

THE WEATHER.

Maritime — Northerly to northwesterly winds, fair, not much change in temperature.

Washington, March 8.—Forecast: Northern New England Fair Tuesday and Wednesday; moderate northwest, becoming variable winds.

Toronto, March 8.—An rather extensive area of high pressure is centred to the westward of the Great Lakes, and the weather prevails in nearly all parts of the Dominion. It has been moderately cold from the Great Lakes eastward, and comparatively mild in the western provinces.

Temperatures.

Table with 3 columns: Location, Min., Max. Includes entries for Prince Rupert, Vancouver, Kamloops, Calgary, Edmonton, Medicine Hat, Battleford, Prince Albert, Moose Jaw, Regina, Winnipeg, Port Arthur, Parry Sound, London, Toronto, Ottawa, Quebec, St. John, Halifax.

Around the City

Spectacles Found. A pair of spectacles found by the police on King street yesterday can be had by the owner on application at Central Police Station.

Charged With Trespass. L. Davidek, a Russian, was arrested by the C. P. R. police on the charge of trespassing on the railway tracks off Mill street. He was taken before the Police Magistrate yesterday afternoon and remanded to jail.

Baptist Ministers Meet. The usual fortnightly meeting of the Baptist ministers of the city was held yesterday morning with many present, in Leinster street Baptist schoolroom. Rev. A. J. Archibald presided. Rev. W. Camp read a paper on "The History of Baptist Foreign Mission Work in India."

Patriotic Fund Receipts. The executive of the Canadian Patriotic Fund received yesterday the sum of \$2,538.79 being the proportion of the amount raised in connection with "Flag Day" through the efforts of Royal Chapter, I.O.O.F.E., allocated to the fund. Other subscriptions received yesterday for the fund include \$5 monthly contribution from G. D. Ellis; \$10, seventh monthly payment from G. W. Merritt; \$10, R. W. Tilton, friend \$1, friend \$1.

Masonic Boys Coming. As a result of the visit of James Gilchrist, superintendent of provincial immigration to Great Britain, last year, a number of boys from the Royal Masonic Institution for Boys have been located in the province, and their reports have evidently been satisfactory as results are still being secured. Yesterday Mr. Gilchrist received a letter from J. Morrison McLeod, secretary of the institution, stating that four more boys would arrive here on the Metegana.

MOVEMENT STARTED TO STANDARDIZE INSOLVENCY LAWS

A committee from the Board of Trade waited upon the Attorney-General on Saturday and discussed with him the advisability of moving in the direction of standardizing the insolvency laws of the Maritime Provinces. It was found impossible to secure a uniform law for the whole of Canada. Mr. Baxter stated that he was in full accord with the idea, and had already placed himself in communication with the Attorney-General of Nova Scotia and Prince Edward Island, with a view to having it put into effect, if possible.

ELABORATE SPRING SHOWING OF LONDON, PARIS AND NEW YORK PATTERN HATS OPENS TODAY AT MARR'S

The Most Fascinating and Widely Varied Array of Ultra- Stylish Millinery and Accessories the Firm Has Ever Shown.

The vast and beautiful display of early spring styles in London, Paris and New York millinery and accessories which opens today at Marr's (as announced on page two of this issue) exceeds, in every respect, any previous exhibit in the history of this firm which is ever to the fore with the choicest and most recent offerings in the realm of fashionable millinery. Elegance is the keynote in hats and accessories alike, neither time nor effort having been spared in securing from the world's leading producers the most fascinating creations in feminine head attire.

ST. JOHN IN FORE-FRONT OF TOWN PLANNING MOVEMENT IN DOMINION OF CANADA

Mr. Adams, Townplanning Expert, pays interesting tribute to enterprise of St. John — Public address on townplanning delivered before a large audience of men and women — Importance of townplanning.

"St. John leads the procession of Canadian cities in the matter of providing for town planning and has the opportunity to devise the first town planning scheme in Canada," said Mr. Adams, the town planning expert of the Dominion Conservation Commission, yesterday. Then he showed pictures which indicated that St. John had unsightly slum districts equal to the best or worst anywhere. Members of the Board of Trade were seriously considering the question of confiscating these pictures lest he show them somewhere else.

At the public lecture given by Mr. Adams last evening the assembly room of the High School was well filled, showing that the matter of town planning is arousing interest among both men and women. In his remarks Mr. Adams dealt with the general principles of town planning and exhibited a series of views illustrating what has been done along the lines of town planning and improved housing elsewhere. One picture showed concrete cottages of two stories and six rooms which were built in England for \$800 and rented for \$1.50 a week.

In the afternoon Mr. Adams had a conference with the town planning committee of the Board of Trade and went into the matter of town planning at some length, dealing with the economic and practical aspects. He suggested that the first problem was to lay out main arteries of travel in the outlying districts. Trade streets should be wide, but residential streets might be made narrower, as the upkeep would cost less. To prevent housing congestion, a building line should be established fifteen or more feet back from the sidewalk. Factory districts should be laid out, as residential property was injured by the presence of factories. So also business establishments should be restricted to certain localities. Skyscrapers were seldom depreciated investments, and they depreciated the value of other property. Wooden tenements of three or four stories such as were common in St. John were fire traps and should be prohibited.

In connection with the town planning scheme should also be a housing act. In some places in England they limited the number of buildings to an acre to four or five. At the Board of Trade meeting, J. A. Likely presided, and following Mr. Adams' address there was an interesting discussion.

Evening Meeting. In his public address, Mr. Adams said in part: "The city is an aggregation of people engaged in business. All cities are industrial centres and only differ in regard to the character of the industry. The chief industries of St. John centre round its harbor. That is the underlying purpose of the citizens, the raison d'etre of the city. Hence the first object of any scheme for improving St. John should be to stimulate and to perfect sound conditions in connection with its business life which is an essential element of its being.

"The most important consideration in business was efficiency in the human factor so that healthy living conditions for the working population was the next matter of vital importance. "What then is the first object of the town plan? Is it to create boulevards, design groups of monumental buildings, or lay out park systems, and that alone? Or is it to conserve and provide for the extension of its business interests and to apply healthy conditions to the dwellings of its workers, and incidentally to secure the monumental, the beautiful and the ornamental?"

"There are men who think interference with what they call natural growth and any kind of originality is a sin. To them, town planning and its projects for improvement of housing conditions are visionary; they look to individual regeneration for all measures of reform. They fail to appreciate the fact that the city and homes which constitute part of the city, are artificial creations, and that all things artificial we have to improve as we progress and regulate as we grow.

"It is desirable the citizens should aim at making their city beautiful, that they should endeavor to give expression in fine buildings and greets to their civic ideals, but after all these things are only the coping stones of the city structure—of which the foundation is the efficient workshop and the healthy home. "The order, therefore, in which town planning should be considered is: 1. Industry and external transportation; 2. Healthy living and home conditions; 3. Internal transportation; 4. Market and food supply; 5. Education; 6. Recreation; 7. Civic centres and monumental buildings.

"We must also keep in mind that the city is a combination of social units. The social unit in the city is the family and not the individual. The family life is important both as the basis for the efficiency of the worker and the integrity and justice of the civic administration. We have also to remember that the city is not only a combination of social units but is part of a larger social structure. The city is originally related to the Dominion of Canada. Moreover we have to take into account the respect which is due to established interests; the questions of the financial adjustments between the rights of the public and the rights of the individual. So town planning enters into the administrative and economic aspects of the city, its relation on the one hand to the interests of the citizen and the interests of property on the other hand to the interests of the State of which it is part. Those whose own property should be protected but they should be made to perform their duties as well as to claim their rights, and no right should exist

ST. JOHN MAKES UP ITS TAX LEVY

Interesting review of assessment system in vogue in Massachusetts cities—Lands and buildings assessed at full value.

In connection with its campaign to secure information about assessment matters, the Board of Trade has received the following letter from the city of Boston Assessing Department: Dear Sir:—Your communication of the 3rd inst., addressed to the Mayor, Boston, Mass., has been referred to the department. In reply would say that our assessments are levied annually as of April 1st and the tax is assessed upon the full and fair cash market value of the entire real estate, as indicated by sales and apportioned upon land and buildings. Each year, between April 1st and May 15th every parcel of real estate is visited by the assessors, either in person or by their assistants, and the values are determined, taking into account of course location and environment, character of business, etc., and applying the well-recognized principles as to "corner influences." The tax rate is \$17.50 per \$1,000 for 1914.

We have in Massachusetts a personal property tax, also upon all tangible and intangible property. The rate is the same as on real estate. We have in this State certain exemptions for realty and personal property. A Massachusetts corporation tax is paid directly to the State; all other forms of property are wholly taxed where they are located. That is, all realty is taxed, all machinery, and personal property of whatever nature, are taxed where located. A Massachusetts corporation is taxed only for machinery used for the purpose of manufacture, by the assessors of the city or town locality at the situs. The amount so taxed is subtracted from a return filed with the State and credit allowed for the payment thereof. Foreign corporations are taxed where they do business.

If a business is carried on in Boston by an individual, he is taxed at the house where he resides, and if he has a dozen stores here the taxes for same are all sent to the domicile, and taxed upon the gross amount. Enclosed you will find blank showing the personal property liable to taxation in this city. These statements are not obligatory; they are permissive. If a person, firm or corporation does not file a return as indicated between April 1st and May 15th, they may be deemed by the assessors, who have secret sessions where all personal property of \$5,000 or over is valued upon, and the tax-payer is made to pay upon an income fixed. A person also has the right for six months from the date of the bill (October 1st) to file a supplementary return, to which is added a penalty of 50 per cent. for late return. If he fails to file a return within six months from the date of the bill his right to render a return thereupon ceases, and he must pay the full amount deemed upon him.

Persons are also liable upon their incomes separate from their business tax, as you will find in the statement. The tax is based upon income derived from trade, profession or employment. We have in addition this a Federal tax recently enacted by the United States Government, called the "income tax," which taxes every unmarried person with an income over \$3,000 per annum, and every married person with an income exceeding \$4,000. This is predicted upon income from any source derived.

St. John's Case. "The authorities of St. John want to proceed by two stages. Their first duty is to prepare for its geographical map showing the existing physical features of the land forming the sites of the city and to select areas for town planning schemes. The Town Planning Commission has decided to proceed with this work, and immediate steps are being taken to select an area partly within and partly outside the city. After the area is selected the next step is to obtain the authority of the legislature to proceed, and when this authority is obtained the Commission can go on with the preparation of its plan which will probably take two years. During that time of preparation no owner can do anything to contravene the proposed scheme. The Commission of Conservation will gladly help both to select the area or to prepare the scheme.

"Much has and is being done in Canada in a general way, but no scheme has yet been prepared on proper lines. Nova Scotia has the King's Planning Act and the Halifax City Charter with town planning provisions. New Brunswick and Alberta have also passed Town Planning Acts. Ontario, Saskatchewan and British Columbia have done something in the same direction. Quebec and Ontario have acts for encouraging housing accommodation.

"We are a democratic people in Canada, we want to do not only what is practical and what is right, but what has the consent of all the people. Some may think that I have placed too much stress on what they may call the God of Efficiency, and I am with them in condemning the kind of efficiency that is secured under a highly organized bureaucracy at the expense of the initiative and grit in the individual. That is not the kind of efficiency we would desire to emulate in a democratic nation. But do not let us confuse it with the kind that is the natural outcome of good environment. It is because we have a people who must have liberty and independence, and because we reject machine-made efficiency, that we need all the more to have conditions in which each man and woman can secure equality of opportunity in becoming good and useful citizens. Our aim is to secure the efficiency that comes from giving the human being room for natural expansion and not the kind that is artificially engendered by restraint.

"But because we are a democracy we require a certain amount of regulation and guidance in our municipal affairs, in the housing of our people and in the planning of our cities. It is for the leading business men of our province and for those who direct our civil and civic affairs, to give an intelligent and unmistakable lead on the question. In that work they will have the hearty support and assistance of the Commission of Conservation which regards it as part of its duty to aim at securing the conservation of human life and public health as well as of natural resources."

A vote of thanks moved by J. King Kelley and seconded by Com. Fotts, was tendered the lecturer. After a conference in the morning with the city commissioners, Mayor O'Brien entertained Mr. Adams at luncheon at the Union Club, the other guests being: Hon. J. B. M. Baxter, K. C., M. L. A., Commissioners Fotts, Wigmore, Russell and McLellan, Messrs. W. F. Burditt, R. T. Haynes, William Murdoch, G. N. Hatfield, Fraser Armstrong, P. Grannan, M. L. A., L. P. D. Tilley, M. L. A., C. B. Lockhart, M. L. A., T. B. Carns, M. L. A., E. W. McCready, F. B. Ellis, A. M. Belding and J. A. Libby.

Mr. Adams paid a tribute to the evening meeting to the excellent work of W. F. Burditt on behalf of the Town Planning movement.

Band and excellent ice at Queen's Rink tonight.

Artistic Bathroom Fittings. An inspection of our select line of Bathroom Fittings will reveal to you only the most recent patterns and highest grades in both nickelled and white enamel effects. Our nickelled fittings are plated over solid brass being very durable and easy to keep clean. In our widely varied range are included Towel Racks, Soap Dishes, Tumbler and Tooth Brush Holders, Sponge Racks, Bath Sprays, Nickel Framed Mirrors and Glass Shelves with Nickled Brackets. White Enamel Framed Mirrors and White Enamel Fittings to correspond with white tiled bathrooms, are also prominent in our display. Market Square Store—First Floor W. H. THORNE & CO., LTD. MARKET SQUARE AND KING STREET

Macaulay Bros. & Co., King Street, St. John, N. B. Our Stores Open 8.30 a. m.; Close 6 p. m. Each Evening During January, February, March. \$1.85 Extra Values in Moirrette Underskirts \$1.85 The Best Bargain Ever Offered in St. John. These lustrous finished Moirrette Underskirts are far more durable, but still as dainty stylish as the best silk or satin petticoat procurable. They are made of a superfine quality mercerized moirrette, which are designed to meet the requirements of the popular spring outside skirts and finished at the bottom with a 2 1-2 inch fold and fine tuck accordion pleated flounce. The colors are: Purple, Amythst, Copenhagen, Sand, Paddy Green, Brown or Black. Special price, while they last, \$1.85 each. MACAULAY BROS. & CO.

THIS IS NOT A GOOD ADVERTISEMENT. If it does not secure your attention and hold it—while we tell you our little story. It's about a Range—one of the best Ranges in the market. The Improved Royal Grand. There are cheaper ranges offered and more expensive ones also; but there is not a better one for the money ANYWHERE. This is a part of the story. The rest of it we should like to tell you in person, and cordially invite you to call and look it over. In addition, we have many other patterns all made by the ENTERPRISE FOUNDRY CO. If you buy a stove with this name on you will make no mistake. We guarantee every one to be exactly as represented. There are none better made. COME AND SEE US. Emerson & Fisher Ltd. 25 Germain Street

STORES OPEN AT 9 A.M. AND CLOSE EVERY DAY IN THE WEEK AT 6 O'CLOCK. Dainty New Spring Blouses. We now have large assortments of Dainty Blouses in the most attractive of the new styles for spring. Voile Blouses in plain, embroidered and fancy effects. White Organdie Blouses tucked and embroidered. White Lawn Blouses, embroidered. Each from \$1.00 to \$5.00. Black Sateen Blouses, tucked and pleated, high collar, long sleeves, sizes 34 to 44. Each \$1.10 to \$1.50. Black Lustre Blouses, pleated fronts, high collar, long sleeves, sizes 34 to 44. Each \$1.75. Black Royal Satin Cloth Blouses, these blouses are guaranteed for six months, made of a material of a quality between a sateen and a silk and will not fade, cut or spot. Flat, turnover collar, tucked or pleated front, sizes 34 to 42, also special sizes from 37 to 45. Each \$2.75. Middy Blouses including the new high school model, also our special blouse with flannel collar. A large range of choice. Sizes 32 to 42. Also children's sizes from 6 to 16 years. Each \$1.10 to \$1.50. BLOUSE SECTION—SECOND FLOOR.

New Materials for Ladies' Spring Coats. Tweeds in small checks and fancy mixtures; fawns, greys and browns, 56 inches wide. Yard \$1.65, \$1.90, \$2.00, \$3.25. Irish Homespuns, the real Donegal weave, 56 inches wide. Yard \$1.75. Covert Cloths in fawns and greys, 56 inches wide. Yard \$2.55. LADIES' CLOTH DEPARTMENT—SECOND FLOOR.

Handsome New Curtains. Voile and Marquessette Curtains, in white, cream and arabe shades, hemstitched border with narrow heading, 2 1-2 yards long, 42 inches wide. Pair \$2.50. Voile and Marquessette Curtains with fillet, cluny and torchon lace insertion and pekoie edging. Some with double borders to match. Pair \$3.20 to \$6.50. Irish Point Curtains in cream and white, 59 and 70 inches wide, 2 1-2, 3 and 3 1-2 yards long. Pair \$3.50 to \$14.50. Adams Curtain, Paris Point Curtains, Macrame Curtains, Bratzie Curtains and Marie Louise Curtains, all of these curtains are of French manufacture and very handsome, in beige, maco and two-tone effects, 36 inches wide, 2 1-2 yards long. Pair \$4.50 to \$7.15. Door Panels in Marquessettes and Voiles, beige and cream shades, all sizes. Each 75c to \$3.50. Bed Spreads, Marquessettes, ivory shade, filet insertion. Each \$5.35. CURTAIN DEPARTMENT—SECOND FLOOR.

Manchester Robertson Allison, Limited. Band and excellent ice at Queen's Rink tonight.