

THE EVENING TIMES AND STAR, ST. JOHN, N. B., SATURDAY, APRIL 13, 1918

**BELL'S**  
Famous Footwear

An opportunity to buy a beautiful line of Bell's Boots at practically cost price. We are doing this to advertise this wonderful make of footwear, for which we are sole agents in this city. We offer this line in Ladies' Brown, Cloth Top, Kid Laced Boots.

We are forced to limit this offer to this particular line, as it would not pay to put the full range of colors, etc., at such a price. Regular price, \$3.00. Special, \$2.75.

For Friday and Saturday  
At Our King St. and Union St. Stores  
Only.

"The Home of Reliable Footwear"

**Waterbury & Rising, Ltd.**  
61 King Street. 212 Union Street  
677 Main Street

**TRY Drummond SCREENED Coal**

The best Soft Coal substitute for Anthracite in a furnace. Let us explain to you how to use this coal. You can soon get the "hang" of it, and it's cheaper—\$10 a ton dumped.

**CONSUMER COAL COMPANY, LIMITED**

**I. Goldberg & Co.**

Wholesale Dealers in Scrap Iron, Metals, Rubbers and Paper Stock (Rags and Rope).

You'll always find our prices right. Our aim is to please, so as to ensure repeat of business relations.

MAY WE SERVE YOU?

320 Prince Wm. Street, St. John, 'Phone M. 2572

**ENGINEERS—LOOK!**

**SAFETY FIRST FOR YOU**

CLOSE that valve on the steam main or sprinkler system quick! Life or property is endangered. The valve is hard to get at. Ladders mean falls or scalding. The BABBITT ADJUSTABLE SPROCKET RIM closes any valve with the pull of a chain. Fits the wheel of any valve. Expeditious valuable information on request—no obligation.

**ENGINEERING SPECIALTIES COMPANY LIMITED**  
1000 King Street West : : Toronto, Ont.

Manufacturers of the EVERLASTING VALVE for better blow-off service and 1000 other uses—IT NEVER LEAKS—\$40,000 IN USE. Write for catalogue.

**You Can Buy Them Cheaper at Arnold's**

Lace Curtains, 75c, 90c, \$1.25, \$1.45 to \$2.75 a pair.  
Curtain Muslin and Madras, 12c, 18c, 25c yard.  
Middy Blouses, 95c, \$1.10, \$1.25, \$1.35 each.  
Silk Waists, \$1.20, \$1.95 each.  
Creme de Chine Waists, Special, \$1.25, \$2.50 each.  
Wall-paper, 8c, 10c, 12c to 30c roll.  
Bargains in Dishes and Enamelware, etc.

**Arnold's Depart'mt Store**  
90 CHARLOTTE ST.

The governor general's medal for highest average standing at the Agricultural College at Truro, N. S., was won by Stanley Wood of Carter's Point, N. B.

**Beauty Cream from Lemons**

How to use juice of lemons to clear, soften and whiten the face, neck, arms and hands. Make a quarter pint cheaply!

There is told how to prepare an inexpensive lemon lotion which can be used to bring back to any skin the sweet freshness of which it has been robbed by trying atmospheric conditions. Wind-chill, roughness, tan, and redness are ward off and those telltale lines of care or age are softened away.

The juice of two fresh lemons strained into a bottle containing three ounces of orchard white makes a whole quart of the most remarkable lemon skin beautifier at about the cost one must pay for a small jar of the ordinary cold

creams. Care should be taken to strain the lemon juice through a fine cloth so no lemon pulp gets in, then this lotion will keep fresh for months. Every woman knows that lemon juice is used to bleach and remove such blemishes as freckles, sallowness and tan, and is the ideal skin softener and beautifier.

Just try it! Get three ounces of orchard white at any pharmacy or toilet counter and two lemons from the grocer, and make a quarter pint of this fragrant lemon lotion and massage it daily into the face, neck, arms and hands.

**THE ASSESSMENT**

Further Consideration of St. John Bill by Municipalities Committee

Fredericton, April 12.—Consideration was given to St. John's new assessment act in the municipalities committee this afternoon, the session of the legislature being postponed to allow the committee to hear all the representations on the subject.

The committee will consider the points raised when they resume next week.

When the municipalities committee met in the afternoon and took up the St. John assessment act, Dr. J. Roy Campbell recalled that a similar bill had brought up last year, when certain sections were objected to by the board of trade and finally the bill was referred back to a commission including members of that board. This commission has revised the bill and the city council has approved it. Some objections had been raised, but he believed that amendments proposed would meet all these except those raised by Mr. Taylor.

To the premier he said that full opportunity to hear objections had been offered by the commission but very few citizens appeared to object and he believed the citizens as a whole approved of it. Labor representatives and heavy taxpayers had expressed approval.

It had been agreed, Dr. Campbell explained, to strike out the clause requiring an accountant to verify at least twenty-five assessment returns each year.

The city representatives also had assented to the merchants' request that stocks in trade should be assessed on fifty instead of sixty per cent. of their value.

**The Banks.**

F. R. Taylor, K. C., announced that he appeared for the chartered banks with reference to section 31 providing for the verification of assessment returns by a chartered accountant. This, he said, would give the accountant power to examine not only the private business of the banks but also that of the bank's customers. There was no legislation such as this anywhere in the world. He did not think the banks intended the section to apply to the banks, but he would like to make it certain by adding a clause to that effect.

Mr. Taylor also pointed out, on behalf of Mr. Piddington, that the new act provides for the assessment on all income and personal property of non-residents doing business in the city, instead of only the income earned or personal property located in the city as provided by an earlier act. This meant being taxed twice on the same property.

Regarding the taxation on railways, Mr. Taylor said that under an act passed two years ago, the C. P. R. was taxed \$67,000 by the province last year. The railway property in St. John had been exempt from local taxation but this bill did away with the exemption. In valuing the C. P. R. property for rate-making purposes the city had fixed a valuation of \$6,000,000, afterwards reduced to \$4,200,000 and tax on such an amount would be very large. He did not think it fair that they should pay both the provincial and local tax.

Dr. Campbell said the section provided only for taxation on the basis of the C. P. R. Toronto list and read extracts from the report of the assessment commission.

Mr. Taylor also said the section would cancel an existing agreement for exemption of elevators.

Dr. Campbell said these agreements would be lived up to.

Mr. Taylor also took exception to the taxation of one and one-third per cent. upon the gross receipts of telegraph companies. He could not see why the telegraph companies should be singled out from other forms of business, and taxing them in a way that might be justified in a provincial tax but not on a local tax. The same applied to express companies.

Dr. Baxter—"Their asset is the opportunity to do business in a commercial centre."

Dr. Campbell also said that the method was regarded as the only fair method of getting at them. Their proportion would be difficult to assess and he did not think this tax would be heavier than one made up by ordinary assessment.

**New Brunswick Power Co.**

The tax of four and a half per cent. on the gross revenue of the New Brunswick Power Company was also objected to by Mr. Taylor. He said it would add \$15,000 to the company's taxes. Last year they paid \$14,000 on account of paving repairs and snow removal, \$18,000 for property tax, \$3,000 water tax, and \$3,000 patriotic tax, to the municipality \$8,000 and to the province \$1,250. He figured that the \$14,000 amount was practically a license fee as the company does not put the city to any extra expense on the street. He said that it costs the company five and a quarter cents to carry a passenger who pays an average of four and one third cents.

Mayor Hayes—"The increase would be \$15,000 not \$15,000."

Mr. Taylor also said that when the provincial government took over the highway bridge at the Reversing Falls at \$3,000 they agreed that no change should be made in the assessment rates, although legislation to confirm this agreement has not yet been passed. He said the company now pays one-third of its net income to the city and any further charge would be robbery.

Dr. Campbell read from the assessment report the comments on this company, in which the value the company's property was estimated at more than \$2,000,000 and that a tax less than that proposed would be less than the average tax paid by other property.

**Moving Picture Theatres.**

T. P. Regan, appearing for the motion picture theatres, took exception to their special tax rate. He said that the theatres already paid a tax of thirty cents per seat per year and the bill says nothing of its repeal.

The mayor and city solicitor said this was a local license fee which was to be abolished and he gave assurance that it would be.

Mr. Regan then said that the theatre owners felt that the proposed taxes on net earnings were excessive and asked that the rates should be one per cent, three quarters and one per cent. instead of one, one and one-quarter and one and three quarters.

He said the theatres do not object to the provincial tax of \$150 or even the proposed war tax on tickets, but they felt that the new rate was excessive and would put some of them out of business.

Commissioner McLellan said he did not want to see the picture theatres put out of business, although he had felt at times that some of them should be, when he saw some of the pictures they showed.

Mr. Regan—"Name them, name a

**Manchester Robertson Allison, Limited**  
Stores Open at 8.30—Close at 6 o'clock Daily, Saturdays 10 p.m.

**Ladies' Spring Hosiery**

Black Cotton Hose... 25c, 35c, 45c pair  
Cotton Hose—In black, white, grey, brown and tan, 35c. a pair, 3 pairs \$1.00  
Lisle Hose—Lustré finish, black, white and tan... 45c. pair  
Black Lisle Hose, 35c, 45c, 50c and 60c. pair  
Fibre Silk Hose—Black, white, tan, grey, \$1.00 pair  
Silk Hose—Lisle top and soles, in black, white, taupe, castor, mid. grey and dark brown... \$1.60 pair  
Black Silk Hose—Lisle tops and soles, \$1.65, \$1.85 pair  
Children's Fine Ribbed Cotton Hose—Black... 40c, 50c. pair  
**HOSIERY DEPT.—ANNEX**

Silk Ankle Hose—Black, white, tan, Special, 40c. pair  
Silk Ankle Hose—Black and white, 55c. and 75c. pair  
Silk Ankle Hose—Black, white, tan, navy, 65c. pair  
Cloth Garters—In fawn, brown and grey, eleven buttons... \$2.00 pair  
Boys' Heavy Cotton Hose—1-1 rib, 35c. to 40c. pair  
Boys' Heavy Cotton Hose—2-1 rib, 35c. to 40c. pair

**New Fabrics in Wash Goods Department**

**NEW FABRICS**

New White Voiles—Fancy designs, in stripes, checks and novelty patterns, 36 inch... 38c. to \$1.00 yard  
New White Skirtings and Suitings, in Poplins, Bedford Cords, Corduroys, Gabardines, Dimities, etc.  
Special Line of Foulard Satens—Black and white and navy and white. Worth 40c. yard... Price, 22c. yard  
Fancy Shirtings and Waistings—White ground with colored stripes, 31 inch, 35c, 40c. and 45c. yard  
**DURO DYE WASH GOODS**—Shirtings—31 inch... 45c. yard

Suitings—42 inch... \$1.00 yard  
Tobralco Fabric for dainty afternoon dresses. A beautiful, soft mercerized material in a few colors only, 27 inch, 60c. yard  
Tobralco Waistings, New White Dimities, Pyjama Fabrics, White Wash Goods for Middy Blouses, etc.

**New Bags Handles and Rods**

Novel shapes in Celluloid, Wood, etc.; also bag trimmings for Utility Bags... 75c. to \$1.50 pair

Linen Cushion Tops—Centres and Runners, stamped for working, all new designs, tan color or natural linen... 30c. to \$1.65 each  
Stamped Dresses in Muslin or Pique, infants' and children's sizes... 80c. to \$1.25 each  
Stamped Baby Carriage Covers and Pillow Slips to match, 25c. to 90c. each  
**NEEDLE-WORK DEPT.—ANNEX**

**DONEGAL TWEED COATINGS**  
For Spring and Summer Wear  
Salt and Pepper and Heather Effects; Also Stripes and Overchecks, 56 and 58 inches wide  
Prices \$1.90, \$2.25, \$2.50, \$2.90 and \$3.50 yard

**NOVELTY CHECK COATINGS**  
Velours, Tweeds and Worsteds—All the Latest Colorings  
56 inches wide  
Prices \$2.00, \$2.25, \$2.50, \$3.00, \$3.25 yard  
**ALL THE ABOVE IN DRESS GOODS DEPARTMENT**  
Use "Home Journal" Patterns, Always Up-to-Date—Simple to Use, 20c. Each

**Manchester Robertson Allison, Limited**

single picture. Dr. Bridges is as good a judge of pictures and morality as you are."

Commissioner McLellan explained the former taxes and the charges which had been made.

Mayor Hayes said the existing rates had been agreed on when the admission of St. John as a whole were well satisfied with the bill, and on behalf of the labor men he asked that the bill be passed as it stands.

Reverting to the \$14,000 paid by the Power Company to the city, Mr. McLellan said that this payment relieved the company of its charter obligation to remove snow and repair streets. If they were not getting value they would not have renewed the agreement several years ago.

Commissioner Fisher spoke in support of the bill. Regarding the Power Company he pointed out that the company's share of the streets does damage the pavement.

This concluded the hearing and the committee arose.

**WOMEN'S COUNCIL**

Proceedings of Annual Meeting Held Yesterday — Mrs. E. A. Smith Re-elected President

The annual meeting of the St. John Local Council of Women was held yesterday afternoon in the Natural History Society rooms. Following the address of welcome by the president, Mrs. E. A. Smith, reports were read by the recording and corresponding secretaries, the treasurer and by representatives of affiliated societies.

Mrs. E. A. Smith, president, spoke of the activities of women in all spheres of life. "Every woman's heart today," she said, "throbs in sympathy, love and devotion with the great heart of your beloved empire in its hour of bitter stress and peril."

Mrs. A. W. Estey, recording secretary, then gave her report in which she pointed out that there were twenty-eight societies now affiliated with the council.

The corresponding secretary, Miss Amelia J. Haley, then presented her report. She said that 465 pairs of socks had been collected through the medium of the committee of the council and the affiliated societies. These were sent to Lieutenant-Colonel D'Aigle on the day of the battalion's departure for overseas. In May a concert was given for the N. B. Kilites Battalion under the council's auspices, and \$300 was realized for the battalion and \$100 for the council's treasury.

In compliance with a request from the national service department of Ottawa a food conservation campaign was organized and cards, etc., were distributed throughout New Brunswick.

In December a rosebush day was held and \$2,051 was realized for the benefit of the Children's Aid Society. After the Halifax disaster 97 cases and 17 boxes of clothing were collected and forwarded to Truro. Cash donations of \$800 were collected and expended for new clothing. She also gave details about work to aid the unfortunate people who lost their eyesight during the terrible disaster.

Since the last annual meeting five societies became affiliated with the council. Reports were then received from the following societies through their representatives: Y. M. C. A., Mrs. T. H. Summerville, King's Daughters' Guild, Mrs. A. Pierce Crockett, Protestant Orphan Asylum, Mrs.

**Women's and Misses' Stunning Novelty Skirts Of Silk and Wool**

These beautiful creations portray the styles which have already won their way into the heart of the Fashion Public. They are designed upon extreme as well as conservative lines; so every woman and Miss will entertain no difficulty in making the selections to coincide with the dictates of her tastes.

Tartan plaid skirts in smart design, plain and pleated models. The plain styles have fancy pockets \$7.50 to \$10.50.

White serge skirts with black pencil stripe, finished detachable belt and fancy shaped pockets... \$5.95.

A variety of fancy stripe and plaid skirts in good quality taffeta, showing new overskirt effect or tastefully arranged plaits... \$12.90 to \$22.50.

Smart tweed sport skirts in gray and fawn shades, trimmed fancy patch pockets \$5.75.

New style stripe silk skirts, taffeta with inch wide satin stripe, plaid pockets and detachable belt... \$10.50.

Wash satin skirts of good quality white duchess, made with fancy pockets... \$16.90.

Satin Baronette skirts, of exceptional quality—comes in white, rose and blue... \$21.50 to \$25.00.

**Daniel**  
London House Head King St.