Guelph Evening Mercury

OFFICE .....MACDONNELL STREET

MONDAY EVENING, FEB. 1, 1869.

The Assessment Law.

The new assessment act passed during the last session of the Ontario Legislature is now in force—and in order that our readers may understand its provisions, we purpose giving a *resume* of the alterations from the old law, and the main provisions of the new one. The assessments for the present year are to be made under the provisions of this act, so that no time is to be lost in giving the people the result of the labours of our legislators. In many respects, the law just passed is an improvement on the old one, while in some particulars there is still great need for amendment. Under the head of exemptions are included the personal property and official income of the Governor-General, and the official income of the Lieutenant-Governor; the annual official salaries of the officers and servants of the several government departments at Ottawa and Toronto.

The exemptions further include so much of the personal property of any person as is invested in mortgage upon land, or is due to him on account of the sale of land, the fee or freehold of which is vested in him, or is invested in the debentures of the Province, or of any municipal corporation thereof, and such debentures. The interest derived from mortgages on real estate is, however, subject to taxation. The stock held by any person in any chartered bank, so long as there is a special tax on bank issues, but not the dividends thereof, is also exempted; also, the stock held by any person in any railroad company, and all real or personal property owned out of the Province, is exempt. Amongst the other exemptions are the net personal property of any person, provided the same does not exceed four hundred dollars; household effects of whatever kind, books and wearing apparel; the income of a farmer derived from his farm; the stipend or salary of any minister of religion, and the house occupied by him, with the lands attached. With regard to the assessment of personal property, it is provided that no person deriving an income exceeding four hundred dollars per annum, from any trade, calling, office, profession, or other source whatever, not declared exempt by this act, shall be assessed for a less sum as the amount of his net personal property than the amount of such income during the year then last past, in excess of the said sum of four hundred dollars, but no deduction shall be made from the gross amount of such income by reason of his indebtedness, save such as shall equal the annual interest thereof, and such last year's income in excess of the said sum of four hundred dollars, shall be held to be his net personal property, unless he has other personal property liable to assessment, in which case such excess and other personal property shall be added together and constitute his personal property liable to assessment.

In assessing vacant ground, or ground used a farm, garden or nursery, and not in immediate demand for building purposes, in cities, towns or villages, whether incorporated or not, the value of such vacant or other ground shall be that at which sales can be reasonably expected during the current year; the assessors shall value such land as though it was held for farming or gardening purposes, with such percentage added thereto, as the situation of the land may reasonably call for, and such vacant land though surveyed into building lots, if unsold as such, may be entered on the assessment roll as so many acres of the original block or lot, describing the same by the description of the block, or by the number of the lot and the concession of the township in which the same may have been situated, as the case may be: Provided that in such cases the number and description of each lot comprising each such block shall be inserted on the assessment roll, and each lot shall be liable for a proportionate share as to value, and the amount of the taxes if the property is sold for arrears of taxes. When ground is not held for the purposes of sale, but *bonafide* enclosed and used in connection with a residence or building as a paddock, park, lawn, garden or pleasure ground, it shall be assessed therewith at a valuation, which at six per cent. would yield a sum equal to the annual rental, which in the judgment of the assessors it is fairly and reasonably worth for the purposes for which it is used, reference being always had to its position and local advantages.

ANOTHER RITUALISTIC MEETING.—There was another meeting of Ritualists on the morning of Jan 13, at Freemason's Hall, London, composed almost exclusively of those who are in favour of continuing the altar lights, and those practices condemned by the Judicial Committee of Privy Council. A long and very earnest conversation took place, in which Mr. Bennet, Mr. Orby Shipley, Mr. Edwards, Mr. Lowder, and other gentlemen joined. It was generally admitted that it would be very unwise to bind the clergy as a body to any particular course, inasmuch as circumstances differed in various parishes, and some might feel it to be their duty explicitly to obey the law of the Church on those points where it differed from the law of the land as recently expounded by the High Court of Appeal. Several clergymen have determined to continue the lights, at least until they get a monition from a spiritual authority. The question of the prosecution of Mr. Bennet on doctrinal matters was alluded to, and it was generally admitted that, in the event of the Judicial Committee of the Privy Councils decreeing that the Real Presence in the Eucharist is antagonistic to the doctrines of the Church of England, the High Church party must, as a body, secede.

Mr. Howe Accepts Office.

Disheartened at the prospect of obtaing for Nova Scotia her release from the Confederacy, the Hon. Joseph Howe has swallowed the bait held out by John A. Macdonald, and accepted the office of President of the Council in the Dominion Government. The cirumstance is a most important one in the history of confederation; and though we are gratified at the prospect of a unanimity of feeling being brought about between Nova Scotia and the other provinces of the Dominion, the means which have been adopted to bring about this result have not been the most commendable, as will be seen from the articles of agreement published in another column. Nova Scotia is to obtain of ten million dollars in the arrangement of the debt; she is to have an increased annual subsidy of $80,000 per annum, and she is to sell her new Province building to the Dominion for a quarter million more. The original bargain in 1864 has thus been broken; and though from the past honest and able career of Mr. Howe we are not disposed to regard him as having been actuated by anything like selfish or personal motives in his efforts to obtain these concessions, most people will agree it would have been better had he not taken any office at all, but as an independent member of the House advocated the new arrangement in Parliament. The office which he fills will throw a shade around his utterances which will detract from the vigor and convincing power of his language, and cause it to fall coldly upon the ears of many of his friends who otherwise would be irresistibly swayed by his arguments.

It still remains to be seen, however, whether the Nova Scotians will be satisfied with the bargain concluded between Mr. Howe and Sir John. We have our doubts about it, for the feeling in Nova Scotia against union with Canada has waxed stronger and stronger each succeeding year—yet it is well to hope for the best; and we hope that objectionable as the arrangement is, it will serve to quiet the animosity of Mr. Howe's countrymen, and lead them, like him, to accept the situation. The electors of Hants county, N. S., will shortly be called upon to pronounce their verdict on the course taken by Mr. Howe.

For all the purposes for which a linimen is used, the Allevantor is superior to any preparation that the skill of man has yet discovered. As an internal remedy it has never been excelled, owing to its healing balsamic properties in irritations of the mucous membrane of the alimentary canal, air passages and urinary organs, and at the same time exercising a powerful seductive influence upon the nervous centre, thereby subduing pain, allaying morbid excitement and irritability, and imparting a feeling of comfort, ease and tranquility to the whole system. It is conceded to be the greatest pain relieving agent that has ever been offered to the public for the cure of Sprains, Bruises, Pains in the Head, Chest, Side or Back, Pain and Soreness in the bones and Muscles, Rheumatism, Pains and Stiffness in the Joints, Paralysis, Neuralgia, Colic, Cramps, and Pains in the Bowels, Cholera Morbus, Asiatic Cholera, Diarrhœa, Dysentery, and Flux, Tumors, Swelling, Bites and Stings, Corns, Bunions, ingrowing Nails, Sores, Scurvy on the Teeth, Ring Worm, Tetter, Scald Head and Scabby Eruptions of the Skin, Toothache, Quincy Sore Throat, Diptheria, Burns or Scalds, Frost Bites and Chilblains, Sweat Scalded Feet, Gout, Cuts and Wounds, Canker or Sore Mouth, Pleurisy, Coughs, Colds, Inflammations, &c. For sale by E. Harvey & Co., Guelph, and by drugstores generally. C. H. Wright & Co., Hamilton, Ont., general agents for British Possessions.

HOTEL ARRIVALS,

COULSON HOUSE,

GUELPH, Feb. 1st 1869.

E. Nield, Montreal; C. Joslyn, Buffalo; James Hart, Bedford, England; Jas. Gilbert, Bedford, England; John Rankin, Dundas; A. C. Schofield, Berlin; John Bain, Durham; Wm. Evans, Mount Forest; C. C. Green, Arthur; J. T. Wilson, Montreal; Charles Brown, Toronto; Thomas Robertson, Dundas.

MARRIAGES.

SEMPLE—REA—At the house of the bride's mother, Eramosa, on the 19th Jan., by the Rev. Mr. Barrie, Mr. James Semple, Garafraxa, to Miss Eliza Rea.

DIED.

DICKSON—At Terre Haut, Indiana, at the residence of her son-in-law, John D. Wilson, Mrs. Robert Dickson, relict of the late Robert Dickson, of Galashiels, Scotland, after a few minutes' illness, aged 82 years and 3 months. She heard her Master's call and joyfully went. Toronto *Globe* and *Border Advertiser*, Scotland, will please copy.

New Advertisements.

PUBLIC NOTICE.

The subscriber has to intimate that during his absence in England all orders left at the shop will be promptly attended to as usual. Parties indebted to him will please call at his house and settle as early as possible.

W. H. JACOMB.

Guelph, 6th Jan. dw2

NEW MUSIC BOOK.

"THE WREATH OF GEMS," a Collection of the most Popular Songs, Ballads and Duets of the day, with Accompaniment for the Piano-forte. Boards, $2.50. Cloth, $3.00. Cloth, full gilt, $4.00. Sent post-paid on receipt of price. O. DITSON & CO., Publishers, 277 Washington Street, Boston. C. H. DITSON & CO., 711 Broadway, New York.

NOTICE.

SILVER CREEK BREWERY.

Farmers and others having empty barrels in their possession belonging to the Silver Creek Brewery will please return them at once, as any kept an unnecessary time after being emptied will be charged.

GEO. SLEEMAN.

Guelph, Nov. 20. daw tf

TWENTY BOYS

Wanted immediately.—Apply at SHARPE'S SEED STORE.

Guelph, Jan. 29, 1869. dtf

MONEY TO LEND.

The undersigned are requested to obtain Paris Securities for several thousand dollars, to lend at moderate interest.

LEMON & PETERSON,
Barristers, Solicitors, &c.

Guelph Dec. 9th, 1868. dwtf

WELLINGTON FOUNDRY.

GUELPH, ONT.

EVATT, INGLIS & CO.,

Manufacturers of Portable and Stationary Steam Engines and Boilers, Mill Machinery of all kinds, Stump Machines, Barrel and Keg Packers, Water Wheels, &c., Stave Dressers, Barrel-head Turners, Barrel-heads, Sawing Machines, Stave Cutters and Joiners, Potash Kettles and Coolers, Flax Machinery. Steam Engines always on hand or made to order. Repairs of all kinds promptly attended to. Price lists sent on application.

TOWN HALL, GUELPH.

Fashionable Entertainment!

For Two Nights only.

ENTHUSIASTIC RECEPTION OF THE

Townsend Family

And crowded houses in England, Canada, and the United States.

THE eminent Tragedian JOHN TOWNSEND in his great character of Shylock.

THE Young and Beautiful Tragedienne, Miss FLORENCE TOWNSEND, in her celebrated character of Portia.

THE popular young Actor, Mr. HARRY TOWNSEND, as Bassanio.

First appearance of MRS. HARRY TOWNSEND.

THE talented versatile Actor MR. BURNET TOWNSEND as Antonio.

THE pleasing young Actress, MISS CONSTANCE TOWNSEND as Niressa.

Supported by Mr. A. J. RIEL, MR. GEORGE TOWNSEND, and the whole Company.

On Wednesday Ev'g, Feb. 3,

Will be presented Shakespeare's Celebrated Play, in three acts, of

The Merchant of Venice,

Terminating with the Great Trial Scene.

Shylock ..... By John Townsend
Portia .....By Miss Florence Townsend

Supported by the whole Company.

After which a favorite song by MRS. HARRY TOWNSEND.

To conclude with the Roaring Farce of

MY NEICHBOR'S WIFE.

Mrs Somerton.....Miss Constance Townsend
Mrs Brown.....Miss Florence Townsend
Mrs Smith.....Mrs Harry Townsend

Supported by the Company.

An entire change of Programme each evening. Doors open at 7:15. Commence at 8. Carriages at 11. Admission 25c. Reserved Seats, 50c.

GOD SAVE THE QUEEN.

Guelph, Jan. 30. dw 3t

GRAND CONCERT!

Town Hall, Guelph.

On FRIDAY Ev'g, 5th of February

Under the Patronage of the Venerable Archdeacon Palmer; also, the Worshipful Master and Masonic Fraternity of Speed Lodge.

MISS L. RHEMMIE

Respectfully announces that her FIRST ANNUAL CONCERT in this town will take place as above, assisted by the best Local Talent, Vocal and Instrumental.

Tickets 25 cts each, reserved seats 50 cts, to be obtained at the Book and Music Stores, also at Miss Rhemmie's residence, Waterloo Road.

For full particulars see Programmes.

Guelph, 28th January. dw

FRESH BISCUITS.

ARROWROOT, ABERNETHY,
GINGER NUT, OYSTER CRACKER,
VICTORIA, FRUIT, WINE, and
CRACKNEL BISCUITS.

ENGLISH JAMS.

GREENGAGE, PLUM,
RASPBERRY, GOOSEBERRY,
STRAWBERRY AND
CURRANT JAMS

DRIED APPLES

BUCKWHEAT FLOUR.
NEW HONEY
STILTON CHEESE

AT JOHN A. WOOD'S

Guelph, 26th January. dw

OPENING NOTICE.

The GUELPH BAKERY

Upper Wyndham Street.

H. BERRY in taking this opportunity of thanking his customers for the very liberal patronage bestowed on him, begs to intimate that owing to the rapid increase of his Wholesale Confectionery business, he has disposed of his bread business to Archibald Gilchrist, whom he has great pleasure in recommending, and who, he is confident, will do his utmost to give satisfaction to all who may patronize him.

A. GILCHRIST

Has much pleasure in informing the public that he has opened the store

NEXT DOOR TO THOMAS SODEN'S

Where he hopes by strict personal attention to business, and keeping a first class article, to merit the share of public patronage so long bestowed on his predecessor.

A. GILCHRIST.

Fancy Bread, Biscuit and Cake Baker.

Guelph, 19th December. dw

INSOLVENT ACT OF 1864.

In the Matter of JOHN McLEAN,

AN INSOLVENT

A meeting of the creditors of John McLean, under his assignment to the undersigned, will be held on SATURDAY the 13th day of February next, at 10 a.m., at the office of D. Guthrie, Esq., Guelph.

DAVID ALLAN,
THOMAS McCRAE, } Assignees.

Guelph, 30th January. dw2

NOTICE TO THE PUBLIC.

The subscriber begs to inform his patrons and the public that during his journey in Scotland his business will be carried on as usual. Parties requiring work will please call at his shop, Market Square, where all orders will receive prompt attention.

Guelph, 6th Jan. dwtf JAS BARCLAY.

BOARDING AND DAY SCHOOL FOR YOUNG LADIES.

CHURCH-ST. - - - GUELPH

MISS WIGHTMAN begs to announce that her school will re-open (D. V.) on the 4th of January, 1869.

Guelph, 24th December. d

R. J. JEANNERET,

FROM ENGLAND,

Established in London, Ont. 1842 and in Guelph 1863.

WORKING WATCHMAKER AND JEWELER

DAY'S BLOCK,

Opposite the Market Guelph.

Just received a choice variety of Cheap Goods suitable for Christmas and New Year's gifts. Particular attention paid to the repairing of Watches, Clocks and Jewellry.

Guelph, December 7th. dw.

PROSPECTUS OF CUTHBERT'S Circulating Library.

THE Subscriber has pleasure in announcing the establishment of a Library for public circulation. This is a want that is very much needed in Guelph, and from the conviction that it will be an advantage to the public—one which will be felt and appreciated—its institution is undertaken. The best incentive to profitable reading [illegible] search is some object or prize apart [illegible] object of developing the mental faculties [illegible] ly pursued simply with the latter object in [illegible] is difficult and irksome, and not a few are [illegible] hened to undertake the task, when they consider the time, patience and labour involved in the acquisition of extensive knowledge. To lessen the influence of such an idea, the subscriber proposes:

1st—To give free access to his Library for the small sum of $1.00 per year, payable in advance.

2nd—At the end of the year, prizes shall be awarded to the best essays on three distinct subjects [illegible] subjects to be submitted by the subscriber.

3rd—The information necessary to the essayists to enable them to write on any of the subjects that shall be submitted, shall be fully within the scope of the Library.

4th—The essays shall be referred to a committee of gentlemen, thoroughly competent to examine them and decide upon their merit.

5th—According to the decision of the Committee, so shall the prizes be awarded.

6th—The prize essays shall remain the property of the subscriber, who alone shall possess the right of publishing them.

7th—Every one, upon payment of one dollar, has the right to compete for any of the prizes, or for all of them.

8th—As this enterprise is being established for the purpose of giving rise to a healthy mental competition amongst those who may choose to subscribe to the Library, it is thought advisable not to receive less than ten written papers on any of the subjects that shall be submitted, while it is desirable that every member should compete for one or more of the prizes offered.

9th—The value of the prizes shall not be less than $5.00 in cash, which shall be awarded in cash or otherwise at the option of the successful competitors.

10th—[illegible] person in any part of the country may be [illegible] a member, provided he or she can comply [illegible] rule of not retaining a book longer than [illegible] th. To those residing in Guelph and vicinity the time allowed shall be two weeks.

11th—The Subscriber having made arrangements with some of the largest publishing houses both in England and the United States, to be [illegible] in the receipt of every new work that [illegible] is confident that nothing shall be wanting on his part to make the enterprise a perfect success.

SUBJECTS:

The best exposition of "Kant's Critique of Pure Reason." Prize, $50.

The best Essay on Political Economy, and that system most adapted to the interests of the Dominion of Canada. Prize, $50.

The best Essay on Education. Prize, $50.

His books of reference now are the newest and of the most expensive kind, consisting of the Popular Encyclopedia—in itself a complete library—a Biographical Dictionary, a Chronological Dictionary, and Webster's Unabridged Dictionary.

One thousand subscribers are anticipated. The number already obtained, previous to any possible announcement, is exceedingly encouraging.

R. CUTHBERT,

N.B.—Cuthbert's Library is not intended to conflict [illegible] any public institution, but on the contrary [illegible] have a tendency to promote the usefulness [illegible] all existing libraries.

J. B. THORNTON'S New Clean Book, Store, AND BOOKBINDERY, AT SHEWAN'S OLD STAND WYNDHAM STREET, GUELPH. dw

Guelph, 26th January.

OYSTERS!

Of the most approved brands received by Express from day to day, at WALKER'S Oyster Depot, on Wyndham Street. Although the delicious livals are not exactly

Given Away!

price is made to conform to the times, and FINE FRESH OYSTERS may be purchased on the most moderate terms, either in kegs, cans or served out.

By PAILFULLS

All oyster-eaters are well aware that H. WALKER is the Sole Agent in Wellington for the great fishing firm of Neptune, Amphithite & Co., and that they employ the swiftest sagacious and specially trained Tritons in keeping up the supply of Prime Oysters.

At H. Walker's

It is a well-known fact, that at Walker's, and the only, can the choicest quality of Oysters be purchased. Bring your bowls, bring your dashes bring your pails and get them filled at Walker's.

On WYNDHAM STREET

There never was such a season for OYSTERS, and never such Oysters as Walker is now serving out, sound, sappy and savory.

HUGH WALKER,

Guelph, Jan. 27. Opposite English Church

DOMINION HOTEL, GUELPH.

JOHN BUNYAN begs to inform his friends and the public that he has leased the above Hotel, in the BRICK HOUSE, MACDONNEL-ST., a few doors above Higinbotham's Drug Store, and immediately opposite Messrs. Sharpe's Seedstore. There is a good stable attached to the house, with good and commodious stalling. Every attention will be paid to customers in order to secure their comfort and convenience. The best of liquors and cigars always kept at the bar. Good accommodation for Boarders by the week at reasonable rates.

Guelph, July 13th dwly

HARTFORD Fire Insurance Company

Of Hartford, Conn.

INCORPORATED IN 1810. - - CAPITAL $2,000,000.

Special Rates for Dwellings and contents for terms of one to three years.

E. MORRIS, Agent.

Guelph, Dec. 21 dly

PUBLIC NOTICE.

THE AUCTION SALE

Of Fancy, Staple and Dress Goods

AT THE RUTHERFORD HOUSE

CLOSES THIS WEEK.

The LOW PRICES at which the Stock is being sold attracts large audiences.

French Kid Gloves, "Josephine."
Fashionable Bonnet Ribbons
Colored Satins, Laces, &c.

At fabulously low prices at private sale, for the accommodation of those ladies who cannot attend the Auction. Milliners can make profitable investments. Hours for private sale from 9 o'clock a. m. to 12 noon.

Guelph, February 1. dw R. RUTHERFORD.

NEW CROP TEAS

And BRIGHT SUGARS at

J. & D. MARTIN'S.

TOBACCOS

BRIGHT SMOKING AND BEST CHEWING, at

J. & D. MARTIN'S.

Guelph, 30th January. dw

BLOWING IS DEAD!

BUY YOUR OYSTERS AT WILKINSON'S.

PLATT & CO'S BALTIMORE OYSTERS!

Require no puffing. The public say they cannot be beat.

Receiving daily by Express in Kegs, Whole and Half Cans, and warranted full packages. Wholesale and Retail, at LOW RATES.

Guelph, 22nd January. dw GEORGE WILKINSON, Sole Agent.

SALLY LUND'S

A DELICIOUS TEA CAKE AT

H. BERRY'S.

FRESH MADE BISCUITS & CRACKERS

Picnic Biscuits, Lemon Biscuits, Oyster Crackers, Captain Biscuits, Fancy Biscuits. All warranted fresh made by a splendid new machine. WHOLESALE AND RETAIL.

Guelph, January 22, 1869. daw H. BERRY.

A. R. McMASTER & BRO.,

ARE NOW OPENING THEIR

FALL IMPORTATIONS,

And will be glad to see their friends and customers at

32 YONGE STREET, TORONTO.

Toronto, September 1. dwr

NEW AUCTION ROOMS.

GEO. LESLIE,

Auctioneer and Commission Merchant.

No. 3 Day's Block, - - Guelph,

(Next door to Carroll's Grocery Store).

Every attention paid to Sales of Merchandize, Household Furniture and Farm Stock.

Prompt and careful returns made of all sales.

REFERENCES:—Jas. Massie, Esq., Guelph; Messrs. C. & J. Symon, Auctrs., Jas. Barclay, Esq., of Barclay & McLeod, Georgetown; R. A. Leslie, Esq., Bank of B. N. A., London. David Arnott, Esq., Toronto.

1869. Wholesale. 1869.

Wellington Boot & Shoe Manufactory

WYNDHAM-ST., GUELPH.

JOHN A. McMILLAN

Has much pleasure in intimating to the Trade that he is now prepared to supply at the

Lowest Wholesale Prices Boots and Shoes of every Description, Style, and Variety.

All Manufactured by himself in Guelph. Dealers are requested to call and examine my stock and prices, and they will find a much better article than any Imported Work, and their price as low as the lowest. Terms, liberal.

WANTED, a number of good journeymen to work on Ladies' Kid, Goat, Prunella and Canvas Gaiters, in connection with the McKay Sewing Machine.

LEATHER WANTED.

Tanners can find a cash market for every description of Leather, any quantity, at any time, at the Wellington Boot and Shoe Manufactory.

SPECIAL NOTICE.

The whole of the present stock of Boots and Shoes, Rubbers and Moccassins, will be sold cheaper than any man can sell imported work—This is no humbug. Call and see, and remember the spots—Guelph, Fergus and Elora.

JOHN A. McMILLAN,
Bootmaker for the Million.

Guelph, 4th January, 1869. dw

GIFTS AND PRESENTS FOR NEW YEAR.

Notwithstanding the immense rush at Christmas, there is still at

J. HUNTER'S,

Wyndham Street, Guelph,

not only the largest and most select, but also the cheapest assortment of goods!

FANCY GOODS AND TOYS.

suitable for this season of the year to be found west of Toronto. Call and see.

Writing Desks
Dressing Cases
Work Boxes,
Ladies' Companions

At less than Toronto Prices.

Slippers, Ottomans, Wools, Toys and Fancy Goods *ad infinitum*, at

J. HUNTER'S,

Opposite the English Church, Wyndham St.

Guelph December 29th dw

FURS. FURS.

WE have opened our stock of Furs, from our own manufacture, which we will sell at LOW PRICES, viz:

EXTRA DARK MINK
ROYAL ERMINE
SIBERIAN SQUIRREL
RIVER MINK
LADIES' HOODS

And a full assortment of CHILDREN'S FURS, GENT'S MUFFLERS and GLOVES, SLEIGH ROBES, &c.

The highest price paid for Raw Furs.

F. SCARLAND.

Market Square.

Guelph, 26th Nov. 1wtm