CARPETS AND WALL PAPERS

CARPETS AND WALL PAPERT

Ladies' Cotton Hose, Guaranteed Fast Black, Good Weight and Serviceable, on Sale, very Special at a Pair 12 1-2c

SHEETING SPECIAL

Just one of those lucky chances that often come our way a mills surplus output of a certain grade of sheeting, offered us a low rate. Extra fine and heavy pure bleached, Twilled Sheeting, even weaves, 21/4 yds. wide, on sale very special at

TAPESTRY CARPETS

We are proud of our range of Tapestry Carpets this season. Bought direct from the best English mills, and selected from the best designs produced, our stock of Tapestry Carpets is one of which any store in a city twice our size would boast. We make and lay free of charge. Special values at yd. 50, 58, 65, 68, 75 and 85c. With borders to match from 65c up.

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There is an air of distinctivness and newness about our assortment of Wall Papers which is hard to find in ordinary styles. We see to it that every pattern we buy is not sold to any other dealer in the city, so you are sure of exclusiveness when you make your selections here. Our aim is to present to you the very newest and latest designs and latest ideas in the Wall Paper way at the most reasonable prices. We would be very pleased to have an opportunity of showing you our

Wall Paper from 5c a roll up.

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What others sell at 8c., our price, 5c. What others sell at roc., our price, 80. What others sell at 121/2c, our prices, 9 and 100; What others sell at 15c, our price, 12%c.

W. J. KENNY

A call will satisfy any who require Wall Paper that our price

Select Woolens

SPRING, 1905

OUR preparations the approaching season have exceeded all former efforts. The larger part of our Special Importations have been passed into stock.

> ALBERT SHELDRICK Tailor and Woolen Merchant King St., Near Garner House

Mineral Baths

Chatham, Dec. 18, 1901.

To Chatham Mineral Water co. For some years I was so badly used up with rheumatism in my hip and leg that I could not walk without suffering severe pain and finally got so bad that I was confined to my bed. I tried almost every kind of patent medicines beside consulting physicians, but obtained no relief. At last I was persuaded to try the mineral water and used it in liberal quantities. From the first I felt a decided change for the better, and now I can say I have entirely received. I cannot recommend the mineral water too highly and am pleased to such a magnificent establishment erected for the treatment of cases like mine. ROBERT BLACK,

Write for Pamphlets that are Furnished Free upon Application

HONEST BUT VERY STRICT

Such Will be Enforcement of Liquor Laws in West Kent Under New Government

Inspector will Report on Houses-Mr. Baxter Chosen Chairman of Board-Tribute to

Baxter, of this city, was chosen chairman of the new Board by his colleagues, Andrew McKibbon, of Wallaceburg, and Thomas C. Martin, of Kent Bridge, at the inaugural meeting held yesterday afternoon. Inspector W. A. Mills, who was asked by the Commissioners to act as secretary, briefly reviewed the heartily co-operating in the resolve of the new Provincial Government to secure an honest and effective administration of the license laws. The communication from the Provincial Secretary, Hon. W. J. Hanna,

indorsement from the Board. The Department wrote asking to which daily newspaper the commisioners desired to extend their printing and advertising patronage.
On motion of Mr. Martin, seconded

published in The Planet, and occa-

sioned complimentary comment and

by Mr. McKibbon, it was decided to do their work with The Planet. In declaring this resolution adopt-

ed, the Chairman cointed out that the Commissioners had made a businesslike decision. "I know both nesslike decision. "I know both Chatham papers very well," he said, "having worked with both, and I um assured the best results will be obtained from The Planet. Everyone is aware that The Planet's circulation is materially the larger."

Two accounts, certified by the secretary, were approved viz. Crown. Attorney H. D. Smith, \$18, and The Planet, \$5.8.

Saturday, April 22nd, was set as the date of the meeting for the purpose of dealing with the applications fyled and the granting of licenses for the ensuing year.

he ensuing year. In view of Hon, Mr. Hanna's letter In view of Hon, Mr. Hanna's letter the Inspector was asked to visit the various places applying for licenses in the interim before next meeting, and report upon their condition. The holders of licenses will also be specially notified that the laws will be strictly and impartially enforced. The Inspector was also asked to look into the sanitary condition of the houses and their equipment for hotels. Upon the information thus secured the Commissioners will be better able to base their decisions.

The Commissioners commented up-

ter able to base their decisions.

The Commissioners commented apon the rather peculiar condition in the city. They had understood by press /report the Council had passed a by-law reducing the city tavern licenses by three. The license law provided that the Commissionbrs should forthwith be furnished with an official notice of this action and a copy of the by-law. This the Council had failed to do and conse-

GENTLEMEN WHO ARE BALD Or have thin hair, should call on Prof. Dorenwend, at Garner House, Chatham, on Tuesday, April 18th, and see his wonderful devices in Toupees and Wigs worn on over 75,000 heads. Explanation and demonstration free. Private apartments at Hotel, Don't fail to see his new invention, patented all over the world.

BURAL MAIL DELIVERY

Canadian Postal Officials on Visit of Inquiry at Washington.

Washington, D. C., April 8.—Rural free delivery mail service has attracted notice in Canada and Canadian postal officials are now condusting an investigation with a view to determining whether such a service can be put into offective operation in that country.

W. Smith, of Ottawa, secretary of the Postoffice Department of Canada, and George Ross, of Toronto, general postoffice superintendent, were at the postoffice department yesterday, after information concerning rural free delivery.

FOR THE JUNIORS TAXATION OF RAILWAYS SPECIAL ESSAY COMPETITION

Our little friends, the readers o The Planet Junior, have not been torgotten, although the strenuous political campaigns of the past six months forced The Planet Junior for a while to cease publication. This-to the young people the most urday Planet will be revived and to auspiciously inaugurate the re-appearance of this journal for the younger readers, a special essay con-test has been decided upon. The prize will be a handsome gold med-

The new Minister of Education, the Honorable Dr. Pyne, has taken an interest in the readers of The Planet Junior, and will personally judge the winning essay. This is a high honor and every pupil is expected to enter the contest.

The contest is open to every Pabwork to be accomplished and the lie and Separate school pupil in Kent Board evidenced its intention of County. The age and school class of the writer must be sent with a certificate from the teacher. No names are to be written on the essay. The writer's name and teacher's certificate must be enclosed in a separate envelope and pinned to the essay. was read and received, as recently

It has been decided to make this contest as easy as possible for the young writers. With this end in view and apon the suggestion of the Minister of Education, the subject for the competition will be, "Our School." The contestants are at perfect liberty to write upon anything pertaining to their school. Their story may cancers their teachers, their fellow-papils, their studies their aspirations, or anything identified with their work. All that s asked is that the school shall have a place in the story. The age of the contestants will be taken into consideration and the junior grades will have just as much chance to win the handsome gold medal as the senior and those who examine the essays will not know the writers' names. The Minister of Education, the Hor Dr. Pyne, will be asked to personally present the gold medal to the prize winner.

Five competent judges have been chosen from East and West Kent to select the hest essays to be forwarded to the Minister for his final decision. The names of these ladies and gentlemen, it is hoped, we will be able to announce next week.

The contest will close on May 2 and all essays must reach this office before 4 o'clock on that afternoon to be considered.

It is expected that the Hon. Dr Pyne will be able to make his award by the middle of June. Envelopes containing essays must be addressed to the Editor of The

Planet Junior, and marked on the outside "Essay Competition." Competitors must write in ink.

and a copy of the by-law. This the Council had failed to do and consequently, they had not received the official notification required by the statute ere they took action.

Two special meetings were announced,—April 15, to take into consideration the transfer of the Grand Central license from Theodore Bournassa to B. Carron, and April 29, to deal with the Park House transfer and difficulty.

In alluding to the Grand Central transfer the Commissioners and Inspector took occasion to express regret at the presumed retirement of Mir. Bourassa, whom they regarded as one of the best and most efficient holders of licensee.

CENTREMENT WHO ARE DATA. Prominent Member of Canadian Institute Passes Away.

Toronto, April 8.—Arthur Harvey, one of the best known members of the Canadian Institute, died yesterday at his home, \$6 Crescent road, in his 72nd year. Mr. Harvey was a native of Suffolk, England, and received his education in France and Holland and at Trinity College, Dublin. He came to Quebec in 1856, and was a Parliamentary correspondent for several years, afterwards becoming editor of The Morning Chronicle. In 1862 he was appointed the first attitude clerk of the Auditor-General's Department, which he resigned in 1870 to come to Toronto as manager of the Provincial Insurance Co. He founded in 1887 the "Year Book and Almanac of B. N. A.," which he edited for several years, and has been the author of many essays and papers. He was president of the Canadian Institute from 1890 to 1893, was a fellow of the Royal Statistical Society and was vice-president of the Astronomical and Physical Society.

QUEEN'S LL.D.'s.

Earl Grey, Lord Strathcona and Dr. Kirkpatrick Receive the Degree.

Kingston, April 8.—The visit of Earl Grey to this city came to a close last night. In the morning he inspected the Royal Military College, gave a hair-holiday to the cadeta and remitted all punishments. He had lunch with Lord Strathcona, who arrived by special train at 1 o'clock, with Principal Gordon. After Queen's convocation, at which the degree of LLD, was conferred on him, Lord Strathcona and Dr. Kirkpatrick, attended a reception in the old arts' building. Last evening Col. Reade, of the Royal Military College, gave a dinner in his honor, and he returned at midnight to Ottawa.

A word to the wise is resented.

Cent. Tax on Gross Receipts.

of a Provincial Board of Taxation With Permanent Secretaries to Gather Statistics, and That Tele graph, Express and Sleeping Car Companies Be Taxed on Gross Reseigts, According to Their Ability to Pay.

Toronto, April 8 .- The Railway Tax ation Commission has reported to the Legislature. The commission, composed of H. J. Pettyplece, Prof. Adam Shortt and Judge Bell, visited several States of the Union and the result of its investigations is contained in the report which fills several hundred pages of typewritten foolscap. After giving of typewritten fooiscap. After giving a review of the various methods of taxation in Ontario, and the assessmer laws of the States visited, the repor

laws of the States visited, the report concludes:

Should Se Taxed.

That the rallways should be adequately taxed, every one, including themselves, will admit though there is apt to be an exaggerated idea throughout the country of a railway's capacity to pay taxes, but as we have seen it is neither possible nor necessary to tax railroads on the same basis as other properties. However, by a Provincial taxation of railroads, in addition to their Municipal taxation on real estate, only the desire of the public for adequate taxation may be satisfied.

The benefit of railroad taxes may in this way be diffused throughout the whole Province, without respect to the accidental location of the lands. The municipalities have no occasion to look with jealous eye on the amount of corporate taxes, which may pass into the Provincial treasury, for, on the one hand, much of the Provincial revenue is distributed, in one form or another, to the municipalities, and on the other, as was pointed out at the beginning of this report, unless the Provincial treasury finds some direct means of sharing in the general increase of the country's wealth it will either be forced to curtail the assistance which if now furnishes to educational, charitable and other local needs, or it will be compelled to resort to a direct taxation of the general property of all the ratepayers of the Province, with all be compelled to resort to a direct tax-ation of the general property of all the ratepayers of the Province, with all raterayers of the Province, with all the complexity and inequality which they would entail. Hence in every way it is in the interests of the municipalities, as well as of the efficiency of conferrate taxation, that the Province should undertake the general taxation of corporations, leaving to the municipalities the right to tax their lands and buildings only.

paintes the right to tax their lands and buildings only.

Proportions Adjusted.

There still remains the question, how are the Provincial and local authorities to distinguish between their respective preportions of railroad taxes? That matter can be very easily adjusted as follows: On the basis of gross earning, the Province would be able to determine the whole of the taxes which the railroads and similar corporations should pay within its borders. The the railroads and similar corporations should pay within its borders. The portion to be assessed on real estate within each municipality would be determined locally as at present. Then, by deducting from the total Provincial taxes of each corporation the portion to be paid in the various municipalities, the difference would express the harmonic or the component of the component he difference would represent the share of the Provincial treasury. In tables attached the figures show that such a system of taxation would be much more attached the figures show that such a system of taxation would be much more equitable than the present system, which leyles a uniform rate of \$30 per mile on all roads in excess of 150 miles in length, in the settled portions of the Province, and \$15 per mile on shorter lines. If such a tax is a fair one for some of the poorer lines, then it is very inadequate for ihe wealthier ones, and certainly far below the most reasonable rates paid by the same companies on other parts of their lines in the adjoining States east and west. A tax on gross earnings, however, would very largely correct these inequalities, and would, to a far greater extent than any other system possible of application to the railroads of Ontario, result in an equitable adjustment of burdens as between the different railroads operating in the Province.

Three Per Cent. Fair.

As to the rate at which the gross

Three Per Cent. Fair.

As to the rate at which the gross-earnings should be taxed is, of course, a matter which can be adjusted from time to time to suit the increasing prosperity of the country and of the corporations. As may be gathered from the sections of this report, dealing with the different States, and from the opinions of the various experts on the subject, both within and without railroad circles, 3 per cent, is regarded as a very fair percentage to be levied upon gross receipts. The American railroads in general, many with smaller surphus revenues per mile than leading Ontario lines, regard this as a very reasonable rate, and it may be comsidered a reasonable rate here. As shown in the tables, the effect applied uniformly would probably be to lower the taxes now paid by three of the smaller lines, to very slightly affect two or three others and on the other hand to undoubtedly increase to a considerable extent the total revenue obtained by the Province from the railroads.

How to Be Arrived At.

How to Be Arrived At.
Should the Legislature determine to introduce the gross earnings tax for railroads or other similar corporations, it will be necessary to select a basis for determining the proportion of earnings assignable to the Province in the case of those operating in several Provinces or States. The best opinion would favor some such arrangement as this. How to Be Arrived At.

assigned to Ontario in the proportion of the Ontario mileage to the mileage of whole haul.

Commission Recommends 3 Per

of whole haul

Receipts from traffic passing through
the Province to be assigned to Ontarlo in the proportion of the Ontarlo
mileage to the whole haul, in which
case some allowance might be made
for terminal charges.

Board of Taxation.

As to the most efficient method for
administering a Provincial system of
corporate taxation, whatever basis of taxation might be adopted, there is an almost unanimous conviction alike taxation might be adopted, there is an almost unanimeus conviction allke in the United States and Britain as also in Canada that a Provincial beard of say three persons, only part of whose time weuld be required, however, for their duties, with a permanent secretary with assistants for clerical and statistical details. To such a board should be sissigned the duties of prescribing forms of schedules, verifying returns, determining the proper proportion assignable to the Province where corporations extend beyond the boundaries, supervising and adjusting the assessment and taxation of corporations as between municipal and Provincial authorities (which assumes that municipalities retain the right to that municipalities retain the right to tax local real estate, and generally to supervise the asimilarration of the taxation of corporations.

Express Companies, Tet,
Inasmuch as the business of telegraph, express and sleeping car companies is so intimately associated with
railread corporations, especially in
Canada, and inasmuch as electrical
railways are not furnishing when ser-Canada, and inasmuch as electrical railways are not furnishing urban service but are extending throughout the country in competition with the regular steam railroads, and are likely to be indefinitely extended in the future, it would be advisable to treat these corporations, and doubtless several others, on the same basis as the railroads, and to apply to them a tex gross receipts, with rates adjusted their ability to pay.

INTO A VILE DUNGEON.

oung Canadian in III-Health Th Days in Filthy U. S. Jail On a Groundless Charge.

Toronto, April 8.—International complications may rise out of an outrageous attack on the liberty of a young Canadian by the police authorities in Louisiana. The victim of the gross carelessness and incompetency of the United States officials was Robert M. Walton of 25 Winchester street, this city auditor for the British American city, auditor for the British American Assurance Co. About five weeks ag he was ordered by his physician as relative, Dr. Murray McFariane, to tal a trip to a southern climate, being re down and in poor physical conditio Mr. Walton went to New Orleans an was advised to go to Mandeville. small town in the interior of the State with some reputation as a health re-

Arrested for Wife Murder. There he was arrested by the local police on suspicion of being a wife-murder from Colorado, for whom en-quirles, had been sent out, and was taken to Covingion, where he was thrown into a vile dungeon with a lo of negroes, and held for three days, despite his protestations. The authori-ties refused to look into his credentials, or to listen to his appeals for an effor to have his identification made certain, although there was absolutely no excuse for the arrest, as the murderer was a man six feet tall, while Mr. Walfon is

of small stature and slight. Consul Will Investigate, Dr. McFarlane returned to town vesterday, and found a letter awaiting him, telling of the experiences of his relative. He at once wired the British Ambassador at Washington, and re-ceived a reply to the effect that the consul at New Orleans had been in-structed to investigate the matter to the bottom. Dr. McFarlane will also bring it to the attention of the Federal Government and it will be asked to take proper measures to secure an amende from the United States authorities. orities.

To accept good advice is but to increase one's own ability.

The office that seeks the man is always more shy and shrinking than the creditor on the same mission.

Hang on to your dollars until you see our selections of Wallpaper. Do not be de ceived into buying Wallpaper from anyone until you have had the pleasure of looking at our superb assortment. A few minutes spent with us may save you many a heartache in the future when you find out how much better you could have done with the same amount of money spent at our store. We are the only firm in this city that make Wallpaper our business and can furnish anything you want and give you the right style and coloring. When you want medicine you visit the doctor and you want a good one, when you have the toothache you want a dentist, when you want a hair cut you visit the barber, the same thing applies now when you want Wallpaper, come to us, as we understand our business and don't have to guess. Twenty years experience at your service, free of charge.

Sulman's Beehive ...

Cor. of King and Sixth St

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Just received a consignment of fresh aught Lake Huron Trout, Per Lb. 10 Cents.

CURED FIRM Scotch Finnan Haddies &c. per lb

Yarmouth Bloaters 30c. per Dozen Sea Trout, 8c. per Pound. Lake Trout, 8c. per Pound. Holland Herring, \$1 00 per Keg. Mackerel, 12c per Pound.

We have a few kegs of Lake Huron Trout left, No. 1 Sample, \$6.50 a Keg

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