keefe, and leaves beside her parents, three brothers and two half-sisters to mourn her sad loss. John M., a student at St. Joseph's College, is a brother; and Frank and Laurance, two other brothers, are at home. Mrs. John Lenehan, of Woodstock, is a half-sister, as is also Mrs. Richard A. Crabb, of Debec Junction.

She was popular with all, and her untimely death will be deeply mourned by a large circle of friends and relatives.

Mrs. Rose A. Lockhard.

The death of Mrs. Rose A. Lockhard, wife of William H. Lockhard, occurred at her husband's residence, 24 Barker street, early Sunday morning. Mrs. Lockhard was born in this city 44 years ago, and was the daughter of Mr. and Mrs. John McAuliff. She is survived by her husband, one son, William, and three brothers—William, John C., and Michael McAuliff, all of this city, and two sisters, Mrs. Wm. Nugent, 18 Kitchener street, and Mrs. John O'Brien, of Amherst.

The funeral will be held on Tuesday at 8.30 a. m., from her late residence. Requim high mass will be celebrated at 9 o'clock, at Holy Trinity church, and burial will take place in the new Catholic cemetery.

The deceased was a lady of estimable qualities and was well known and very popular in a wide circle of friends and acquaintances who will receive the news of her death with much regret.

Henry L. Small.

Victoria, B. C., March 21—"Tell mother not to worry about me." This is the last pathetic message that a mother in far away New Brunswick will receive from her stalwart son who came to the west to try his luck in life's lottery. On Monday morning there died at Nanaimo Hospital Henry L. Small, a passenger on the S. S. Nanaimo, who had been taken suddenly ill; he remained unconscious from his seizure to his death. All that is known of him is contained in a letter written on the steamer addressed to a brother, George, at Collina (N. B.), which he had evidently intended to mail at Nanaimo. The letter concludes: "I have not struck a good job out here yet, and may be back east in time to help you harvest the crop. But tell mother not to worry about me, as I am all right."

From former residents of Collina, now in the city, it was learned last evening that Mr. Small is survived by his mother and two brothers—George, of Irish Settlement, and Frank L., formerly principal of the Apohaqui Superior School, but at present engaged in study at Mt. Allison University.

The young man's home was at Irish Settlement about two miles and a half from Collina. He was said to be a young man of good character, and was very highly thought of by his former neighbors, who were shocked to hear of his sudden death.

Martin J. Goode.

St. Stephen, March 24—The funeral of Martin J. Goode, of Calais, took place this afternoon and was probably the largest funeral ever held in Calais. Services were held in the Catholic church, Rev. Father Horan officiating.

Mr. Goode was born in Calais forty-two years ago and had been ill but a few days with typhoid fever. He was a charter member of St. Croix Council Knights of Columbus and past grand knight at the time of death. He was state warden of that order. He had carried on the shoemaking business and was city marshal in 1905. The pall-bearers were the present and five past grand knights. The and five small children, who will mourn their great loss and the city loses a sterling citizen.

Mrs. R. T. Braine.

Halifax, N. S., March 24—(Special)—R. T. Braine, of Halifax, received a despatch from Montana, tonight announcing the death of his wife. She had gone to Montana a few weeks ago to visit her daughter. Mrs. Braine was attacked with pneumonia and after a short illness passed away. She was a daughter of the late Rev. James Buckley.

Frederick Christopher.

In Philadelphia recently the death of Frederick Christopher, aged forty-four, took place suddenly. He was a son of the late John Christopher and left here seventeen years ago. Wm. Christopher, of the west side fire department, is a brother. A wife also survives.

David Kirkpatrick.

At the advanced age of ninety-one years, David Kirkpatrick passed away on Saturday evening after a short illness. Deceased came from Donegal (Ire.) when thirteen years of age and was one of eight brothers who settled in this province. In 1850 he was married to Miss Ruth Gibson, daughter of Edward Gibson, of Quaco, who survives him. He also leaves two daughters and two sons. He was a deacon of the Methodist church.

SEVENTEEN ALDERMEN AND OLD WARD SYSTEM

Fredericton, N. B., March 22.—The St. John election bill was shorn of one of its objectionable features by the municipalities committee of the legislature this afternoon. The committee decided to recommend that the number of aldermen at large be reduced from six to four and that should the council desire to adopt the district system or make any further change in the future in the system of electing aldermen, authority will be given them to submit the matter to a plebiscite on a two-thirds vote of the council.

The new section of the election bill drafted by the sub-committee and submitted to the house this evening by Premier Pugsley is as follows:

"The common council of the city of St. John may at any time by a two-thirds vote provide for the taking of a vote of the electors of the city of St. John on the question of reducing the number of aldermen generally, or of the aldermen-at-large, or of dividing the city into districts and providing for the representation in the common council of each such district or returning to the system in force immediately prior to the passing of this act, which ever the common council by such two-thirds vote may decide to be in public interest; and the said common council may frame a scheme for the representations of the people of the city in said common council, and submit the same to the electors for approval or disapproval, and may make all necessary orders and regulations for the taking of the vote, the form of ballot, the declaration of the result of the vote and all other matters connected therewith. The qualifications entitling electors to vote on such question shall be the same as for the election of aldermen of the city.

"If the question should be decided in the affirmative the scheme so approved of shall come into force at the next annual election for aldermen of the said city.

"Any orders which the said common council may pass for the purpose of carrying into effect such vote shall have the same force and effect as if enacted by the legislature."

On motion of Mr. Lantalum the legislature this evening agreed to postpone further consideration of the bill until next Wednesday.

VETERANS ENJOY ANNUAL RE-UNION

Pleasant Time in Park Hotel at Dinner Friday Night

The annual dinner of the N. B. Military Veterans' Association Friday night in the Park Hotel was a most enjoyable function. Among the invited guests present were W. J. Willison, of Toronto; Mayor Sears, Ald. Sproul, J. King Kelley, and Douglas McArthur.

After the good things in the menu had been fully discussed, James Emery, the president of the association, proposed Our Guest to which Mr. Willison responded in a happy and a appropriate speech.

James Hunter, secretary of the association, next proposed the Active Militia, to which Captain Wedderburn responded in a neat speech. The chairman then proposed the South African Veterans, to which Mayor Sears, as honorary president of the South African Veterans' Association, and Walter Irvine responded.

The next toast was Our City and Citizens, Mayor Sears, Ald. Sproul, and Ald. Willet responding.

The toast of the Boys' Brigade elicited replies from Col. Buchanan, Sergeant McCarthy and Wm. Hawker.

At this point the secretary, James Hunter, read letters of regret from Col. M. B. Edwards, Capt. Thos. McKenzie, of Fredericton, and William Starkey of Moncton. D. McArthur was the last speaker to respond to Our City and Citizens.

The trades, proposed by Capt. Wedderburn, were spoken for by J. King Kelley and The Press by H. E. Codner of the Globe, and Mr. Willison of Toronto. Joseph Murdoch sang The Standard on the Braes O Mar, and Mr. Baird gave two recitations.

The 17th inst. was the 22nd anniversary of Chief Justice Tuck's elevation to the bench. He was appointed a judge March 17th, 1885. He was acting chief justice in April, 1894, and was appointed chief justice in May, 1896.

Store open evenings until 8 p. m. Saturdays, 11 p. m.

UNION CLOTHING CO.

26-28 Charlotte Street, St. John, N. B.

Old Y. M. C. A. Building. ALEX CORBET, Mgr.

Hand-Tailored Easter Suits at $15.00 Here

In other words, in so far as practicable, each garment has been fashioned wholly by hand. Stitched and moulded step by step into lasting shape rather than being ironed and pressed into a temporary shape. SEE OUR OTHERS AT $5, $6, $7, $8 to $22.

MEN'S TOP COATS in all the latest styles and cuts. Black and Fancy. Prices $9.00, $10.00 and $12.00.

BUY A PAIR OF $3.00 TROUSERS FOR $1.98 HERE.

WE SELL PROGRESS BRAND CLOTHING.

Union Clothing Co.

OLD BOOKS FOUND IN COLLECTION OF NATURAL HISTORY SOCIETY

Geoffrey Chaucer of 1598 and a Bible of 1618 Among the Number—A Unique Volume of Natural History.

There is for most people a fascination about old books which is quite apart from the charm of possession. The museum of the Natural History Society of New Brunswick is possessed of some which will well repay inspection. Among these may be mentioned a black letter edition of Geoffrey Chaucer dated 1598. It is wonderfully well preserved and the printing clear and distinct. The title page is a magnificent specimen of the work of the engraver. It is very ornate and is in effect a complete genealogical tree of the father of English poetry.

Still another volume which will attract much attention is an English Bible of 1618. Such early specimens of the authorized version are by no means common. This one is only slightly worn as to the cover. It is a large book and contains, besides the usual canonical books, the Apocrypha, large parts of the litargy of the English Church, and a collection of metrical versions of the Psalms. The collection should be much larger than it is, but it contains, besides these, many volumes of the sixteenth and seventeenth centuries.

Unique Volume of Natural History.

But while the curiosity of some will be satisfied in admiring the quaint old printing and pictures in the books there are others who will desire a closer intimacy. And those who have patience to wade through some of them will be amply rewarded. For instance there is among the collection a small volume of natural history, the contents of which will surprise even the learned members of the society. This bears the date 1769 and the title is:

"A Description Of Three Hundred Animals, viz., Beasts, Birds, Fishes, Serpents and Insects; with a Particular Account of the Manner of Their Catching Whales in Greenland; Extracted from the Best Authors and Adapted to the Use of All Capacities; Illustrated With Copper Plates Whereon is Curiously Engraven Every Beast, Bird, Fish, Serpent and Insect described in the whole Book. The Tenth Edition, Carefully corrected and amended. London, Printed for H. Woodfall, J. Rivington, R. Baldwin, Hawes, Clarke & Collins, S. Crowder, T. Caslon, and Robinson & Roberts. Price 2s. 6d."

The title page, it will be allowed, is copious enough. In looking over the places, of which there is a generous supply, one cannot but come to the conclusion that the artist did not study his subjects first hand. Even such familiar animals as the cow, horse, ox, ass, sheep and mule have taken on very questionable shapes under his pencil, while some of the other forms he pictures are altogether monstrous and terrible.

But it is in the letterpress the chief distinction of the book rests. The first animal he describes for instance is the lion. He has some amazing particulars to relate of the king of beasts. For instance he says: "His eyes are red, fiery and hollow, not very round, nor long, looking awry. His Sight and Smelling, are very acute and he sleeps with his Eyes open." The writer is by no means credulous however in some matters at least, for he concludes his notice of the lion thus:

"Lions are thought to be long lived, because many of them have been found toothless; but this is no certain Sign, as it may proceed from their corrupt Breath, or other Causes."

On the whole the descriptions are of the shortest and, judged from our modern standpoint, utterly inadequate. In his notice of the unicorn he says that great virtues are ascribed to the horn of the animal "in expelling of Poison and curing of several Diseases."

One of the most fearful beasts which he describes is undoubtedly the Manticora. It is not stated what region is afflicted with these monsters, but they are said to have a triple row of teeth in both jaws, face and ears like a man's, and, as if the catalogue were not yet sufficiently large, are credited with the possession of a tail like a scropion's armed with a sting and sharp pointed quills. It is not said to be a carnivorous beast, although of incredible wildness. The accompanying picture of the Manticora is indeed a wonder.

Another beast which the author describes is the Lamia. Of this creature he says there are many fictitious stories. He adds: "It is said to be bred in Libya and to have a Face and Breasts like a very beautiful woman. The Lamia is said to be the swifest of all beasts and "by its fraud it destroys men." The writer concludes his description with the words "Its body is scaled all over."

Had one time it would be delightfully spent in the company of this old naturalist. It is quite true that he knows nothing whatever of genera or species but he is gifted with a faith that is wholly admirable. In his notice of the Elke he says "There is great virtue ascribed to its hoof in medicine." Of the baboon he says: "It will imitate a great many of human Actions, loving as is said wonderfully to wear Garments, and will of his own Accord, cloath himself with the skins of such creatures as he kills. Monkeys he dismisses with seven lines, remarking that they are "expert at climbing, mischievous and unlucky."

The lynx, contrary to modern ideas, is said to be "loving and gentle to his keeper and not cruel to any man." The chameleon is described on the same page as the lynx. Concerning this "beast" the author says that some assert it lives on air. He has grave doubts of this because others have told about finding flies in their stomachs. The bison is said to be of such great strength that he can toss "an horse and his rider." The most astonishing thing about the bison, however, is that "with its Tongue, which is hard and rough like a File, it can draw a man to him whom by licking he can wound to Death."

The part of the volume devoted to birds is really well illustrated even to our modern tastes and the descriptions are not too fanciful. One can spend profitable time over the account of Greenland whaling. The pictures here are also good. Lib. IV., which is the last, is devoted to Serpents and Insects. Three dragons, fearsome looking things, are pictured but the author questions whether these ever actually existed. He deals at great length, however, with the Cockatrice, which he does not doubt is hatched from a rooster's egg. The only point he discusses is whether the monstrosity is hatched out by chanticleer himself or a snake or toad. The author does not waste much time with caterpillars and butterflies which he includes under the head of insects.

A WELL CONTENTED SCOTCH IMMIGRANT

Here's a Man Who, in Eight Months, Kept Himself, Sent $280 to His Wife and Bought Passage Home.

For an immigrant who landed in Canada less than nine months ago to have earned enough money to send $280 home to his wife, and still have enough and to spare to book his passage back to Scotland, speaks well for the advantage Canada to the man who is willing work.

Among the passengers on the ste. Empress of Ireland Friday was Jose Munro, who for the last eight months had been working in the coal mines at Inverness (C. B.), and was returning to his home owing to an injury to his eyes, received in the pits. Speaking to a Telegraph reporter, Mr. Munro said he had been steadily earning $3 a day since he started, and could have made more. His board had cost him $3.75 a week and out of his savings he had sent £56 to his wife.

He was sorry to be leaving Canada, but owing to the injury to his eyes, caused by a blow from his pick, he was obliged to take a rest and under the circumstances he thought he might as well make the trip home. He was well content with Canada as he found it, and expressed the opinion that it was a great country if a man would work. The trouble was, he added, that too many came out thinking they could make an easier living than in the old country.

Mr. Munro paid between $34 and $35 to take him home. He did not grudge an extra five shillings, he said, to sail in the steamer Empress. He had picked her out as the best boat to sail in, and came on here in preference to starting the voyage at Halifax.

Warning to Seed Buyers.

Purchasers of red clover, alsike and timothy seeds who want a good, clean article should see to it that the seeds they buy are clearly represented by a reliable person or firm to be of first quality, by being marked "No. 1," "Prime," "Fancy," "XXX," or such other designation for which a special standard of purity is fixed in Section 4 of the Seed Control Act.

"Government Standard" is a term coined by seed vendors and may be misleading unless clearly understood. Section 4 of the act fixes a standard of quality in respect to weed seeds, below which timothy, alsike and red clover seeds are not allowed to be sold for seeding, either by farmers or seed merchants. This standard allows of the weed seeds named in the act about 90 in one ounce of red clover, 200 in one ounce of alsike, or 400 in one ounce of timothy seed. It is to seeds that will pass this lower standard, but are not sufficiently clean to grade "No. 1" that the term "Government Standard" was attached last season.

Some seed vendors have advertised seeds under "Government Seal." No government seal is used on any seeds offered for sale in the trade. Some reliable seed houses sell grass and clover seeds sealed by them for which they alone are held responsible so long as the seal remains intact, but not after it is broken.

To avoid the provisions of Section 3 of the act, which applies mainly to seed grain, some seed vendors represent to farmers that, on account of the Seed Control Act, they are offering their grain for sale for milling or feeding purposes. If offered for sale for seeding, such seed vendors are required to make clear to intending purchasers that the seed contains wild oats, wild mustard, cockle and such other noxious weed seeds when they are in the seed. The object of the act is to protect farmers who want to protect themselves against such weeds. It provides the means for farmers to buy seed intelligently. Farmers who deliberately buy feed grain and use it for seed can scarcely hope for legislation that will protect them from loss on account of noxious weeds.

G. H. CLARK,
Seed Commissioner and Official Seed Analyst.

It is feared that the fearful storm of Wednesday may have claimed a human life as its victim, as a man named David Bern, employed on the Allan liner Ionian as a barber, left the ship on that day and has not been heard of since. The ship was docked at the I. C. R. pier, but sailed Saturday for Liverpool. It is feared that the man may have fallen over the wharf and been drowned during the thick snow storm.

While a new organ for Stone church is in contemplation, no order has been placed and the matter will be taken up by the congregation at the Easter meeting.