

CO-PARTNERSHIP NOTICE.

WE, the undersigned, have this day entered into partnership under the name, style and firm of

THOS. W. SMITH & SON,
for the carrying on of the business

MERCHANT TAILORS

GENERAL OUTFITTERS

at the old stand heretofore occupied by THOMAS W. SMITH, on Queen Street.
Dated this 25th day of June, A. D. 1881.

THOS. W. SMITH,
H. LEBARON SMITH.

CARD.

To our Customers and the Public generally—

MR. T. W. SMITH, aided by his son, has succeeded in establishing a firm basis, by strict attention to business, low prices, and careful consideration of the requirements of his customers.

A First-Class Modern Tailoring and

OUTFITTING

ESTABLISHMENTS

and has been induced from his growing trade and the increasing demands of the public, to enlarge his business so as to supply every article required for the covering of man. To carry out this idea, and to enable him to fulfil all orders, he has associated with him his son, Mr. LEBARON SMITH, so long and favorably known to his patrons, and has added a customer's

SHOEMAKING

ESTABLISHMENT

to his former lines; and has also largely increased his premises and work-rooms.

T. W. Smith & Son

are now, therefore, prepared to furnish any gentleman with a

Complete Outfit from

Head to Foot,

and at the lowest prices going; and hope to procure from the citizens of Fredericton, and the country generally, that patronage to which their work and attendance, low prices, and courteous and prompt attention to business must entitle them.

THOMAS W. SMITH & CO.

Fredericton, July 7

ANNUAL

Christmas Sale!

DECIDED BARGAINS

AT THE

ALBION HOUSE.

Our usual Christmas Sale is now going on, and all seem to be delighted with the beautiful assortment we are this season showing, and the very low prices which we are quoting.

Seasonable Dress Goods

from 8 cents per yard up to the richest and most costly fabrics.

LADIES' CLOTH SACQUES,

beautifully trimmed \$1.75 to \$18

DRESS SILKS.

Black and Colored

VELVETEENS,

for richness of appearance, quality and finish, these goods cannot be surpassed.

A SPLENDID STOCK OF

BERLIN WOOL GOODS,

marked surprisingly cheap.

GREAT BARGAINS IN

Ladies' Furs, Muffs, Caps, Ties,

Boas, &c., &c.

Ladies' Gossamers, Hosiery, Scotch and Canadian Underclothing; Gentlemen's Silk Scarfs and Handkerchiefs.

Ladies' Silk Scarfs, in immense variety and all the New Shades and Combinations.

A splendid stock of Useful and Fancy Articles suitable for

Christmas Presents

—AND—

NEW YEAR'S GIFTS.

Park's Cotton Wares at Factory Prices.

WE have in former years at our Christmas Sale, gave the public bargains in every department, and this season we have made unusual preparations to meet the wants of customers, and we expect to have a call from all the friends of the "Albion House" before the 25th.

WE take pleasure in wishing all a Merry Christmas and Joyous New Year.

F. B. EDGECOMBE.

Socks, Mitts, Homespun, wanted in exchange.

Maritime Farmer.

FREDERICTON, N. B., January 26, 1882.

Assessment.

In St. John there has been, very lately much discussion over the assessment question, in the Common Council, the press, and, of course, among the people generally.

It is very difficult matter, so to adjust taxation as to make it fall equally on all classes, so as not on the one hand to oppress the man with exiguous income from labor, handicraft, or small precarious business; or on the other, to overburden the man of comparative wealth, or of fair means; to pay respect to the rights of the poor, and to encourage the investment of capital in houses, etc., and so retard the growth of a city or town, and not to allow the owners of personal property of any description to escape paying their due share of the common burden.

Every one who imagines, has his own notion of curing the defects of the system of assessment in the place where he lives. One is for taxing rich and poor alike in the matter of, and in proportion to, their income. Others are for piling it on the rich, and in an ascending scale according to the amount of their wealth; others are for laying the heaviest burden on the man who has the most land, or the most stock, or the most property of any kind.

Our contemporary, the St. John Globe, says that, "no doubt in time will be discovered that the true principle of taxation will be to make every man pay in proportion to his ability to pay." This certainly, is the equitable principle which ought to underlie all systems of assessment. The poor man would then pay no more or no less than he ought, as a citizen having the benefit of the protection of civil government, to pay, and from the payment of which just share very few poor honest men, we imagine, desire to escape.

Having laid down the above dictum, incontestable proposition, the Globe proceeds to say that "when that principle is applied the rich man only, and the man of fair means will pay." We both feel and see how that result will come about, or the pertinence of the inference it draws from that assertion. "For the Globe adds, 'it is clear that a man who owns \$50,000 or \$100,000 of property is better able to pay a large sum, than a man of \$5,000 is able to pay a small sum. Therefore there should be an ascending scale. If, for example, \$10,000 pays \$1,000 tax, \$100,000 ought to be \$10,000, or \$200,000, ought to be \$20,000, or \$300,000, ought to be \$30,000, or \$400,000, ought to be \$40,000, or \$500,000, ought to be \$50,000, or \$600,000, ought to be \$60,000, or \$700,000, ought to be \$70,000, or \$800,000, ought to be \$80,000, or \$900,000, ought to be \$90,000, or \$1,000,000, ought to be \$100,000, or \$1,100,000, ought to be \$110,000, or \$1,200,000, ought to be \$120,000, or \$1,300,000, ought to be \$130,000, or \$1,400,000, ought to be \$140,000, or \$1,500,000, ought to be \$150,000, or \$1,600,000, ought to be \$160,000, or \$1,700,000, ought to be \$170,000, or \$1,800,000, ought to be \$180,000, or \$1,900,000, ought to be \$190,000, or \$2,000,000, ought to be \$200,000, or \$2,100,000, ought to be \$210,000, or \$2,200,000, ought to be \$220,000, or \$2,300,000, ought to be \$230,000, or \$2,400,000, ought to be \$240,000, or \$2,500,000, ought to be \$250,000, or 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