FORD—The Universal Car!

Buy one, not because it is a cheaper Car, but because it is a better Car.

Book your order now, as stock on hand won't last long. Price completely equipped and ready for the road—

5-SEATING TOURING CAR $800.00
RUNABOUT $725.00

GEO. M. BARR, Agent, St. John's.

Evening Telegram

W. J. HERDER, - Proprietor
W. F. LLOYD, - - - - - Editor

FRIDAY, March 31, 1916.

The New City Charter.

TAXATION CLAUSES.

The first important Taxation clause is numbered 211. It reads as follows: "There shall be paid by the owners of all buildings within the City limits and within three hundred yards in any direction of the water-pipes of the Council an annual tax, to be known as the City Tax, to be fixed, established and imposed by the Council, of so much per cent on the annual rental value of the said buildings, including therewith the rental value of the land on which the said buildings are erected and all land appurtenant to the said buildings if the same be freehold, and the rental value of the said land less the ground rent if the same be leasehold."

This city tax is to take the place of water and sewerage rates in any agreement, lease, charter or contract.

The appraisers of the rental value shall take into consideration the situation of property, as to its value for business, and the extent of its enjoyment of water supply, sewerage, light and street expenditure.

Owners of property leased shall be entitled to add to rent, two-thirds of City tax they are called upon to pay, unless the lessor has agreed to pay all taxes, or unless the tenant has agreed to pay all taxes, when the full tax can be added to rent.

Ground landlord shall pay an annual tax on ground rents of so much per cent. to be fixed by Council (S. 217).

The stock-in-trade of business is to be taxed annually at a value not exceding 25 cents per $100.00 on average of stock (S. 218).

Vacant land is to be taxed as improved vacant land along which water and sewerage pipes have been laid and as unimproved vacant land otherwise (S. S. 219 and 220).

In case it is proved that the owners of improved vacant land has refused to sell or let at a fair market value or rental, the property may be taxed as if it was built upon.

When a building is unoccupied, the city tax is to be reduced by two-thirds.

The annual rental value of buildings, occupied by owner and erected hereafter, or within the past ten years, shall not be less in case of Frame Buildings, than:—

10 per cent. on cost under $2,000.00.
9 per cent. on cost from $2,000.00 to $5,000.00.
8 per cent. on cost from $5,000.00 to $10,000.00.
7 per cent. on cost from $10,000.00 and up.

On brick, stone or concrete, the annual rental value shall be not less than 7 per cent. of the cost.

On sheds the annual rental value shall be not less than 10 per cent. of the cost. Appraisers are to settle rental value, against which there is to be reference to a Court of Revision, and an appeal to the Supreme Court.

EXEMPTIONS FROM TAXATION.

The following property shall not be subject to taxation:

A.—Lands and buildings belonging to His Majesty used for Imperial or Colonial purposes, except that such Government buildings shall pay such reasonable rates for protection and water as the Council shall determine.

B.—Churches.
C.—Colleges and Schools.
D.—Charitable Institutions.

THE PERCENTAGE FIXED ANNUALLY.

The Council, on or before the fifteenth day of January in each year, shall estimate as correctly as may be the probable amount to be yielded by the duties, licenses, fees, rents and taxes in this Act provided, and after deducting the amount so arrived at from the total estimated expenditure for the ensuing year, shall fix such a rate per cent. on the assessed rental value, ground rents and stocks, as provided in Section 211, 217, 218, 219 and 220 above as will produce the amount required.

Ten per cent. discount is provided for prompt payment of taxes. Six per cent interest per annum is to be charged for delay in payment.

The Secretary-Treasurer shall immediately take proceedings to recover arrears, and he is empowered to issue warrants of distress and seize and sell any goods or chattels of the debtor.

MUNICIPAL ARREARS COMMISSION.

The Governor in Council shall appoint a Commission, consisting of the Secretary-Treasurer of the Council and two members of the Council, to take office on June 1st next, to collect all arrears due on June 30th next. All arrears are to be collected by process of law or otherwise, compromised or written off by Dec. 31st, 1918. The Commissioners are to be remunerated by dividing equally 7½ per cent. of the money so obtained.

TWO DOLLAR POLL TAX.

On every male of 21 years upwards, residing twelve months in the city and not liable to the City Tax or any property appraised at an annual rental value of $40 or upwards shall pay to the City a Poll Tax of Two Dollars annually.

The tax on places of amusement run for profit, but not for charity, is to be three and a half per cent. on the gross receipt of each performance. A similar tax is to be imposed on skating rinks.

LICENSE FEES.

Fire Insurance Company ..	$100
Marine Insurance Co.	100
Life Insurance Company ..	100
Accident & Guarantee Co. ..	50
Electric Telegraph Co.	400
Telegraph Company	600
Trust Company	250
Loan & Investment Co.	100
Stock Broker Margins	250
Transient Dealer	200
Auctioneer	25
Junk Dealer	25
Peddler & Hawker	10
Licensed Plumber	10
Journeyman Plumber	1
Billiard Tables, etc. (each) ..	10
Bowling Alley (2 beds)	20
" " Additional beds	10

Non-resident Contractors and Builders are to pay one half of one per cent. of gross amount of contract..

Banks (except Government Savings Banks) are to pay a tax of one sixth of one per cent. upon volume of business done within the city during the preceding year.

Fire Insurance Companies are to pay an assessment of two per cent. on all premiums upon property within city collected during previous year.

There is provision also for the collection of rates for water supplied to shipping.

Our expected shipment of

FEEDS

has just arrived, viz:
CATTLE FEED.
CORN MEAL.
WHOLE CORN.

And in stock:

P.E.I. Black Oats.

50 boxes Canadian Cheese.
At prices lower than market rates.

FISH!

FRESH HALIBUT.
FRESH CODFISH.
FISH SOUNDS.
KIPPERED HERRING.
BONELESS CODFISH.

Cooked Meat, 30c. lb.
Tumblers Raspberry or Strawberry Jam, 12c. ea; $1.35 doz.
Skipper Sardines in Oil and Tomato.
"Ocean" Brand No. 1 Salmon.

C. P. EAGAN,
DUCKWORTH STREET & QUEEN'S ROAD.

The Name of the Opposition Party.

Our statement in Monday's issue that the name Liberal-Union Party was decided upon before last election is not correct. The leader of the Liberal Party, Sir Robert Bond, objected and the matter was dropped, and no arrangement to that effect met with his assent. The present leader of the Opposition, Mr. Lloyd, had no objection to the name Union being added to the old name liberal, nor has he ever had to the best of our recollection since the matter was discussed. At the meeting held last Friday the matter was discussed again and the addition was made. It appears to us that the name Liberal-Union is in accordance with the facts of the situation. The policy is that of the last election, which included certain planks that the Fishermen's Union then asked for, and the members of the party come both from the old Liberal ranks and from the ranks of the Fishermen's Protective Union. We mention this matter because the statement of last Monday implied the assent of Sir Robert Bond to a change before last election, and it is only fair to him that his attitude should not be misrepresented.

BOVRIL.

The British Invention that Superseded German Methods.

Presiding at the Annual General Meeting of the Bovril Company held in London on 22nd February, 1916, Lord Erroll, the Chairman, congratulated the shareholders on the satisfactory results of the year's working. Excluding Government orders, the sales had been the largest in the history of the Company, a result partly accounted for by the large supplies of Bovril purchased privately and sent out to soldier friends and relations at the front. The net profit amounted to £168,769, an increase of £31,211 over last year.

Brought out, as it was, under the auspices of perhaps the greatest of all British authorities on food chemistry, Bovril marked an important step in advance of the then existing concentrated beef preparations, of which Liebig's Extract of Meat, originated by the well-known German Chemist Baron Justus von Liebig, was probably the best known. Bovril thus secured for British initiative and enterprise the leading place in an important sphere of industry—a position it has ever since maintained.

Mr. G. L. Johnston (Vice-Chairman) referred to the increased cost of raw material: "I recently looked over some notes that I made at the factory during the first year we manufactured—the year 1896. It may surprise you to hear that the cost of beef at the works at that time was under 1d. per lb. In those days the frozen beef industry was in its infancy in Australia and the Argentine; to-day there are over 30 freezing works in Australia, while the frigorificos of the River Plate have dealt with over one million head of cattle in one year. All this competition for stock has helped to raise the price of meat to an entirely different level, and if you bear in mind that it takes many lbs. of beef to make one lb. of Bovril you will hope with us that the upward trend will not continue too rapidly."

For the period under review, Virol Limited had, for the third year in succession paid a dividend of 12½ per cent., and increased the reserve fund to £27,500.

49c. Not 95c.

In S. Milley's advertisement published by us yesterday, the price of the Tipperary Knockabout was put down at 95 cts. This was a typographical error—the right price being only 49 cents—a wonderful value for the money.

Train Notes.

The outgoing express left Gambo at 7.30 a.m. to-day.

The incoming express left Clarenville at 7.55 a.m. and is due tt 2.45 p.m. to-day.

The Trepassey train reached town at noon to-day.

The local from Carbonear arrived at 1 p.m. to-day.

McMurdo's Store News

FRIDAY, March 31, 1916.

Now that the weather seems to show that spring is coming in earnest, we would remind you of your garden requirements in the way of seeds. If you have a square foot or more of arable land it will certainly pay you to set it out this year, as vegetables will, beyond a doubt, be expensive this fall. And we do not hesitate to say that in order to get the best results out of your ground, Sutton's Seeds are essential. In these seeds you get the final results of a continuous selection carried along for many years in order to produce the finest and most prolific strains. And all Sutton's Seeds are live seeds—there are no mixed lots. If you want a catalogue, which you can have gratis and post free, simply call, or send us a line giving us your name and address, and you will receive one.

REIDS' BOATS.

The Argyle reached this port at 9 a.m. to-day.

The Glencoe left Port aux Basques at 6.10 a.m. yesterday, coming east.

The Kyle leaving Louisburg this afternoon.

The Meigle left Port aux Basques at 11.25 p.m. yesterday for St. John's direct.

The Sagona is still at North Sydney.

Here and There.

AT THE CITY HALL.—The weekly session of the Municipal Board will be held to-night.

REACHED ALICANTE.—The S.S. Noreg, which left here with a fish cargo, has arrived at Alicante.

PERSONAL.—Mr. Henry Earle of Springdale, N.D.B., went out on last evening's express to his home.

AT BARBADOS.—The schr. Freedom has arrived at Barbados from Maccio, and is now loading malasses for this port.

LAID TO REST—The funeral of the late Richard J. Costigan took place this morning at Bell Island. Revs. Fr. Sheehan, Goff and Nangle left town last evening to attend the funeral.

Save your outside Liniment Wrappers from Stafford's Liniment. See advertisement.
mar31,tf

C. E. I.—The members of the C.E.I. held an enjoyable card tournament in their club room last night; after many closely contested games Mr. Warrick Smith captured the prize.

NAVAL RESERVE.—Only two recruits have been accepted on board H.M.S. Briton since March 24th, viz., David Keefe, Tor's Cove, and Thomas Marshall, Mussel Hr. Arm, T.B.

Stafford's Liniment is sold in over 500 stores. Save the outside Green Wrapper. See advertisement.—mar31,tf

SERVICE TO-NIGHT. — Cochrane St. Centennial Church, following up the splendid gathering of last Friday evening, the service at Cochrane St. this evening promises to be both interesting and instructing. Topic for discussion "What do I stand for?" All those who rallied to the old ground on Friday last are asked to some again to-night and bring some one with them. Remember the hour 7.45 p.m.

British Theatre.

The Management beg to announce that the above Theatre will NOT be open To-night.

DIED.

At Bell Island, on March 29th, after a short illness, Richard J. Costigan, beloved husband of Bridget Jackman, and son of Mary Anne and the late Maurice Costigan, aged 52, leaving a sorrowing wife and son, an aged mother and two sisters and a number of friends to mourn their sad loss.—Boston papers please copy.

Last evening, after a short and painful illness, Isabella, relict of the late Thomas Wakeham, aged 68 years; leaving two sons, three daughters, one sister and four brothers to mourn their sad loss; funeral to-morrow, Saturday, at 2.30 p.m., from her late residence, 64 Flower Hill; friends please accept this, the only intimation.—Boston and Montreal papers please copy.

Passed peacefully away this morning, after a short illness, John P. Jeans, H.M.C., aged 80 years, leaving 2 daughters, 16 grandchildren and 2 great grandchildren. Funeral will take place on Sunday at 2.30 p.m., from his late residence 30 Bond St.

T. J. Edens
Duckworth St. and Military Rd.

1000 lbs. FRESH HALIBUT.
200 lbs. FRESH COD TONGUES
200 lbs. FRESH CODFISH.
FRESH OYSTERS.
FINNAN HADDIES.
SALT HERRING—Selected.
FRESH COUNTRY EGGS.
FRESH RABBITS.

FEEDS.

100 bags BRAN.
100 bags HOMINY.
100 bags CORN MEAL.
100 bags GLUTEN MEAL.
500 bdls. No. 1 HAY.

Keeping Prices Down.

Rolled Oats .. ..4c. lb.
Can. Oatmeal .. ..4c. lb.
Barley .. ..7c. lb.; 85c. stone
Cooked Ham .. ..30c. lb.
Shredded Wheat Biscuits, 16c. pkge.
California Oranges.. ..35c. doz.
Valencia Oranges .. ..20c. doz.
3 lb. tin Sliced Pineapple ..18c.
Dutch Butter .. ..25c. lb.

IRISH POTATOES.
IRISH BACON.
ENG. CHEDDAR CHEESE.

BULLDOG TEA.
Going fast at 45c. lb.

T. J. EDENS.

Have You Seen Them in Our Window?

The Tipperary Knockabout!

For a Knockabout Ready-to-Wear Hat the Tipperary which we offer you for

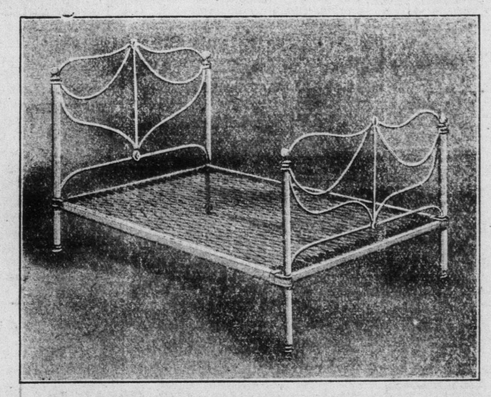
49c. each is Ideal.

Regular price up to $1.50 each.

S. MILLEY.

Our Latest in Springs.

Strong, Durable. Very Convenient to Handle.



Made right into the Bed. Will not sag.

The above Spring is made right into the Bed, thus doing away with all wood, which makes it **vermin-proof.** Will not sag as it is fastened to sides as well as ends with stretcher in centre to keep the bed secure, thus ensuring stability and makes a perfect level Bed. Made right in our building and cost $1.00 less than with wood frame. Can be unhooked and rolled up very small, a great convenience when removing. We can also fit it to any bed now in use as we have the machines to punch and bore the holes. So we say patronize the store that is always economizing for you, and might add that despite the serious advances in prices on everything else, our prices have remained the same the past two years, which the public should appreciate these days of high prices.

The C. L. MARCH Co., Ltd.,

Cor. Water and Springdale Streets.

Fads and Fashions.

Sea blue is a new color.

All jackets have long sleeves.

Cornflower blue is a good spring color.

The vogue of corduroy skirts continues.

Bodices are rather tight and draped.

Gowns are draped and much beruffled.

Silk top-coats will be very fashionable.

Both bead and thread embroidery are used.

Women's coats have gone largely to checks.

The bridal veil is circular and very long.

One-piece frocks have unusually narrow belts.

All the new frocks show the sloping shoulder.

Sand color is fashionable, as it was last season.

Shirred yokes are a feature of the new bodices.

Some of the newest parasols are conical in shape.

Navy blue and rose is a fashionable combination.

There will be some fur used on summer costumes.

Tulle neck ruffs reaching to the ears will be worn.

Evening wraps are being made of silk and chiffon.

The hoop seems to be creping into fashion slowly.

Many new jackets are trimmed with Dresden china buttons.

A beautiful coat can be made of black satin and white serge.

Parasols with large polka dots and fringe will be fashionable.

The separate skirt may be trimmed as elaborately as desired.

Many of the spring suits have linings and pipings of taffeta.

A plain taffeta suit can be effectively touched up by plaid pipings.