

THE WEATHER.

Forecasts. Maritime—Strong winds, and gales from west and northwest; local showers or snow flurries but mostly fair; stationary or lower temperature.

Washington, Dec. 6.—Forecast: Northern New England—Fair Thursday; Friday increasing cloudiness followed by rain or snow in west; strong west winds.

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

Around the City

Soldier's Arm Broken. Miss E. Friars received a letter yesterday from George S. Friars, a soldier in Bramshott Camp, England, in which he stated that he was suffering from a broken arm, and being treated in No. 9 Stationary Hospital.

Naval Service Recruits. The Naval Service received three applications yesterday and all passed the doctor. They were: Arthur Henderson, George Devlin and Wm. Friars, all of this city.

Same Old Trouble. Yesterday afternoon a horse owned by George Smith got one of his hoofs caught in the railway track in front of the Union Depot on Mill street. The horse was thrown, the wagon was damaged, and traffic was blocked for about 15 minutes. Similar accidents have happened on a number of previous occasions.

The 104th. Word received in the city yesterday from members of the 104th Overseas Battalion, under command of Lt.-Col. G. W. Fowler, M. P., is to the effect that the band of the battalion left England on Saturday last for Scotland on a ten days pass. It is also rumored that the 104th will do guard duty in the City of London during the coming winter.

New Silk Crepe de Chine. Nothing could make a more appropriate Xmas present than a waist or dress length of the pretty silk crepe de chine that has been in stock. By purchasing a large quantity of these crepe de chine they were able to secure them at a price which permits them to be sold at \$1.50 per yard, with 38 inches. Black and white and all the leading colors are to be had in these lengths. They come nicely boxed in Xmas boxes.

Y. M. C. A. News. Under the auspices of the Young Ladies' League of the Y. M. C. A. a very pleasant evening was spent at the Y. M. C. A. The first part of the programme consisted of games and competitions. Six different groups were chosen and the group that composed the best yell won the prize. The group known as the Jokers were successful in carrying off the honor. They also won in the walking relay, the ping pong tournament and the parlor football game. A mock school was held by the members in the gymnasium. The Y. M. C. A. orchestra furnished music for the evening, under the direction of the leader and instructor, Mr. Bowden.

Beautiful Bermuda. You should hear the illustrated lecture by Rev. Clayton Munro on "Beautiful Bermuda," in Centenary Hall this (Thursday) evening at 8 o'clock. Admission 25c.

PERSONAL

Dr. Townshend of the River Glade Sanatorium was in the city yesterday. Hon. A. B. McLean and Mrs. McLean, of Riverside, Albert county, are registered at the Royal. Richard O'Leary, of Richibucto, is registered at the Royal. Hon. J. B. M. Baxter, who had been attending the meeting of the provincial government at Fredericton, returned home on the Boston express last evening. Richard O'Leary, of Richibucto, was a guest at the Royal yesterday. He left on the Montreal express en route to Fredericton.

PROF. W. C. KEIRSTEAD AGAIN EXPLAINS ASSESSMENT LAW

Meeting in High School Assembly Hall Last Evening was Very well Attended—Much Information Given in Regard to New Civic Assessment Plan—Open Discussion Follows Address.

Before a large and representative gathering in the High School assembly hall last evening Rev. Wilfred C. Keirstead, a member of the Civic Assessment Commission, delivered a scholarly address on the proposed new system of taxation for which legislation will be sought at the next session of the Legislative Assembly. The address was followed by an interesting discussion on several of the features of the new act which has been recommended by the commission.

His Worship Mayor Hayes was the chairman of the meeting and all the city commissioners as well as a large number of citizens were present. The audience evinced lively interest in the remarks of the speaker. Dr. Keirstead said in opening that it was his intention to dwell particularly upon the leading features of the act and to make his address as brief as possible, leaving ample room for discussion. He desired to point out that the commissioners had been actuated in their deliberations with the sole desire to give the city a fair and equitable system of taxation. There might be many imperfections, and, in any respect, the citizens thought the act impracticable, there was no reason why changes should not be made. The commission proposed that real estate should be taxed where it is located, while tangible personal property should be taxed on the same principle as its location. With respect to income derived from employment, trade, profession or industry the commission recommended that the tax should be levied where such was carried on and not at the place where the recipient resided; while incomes in the forms of interest on bonds, mortgages and dividends should be assessed at the residence of the recipient.

Burdens Lighter on Poor. Under the new system it was proposed to inaugurate a general tax rate which would be based upon a careful valuation had been made. This rate would be applicable to real estate, tangible personal property such as stocks in trade, tools, machinery and earned incomes. The system provided for certain exemptions, primarily the entire exemption of household effects. Furthermore, there would be no poll tax under the new act, but provision was made for assessing a minimum income tax in cases where no other income tax was paid. The commission also proposed the making of the burden of taxation somewhat lighter for the man of small income. A man having an income of \$800 under the present system would pay in the vicinity of \$20, while under the proposed legislation his taxes would be approximately \$8.

The commission felt strongly that an accurate valuation of properties in the city should be made, while they also advised with a view to bringing the system up to a high state of efficiency that valuations be made at frequent intervals. Briefly, the leading features of the proposed act provided for a tax on real estate at the general rate, a tax on a half of the value of tangible personal property, a tax on incomes from intangible personal property at the rate of six per cent. with a tax on ordinary incomes at the general tax rate. The system really represented a tax on real estate, a tax on incomes and a tax on business, while they also advised with a view to bringing the system up to a high state of efficiency that valuations be made at frequent intervals.

Some Queries Answered. Replying to W. F. Hatheway, Dr. Keirstead said that the income tax in British Columbia is only fairly successful, while the results achieved from the operation of the income tax in Ontario had not been very great. But in the State of Wisconsin wonderful strides had been made following the introduction of a modern income law and its administration had been so successful as to cause a reversal of opinion regarding this form of taxation. This act has state and not local application. Professor Adams, however, has told the speaker that it was possible to enforce an income tax more efficiently in a city with a population of 50,000 than in a large state. Hon. J. E. Wilson said that there was a strong feeling in the city to encourage manufacturing, and he would like to know how the new legislation would affect manufacturers, particularly with regard to the machinery used in their plants.

Dr. Keirstead said that machinery used in connection with manufacturing would be exempt under the proposed legislation, but that machinery forming part of the reality would be liable to taxation. Replying to Alex. Wilson, Dr. Keirstead said that the earnings of the express companies, according to their report furnished to the Dominion government, did not represent one per cent of the gross earnings. To Judge Armstrong, Dr. Keirstead said that the earnings of the express companies was small in comparison to the capital invested. N. C. Cameron thought that it would be more equitable to tax the merchant on the value of the property they occupied rather than on their stock.

J. A. Likely inquired whether or not any other cities had divided the personal property tax as proposed by the commission? Dr. Keirstead thought that several cities in Canada and the United States where this tax prevails had made such division. The tax, he said, was not in force on the continent. The "Business" Tax. With regard to the proposed "business" tax, Dr. Keirstead said that the city of St. John had surprised the world by the magnitude of the amount received from this source. Under the new system the value of the "larger" than at present in the various sources from which it would be derived. The Ontario system, Dr. Keirstead pointed out, had many supporters. Under the system in vogue there fully eighty per cent of the revenue was derived from a taxation on real estate. It would be possible to adopt the "business" tax of Ontario here if the adoption of the real estate tax was also practicable. But there was a strong feeling throughout the United States that the raising of eighty to ninety per cent of the revenue through a tax heavy a proposition.

E. L. Rising inquired as to the manner by which the assessors would ascertain the income of a man who had no stated salary. Dr. Keirstead pointed out that such a man was obliged under a heavy penalty to make an accurate return of his earnings. The act also laid down a schedule which it was proposed to follow in such a case. Replying to C. W. Brown, Dr. Keirstead said that manufacturers should be given all possible concessions. With respect to engines used in connection with the plant of a manufacturing concern he felt that it was a point worthy of consideration that they might be exempted from taxation. The Street Railway Tax. There was some discussion as to the amount of taxes which the Street Railway Company should pay and as to the most practicable manner of assessment of the company. Dr. Keirstead expressed the opinion that the tax of four and a half per cent on the gross income was quite equitable, but said there was considerable weight in the contention that should there be a material advancement in the rate of taxation that the amount assessed on the railway's earnings might be graduated proportionately. Relative to the rate of six per cent proposed to be levied on intangible personal property Dr. Keirstead said that if the rate on such property was placed at too high a figure it would be impossible to collect it. St. John had collected an amount from intangible personal property which was larger than almost any other city on the continent.

Intangible Personal Property. T. T. Lantian inquired if the meeting did not think the tax rate on intangible personal property was rather excessive in its application to widows and spinners. Dr. Keirstead said that if the provisions of the act worked hardship in such cases, both the Board of Assessors and the Board of Revision had the power to remit the taxes in all deserving cases. R. B. Emerson in moving a vote of thanks to Dr. Keirstead said that the address was not only eloquently delivered but was a clear and explicit explanation of the proposals of the commission. James L. Sugrue and W. F. Hatheway also spoke. The vote of thanks was carried unanimously and was extended to Dr. Keirstead by His Worship the Mayor. Dr. Keirstead in expressing his appreciation said he agreed with Mr. Hatheway that the administration of the act afforded a difficult problem but he was satisfied that if the citizens would co-operate that it would be entirely successful in its operation. The meeting closed with the singing of the National Anthem.

Gundry's \$18.00 Gold-filled Bracelet Watch is the best thing on the market for a Xmas present, 17 jewels, 14 kt. gold-filled case with the best expansion bracelet made in America. The only thing cheap about it is the price. Every watch guaranteed.

The 26th Pictures. On account of the many requests from patrons, the Opera House management has secured the 26th Battalion motion pictures for one more day and will show them this afternoon at 2.30 and tonight at 7.15 and 8.45, in connection with the new change of programme by the Homan Musical Company. The 12th chapter of Liberty is also on the programme today.

Clark-Short. At the residence of the officiating minister, Rev. B. H. Nobles, 41 Cedar street, at 8 o'clock last evening, Isaac H. Clark was united in marriage with M. Winifred Short, both of this city. Mr. and Mrs. Clark will reside in Albert street. Supper was served after the ceremony at their future home, many guests being present. A large number of wedding presents were received.

Seriously Ill. Friends of W. A. Spears, night operator in the Union Depot, will learn with regret that he is seriously ill in his home Charlotte street.

WINE ON THE HONOR ROLL YESTERDAY

Recruiting Again Makes Better Showing—General Benson Here—News of the Local Military Units.

- HONOR ROLL. Wm. Alex. Foster, St. John, N.B.; 9th Siege Battery. Wm. F. Miller, Glasgow, Scot.; Chas. F. Brogan, Glasgow, Scot.; Wm. Leader, Halifax, N. S.; 236th Battalion. A. Gaugreau; R. Gaugreau; F. Corrier; A. Richard; Wm. Donaldson; 169th Battalion.

In addition to the names on the honor roll four other applicants had not been examined last night. They were for the Canadian Engineers. Recruits seem to come in bunches, said the sergeant at the recruiting rooms yesterday. This is the best day's work for some time, and if the same rate of enlistment as yesterday continues this week's total will be far in advance of last week's. The work of recruiting for the 165th Battalion is gradually bringing results and the officers commanding, Lieut. Col. D'Aigle, feels confident that the 165th will be up to strength before he is ordered overseas. Yesterday the 8th Field Ambulance and the 165th Battalion were inspected by the general officer commanding the 6th Division, Major General Benson. He was accompanied by the G.S.O., Major A. N. Jones, and Major S. Van-tuyt of the engineering staff, Halifax. The party arrived yesterday morning and in company with the G. O. C., Brigadier General McLean, visited the quarters of the 165th and after inspecting the officers and men a general inspection of the barracks was made. The general was more than pleased with the showing made and complimented the training officers for their efficiency. The officers and men of the Field Ambulance Depot were inspected in the afternoon. The boys presented a fine appearance which received the attention of the inspectors. Before leaving for the city there was a complete survey of the different military buildings, especially the dairy building, in which will be quartered the 21st Calgary Battalion. Arrangements were made by the engineer to have the building heated. No information as to the length of time the new battalion is to remain in the city was forthcoming from the officials at headquarters yesterday.

Lee Fowler Killed. Alex. L. Fowler of 213 Germain St., died of wounds yesterday that his brother, Lee W. Fowler, had been killed in action on Nov. 21st. The deceased soldier is the son of William Fowler of this city. He left St. John for the west about eleven years ago. When war broke out he enlisted in the 62nd Battalion, but was afterwards transferred to another unit. Mrs. P. G. Smith of 31 Somerset St., received word yesterday that her son, Horace, who enlisted in the naval service was at Halifax. He will take a course of instruction on the cruiser Niobe. Quartermaster Sergeant Scott of the staff at headquarters is confined to his room with a severe attack of influenza.

A Clever Conceit. With each purchase Gundry's is enclosing a combination of Christmas cards and stickers so very handy in doing up a gift parcel. This consists of a nice card for the address, a gum label of the "Don't open till Xmas" variety, and two Xmas stickers for closing the parcel. These do not represent much value but they save you trouble and are just as nice as you can buy in a book store.

The Chocolate Shop, 26-28 Charlotte street. Hot Drinks, Lunches at all hours, and deliciously fresh candies.

Jean Valjean, Pyramallon and Gals tea, A Good Lass, by Rev. W. H. Piercy, Germain street Baptist this evening.

Moose Hold Social. The Moose Lodge held their fortnightly social last night in their rooms on Union street. Dancing was indulged in and refreshments served.

Hours of Joy for Juveniles THE ONLY KIDDIE-KAR. The Kiddie-Kar is among the latest and most popular Playtime novelties of the present season, and will, no doubt, gladden the heart of many a little one on Christmas morning. The Kiddie-Kar is made to stand the hard usage of strenuous outdoor play, being made from excellent material and stoutly constructed throughout. It is nicely finished and comes in several styles at the following prices: \$1.50, \$2.00, \$2.50, \$2.75. TOY DEPARTMENT - 2ND FLOOR - KING ST. STORE. Market Square - W. H. THORNE & CO., LTD. - King Street

A Great Trimmed Hat Week-End Sale Starts This Morning at The Marr Millinery Co. Limited. Dozens of New Trimmed Hats Shown For the First Time in St. John. New Styles New Trimmings Even New Special Values.

Gift Suggestions in Brass Emerson & Fisher Ltd. Gifts that are of real service. The largest and best assortment we have ever carried. BRASS JARDINIERS, \$1.25 to \$7.00. BRASS FERN DISHES, \$1.25 to \$1.75. BRASS UMBRELLA STANDS, \$3.75 to \$5.50. BRASS ASH TRAYS, \$1.50 to \$5.00. BRASS KETTLES, \$1.75 to \$2.50. BRASS CRUMB TRAYS, \$1.75 to \$2.50. BRASS CANDLE STICKS, \$1 to \$5 a pair. BRASS TRAYS, \$1.25 to \$7.00. BRASS SMOKER STANDS, \$2.50. BRASS CUSPIDORS, \$1.25 to \$2.50.

STORES OPEN 8-30 CLOSE AT 6 P.M. SATURDAYS 10 P.M. KING ST. GERMAIN ST. AND MARKET SQUARE. MANCHESTER ROBERTSON ALLISON LIMITED

LINGERIE for Christmas Giving On Display in King Street Window and in Whitewear Department, Second Floor. THESE LOVELY PIECES OF FEMININE APPAREL IN LAWN, NAINSOOK, CREPE DE CHINE AND WASH SATIN, PRETTILY TRIMMED WITH LACE, EMBROIDERY AND RIBBON, EMPLOY THE OLDEST CRAFTS OF EXPERT DESIGNERS, AND ARE SURE TO MEET WITH THE APPROVAL OF EVERY WOMAN WHO APPRECIATES DAINTY LINGERIE. NIGHT DRESSES—Fine Nainsook and heavy Cotton, \$1.50 to \$5.00. Nainsook, embroidery and lace trimmed, \$1.00, \$1.15. Nainsook, Cambric or Crepe, prettily trimmed, \$1.00, \$1.15. Fine Lawn, Bias fold and Ribbons, fancy trimmed, \$1.25. A great variety of Materials at \$1.75. Beautiful Gowns in Lawns, Batiste and Crepe de Chine, \$3.50 to \$10.00. CORSET COVERS, \$2.50 to \$4.00. FANCY CAMISOLES, daintily trimmed with and without sleeves, \$5c. to \$3.40. ENVELOPE COMBINATIONS—Nainsook, Crepe de Chine, Jap Silk. Newest models, \$1.00 to \$4.50. DRAWERS—in great variety, Plain and elaborately trimmed, \$1.00 to \$4.00. SKIRTS—Plain, tucked and hemstitched, \$1.00 to \$5.00. SHORT DRESSING GOWNS—Crepe de Chine and Jap Silk, lace and insertion trimmed, \$3.50 to \$5.00. JAP KIMONOS—Pinks, Blues, Heliotropes. Hand embroidered, \$1.60, \$2.35. BOUDOIR CAPS—New shapes. Large variety, \$5c. to \$3.40. BEAUTIFUL SILK KIMONOS—Jap Silk, embroidered with Floral design, delicately shaded in Pale to Dark Blue, also in Pink, \$5c. to \$13.00.

New York's Latest Shirt Novelties Patterns and Color Effects Are Entirely Different and Positively Exclusive. On account of a late purchase we are again in a position to offer THE "CORDLAY," a make of shirt which has proved extremely popular. It is not a pleated front, nor a starched bosom, but a double thickness of fabric assuring extra protection, stitched to give the corded appearance so much desired. Some extreme novelties in design in the regular Soft Fronts with soft double cuffs or starched cuffs attached. Be sure and see these Exclusive Novelties as they would be most acceptable as gifts for the man of stylish inclination. Sizes 14 to 16 1/2. At Popular Prices. Now on Display in King Street window. (Men's Furnishings Dept.) Manchester Robertson Allison, Limited