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PROPOSED ASSESSMENT ACT FOR THE CITY OF FREDERICTON

By order of the City Council, the following points concerning the proposed Assessment Act are published for the information of the taxpayers:

How Taxes Levied

The yearly taxes are levied in manner following:

- By a poll tax.
- By certain special taxes on banks and insurance companies.
- By assessing the balance of the amount ordered to be levied on real estate, tangible personal property and income according to the assessable value thereof.

Poll Tax

The poll tax is a tax of \$5.00 on all male residents of the full age of twenty-one years, not being paupers.

Special Tax on Banks

The special tax on Banks is a tax of one-twelfth of one per cent of the volume of business done by the banks. This special tax is in lieu of the tax on personal property and income. The real estate of a Bank is taxed as other real estate.

Special Tax on Fire Insurance Companies and Surety Companies.

These companies pay a tax of 2½ per cent on 50 per cent of the premiums collected through an office or agency in the City of Fredericton. This tax is in lieu of the tax on income. Real and Personal Property of these companies is assessed as other real and personal property.

Life Insurance Companies

These companies pay a tax of 2½ per cent on 50 per cent of first premiums collected through an office or agency in the City of Fredericton. This tax is in lieu of the tax on income. Real and Personal Property of these companies is assessed as other real and personal property.

Real Estate

All real estate in the city, not subject to exemption, is assessed at its true and real value and is taxed at the general tax rate.

The real estate of any religious or educational institution under lease and real estate of the City of Fredericton under lease is assessed on the same basis as other real estate but it is assessed in the name of the lessee thereof.

Personal Property

"Personal property" means tangible personal property, such as stock-in-trade, fixtures, machinery, household furniture, automobiles, horses, cattle, etc., but does not include intangible personal property, such as book debts, mortgages, bonds, stocks, money on hand or in the bank, etc.

Tangible personal property, not subject to exemption, is assessed at its true and real value, except stock-in-trade, which are assessed at their average value. For the purpose of assessment, the merchant's average stock-in-trade for the year preceding the year of assessment is deemed to be his average stock-in-trade for the year of assessment. Tangible personal property is assessed at the general tax rate.

Income

"Income" means the annual net profit or gain from all sources and includes the net profits derived from any business, trade, profession or calling, and salaries and wages. It also includes the interest, dividends or profits received from intangible personal property as hereinbefore defined. It also includes net profits from rents.

The income liable to assessment is as follows:

- The income of residents of the City of Fredericton and persons residing in the city for 183 days during the year.
- So much of the income of non-residents employed in Fredericton as is earned in Fredericton; provided, that where such non-resident is assessed on income in the place where he resides, only one-half the tax assessed against him in Fredericton shall be collected.
- So much of the income of a non-resident carrying on business in Fredericton as is derived from carrying on such business in Fredericton.

Where the taxpayer of a partnership or corporation carrying on business through a branch or co-ordinate place of business outside of Fredericton, only the income derived through the Fredericton branch or place of business is assessed.

Where a taxpayer is a member of the partnership or a shareholder in the corporation taxed on income, so much of his income as is derived from net earnings or dividends of such partnership or joint stock company and upon which such partnership or joint stock company has been taxed, shall not be taxable.

The above provisions regarding income do not apply to residents of the Town of Devon. Residents of the Town of Devon employed in Fredericton are assessed on income in Devon only, and residents of Fredericton employed in Devon are assessed on income in Fredericton only.

For the purpose of assessment of income, the income of a taxpayer for the year preceding the year of assessment is taken as his income for the year of assessment.

Income, not subject to exemption, is assessed at the general tax rate.

Exemptions

The following real estate, personal estate and income is exempt from taxation under the Act:

- Property and income of the Crown, except real estate owned by the Crown and under lease and in respect of which a rent is received.
- Property and income of the City of Fredericton and the Municipality of York County, except real estate owned by the said City and under lease and in respect of which a rent is received.
- Public parks and burial grounds.
- Property and income of the Victoria Public Hospital.
- Property and income of religious, educational and charitable organizations or institutions, except real estate owned by such organizations or institutions leased by them and in respect of which a rent is received; provided that this exemption shall not extend to organizations or institutions the primal object of which is social, fraternal, or one of mutual help, even though such organizations or institutions exercise charitable or educational functions.
- The real estate to the amount of five hundred dollars of a widow, or a wife deserted by her husband and compelled to earn her own living; provided that the total real estate owned by such person does not exceed five thousand dollars in value, and that the income of such person does not exceed five hundred dollars.
- Household furniture and effects of a taxpayer to the amount of five hundred dollars.
- Income of individuals to the extent of four hundred dollars, with an additional exemption of four hundred dollars where such individual is a married man or a widow or widow with a family of one or two children under the age of sixteen years, and four hundred dollars where such individual is a married man, widower or widow with a family of three or more children under the age of sixteen years.
- Stock-in-trade of taxpayers to the extent of one-half the appraised value thereof.
- Personal property and income of banks.
- Income of Insurance Companies.
- Income of Railway Companies, and also structures, sub-structures, super structures, rails, ties, poles, wires and other property of a Railway Company on lands used exclusively for railway purposes or incidental thereto, but not including stations, freight sheds, offices, warehouses, elevators, hotels, roundhouses and machine repair and other shops, and also the rolling stock of Railway Companies.
- Property situate, lying and being beyond and outside the line of fire, water and light limits of the City as at present established or as may hereafter be established by any Act of Assembly or by-law of the said City, shall be exempt from taxation in respect of the amounts ordered to be assessed and levied for the maintenance of the sewerage system, for the maintenance of the fire department and the fire police and salvage corps, including the erection and keeping in repair of the fire alarm system and hydrants, and for lighting the streets and highways.

(3) Public parks and burial grounds.
(4) Property and income of the Victoria Public Hospital.
(5) Property and income of religious, educational and charitable organizations or institutions, except real estate owned by such organizations or institutions leased by them and in respect of which a rent is received; provided that this exemption shall not extend to organizations or institutions the primal object of which is social, fraternal, or one of mutual help, even though such organizations or institutions exercise charitable or educational functions.

(6) The real estate to the amount of five hundred dollars of a widow, or a wife deserted by her husband and compelled to earn her own living; provided that the total real estate owned by such person does not exceed five thousand dollars in value, and that the income of such person does not exceed five hundred dollars.
(7) Household furniture and effects of a taxpayer to the amount of five hundred dollars.

(8) Income of individuals to the extent of four hundred dollars, with an additional exemption of four hundred dollars where such individual is a married man or a widow or widow with a family of one or two children under the age of sixteen years, and four hundred dollars where such individual is a married man, widower or widow with a family of three or more children under the age of sixteen years.
(9) Stock-in-trade of taxpayers to the extent of one-half the appraised value thereof.
(10) Personal property and income of banks.
(11) Income of Insurance Companies.
(12) Income of Railway Companies, and also structures, sub-structures, super structures, rails, ties, poles, wires and other property of a Railway Company on lands used exclusively for railway purposes or incidental thereto, but not including stations, freight sheds, offices, warehouses, elevators, hotels, roundhouses and machine repair and other shops, and also the rolling stock of Railway Companies.

(13) Property situate, lying and being beyond and outside the line of fire, water and light limits of the City as at present established or as may hereafter be established by any Act of Assembly or by-law of the said City, shall be exempt from taxation in respect of the amounts ordered to be assessed and levied for the maintenance of the sewerage system, for the maintenance of the fire department and the fire police and salvage corps, including the erection and keeping in repair of the fire alarm system and hydrants, and for lighting the streets and highways.

The Board of Assessors may, with the approval of the Assessment and Appeals Committee of the City Council, exempt from taxation in any year the property of any person residing in the City of Fredericton, whom they may determine to be unable, on account of age, sickness, infirmity or poverty, to contribute to the support of the government of the City; provided however that such exemption shall in no case be granted to any person whose total income exceeds five hundred dollars.

Returns by Taxpayers

Taxpayers are not required to make any returns of real estate.
Every taxpayer is required to make an annual return of his personal property and every taxpayer, except banks and insurance companies and except taxpayers whose total income is included in the return of an employer, is required to file an annual return of his total income.
The manager of every bank is required to file an annual return of the average volume of business done by the bank, and the agent of every insurance company is required to file an annual return of the premiums received by the company.

Every person employing labor is required to file an annual return, giving the names and address of his employees, and the compensation paid each but it is only necessary to include in such return employees who have been employed for more than sixty days during the year and have been paid more than \$150.00.

Every landlord is required, upon the request of the Chairman of the Board of Assessors, to make a return, giving the names of his tenants and every tenant is required, upon the request of the Chairman of the Board of Assessors, to give the name of his landlord and the amount of rent paid.

The returns shall be in writing and under oath. They shall be in such form and give such information as the Board of Assessors may determine and they shall, (except those to be made by the landlord and tenant), be filed at the office of the Board of Assessors on or before the 15th day of February in each year. The Board of Assessors shall keep blank forms available for taxpayers at their office.

If any person fails to make a return required by the Act, or makes a false statement in any return, he is liable to a penalty of \$50.00.
The Chairman of the Board of Assessors may, by notice in writing, require such person to file a return, and if such person shall then fail to file a proper return within ten days from service of such notice, he is liable to a penalty of \$200.00. The Board of Assessors may then determine the value of his personal property and in-

BOSTON BRUINS FORCED TO TRAIN IN MONTREAL

Montreal, Nov. 23—The Boston Bruins arrived in Montreal today, and had a workout at the Forum. They will be here until Wednesday when they return to their native city to open the hockey season there Thursday night against Pittsburgh.

The reason for their invasion of Montreal, is a broken boiler in the artificial ice plant at Boston.

Manager Leo Dandurand of the Canadiens had a conference today with Captain Kidd, director of the Gramsby Hockey Club of the Ontario Hockey Association, concerning Gerald Carson, Grimsby player, who has been signed by the locals and who is now anxious to remain amateur for another year.

Mr. Dandurand, however, informed Captain Kidd that Carson must report at once, or remain out of hockey.

JARVES HAILED AS SECOND WILDE

New York, Nov. 23—He has been called a "second Jimmy Wilde," has Ernie Jarvis, the latest flyweight to come across from England to try his fighting fortunes in America and he has shown enough in his two bouts here to warrant the belief that he will go far in his climb toward a championship. But a "second Jimmy Wilde"? Hardly. Thity bring out a Wilde only once in a generation if that often.

Like Wilde, who was of spider physique Jarvis packs a remarkable punch, quite out of keeping with his size and weight, but he does not compare with Wilde as a boxer. Jarvis likes to get in close to his man and whale away at the body.

Jarvis has his eyes on the world's flyweight title and he has shown a perfect willingness to fight his way through the ranks of the dangerous contenders.

They were needed most. Prohibition seems to have ended Hope springs eternal. Perhaps De- come according to their information and belief and shall assess the same at double the amount determined.

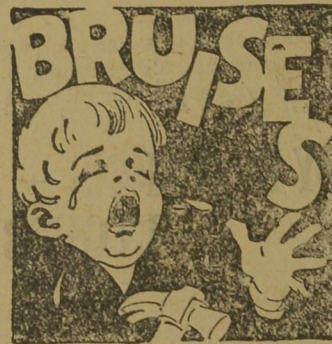
If any assessor or any taxpayer shall have reason to believe that any return is substantially incorrect and make a statutory declaration of such belief, the Board of Assessors may employ a Chartered Accountant for the purpose of verifying the return. The Chartered Accountant is given authority to examine the books, vouchers and other papers of the taxpayer and to examine the taxpayer under oath. A penalty of \$200.00 is provided for refusal to allow an examination of the taxpayers books, or for refusal to submit to an examination under oath.

Appeals

No appeal is allowed in case where the taxpayer shall have omitted to file a return after having been required to do so by notice in writing of the Chairman of the Board of Assessors.

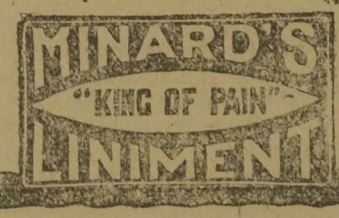
Any person who has filed his return as required by the Act and who is dissatisfied with his assessment, may apply in writing to the Board of Assessors for a revision of the assessment made against him. If the taxpayer is still dissatisfied with the decision of the Board of Assessors, he may appeal to the City Council, who may either hear the appeal or refer it to a special committee for consideration.

C. FRED CHESTNUT,
City Clerk.
City Hall, November 23, 1925.



Apply Minard's at once. It halts the pain and stops inflammation. Removes all poison from cuts and sores.

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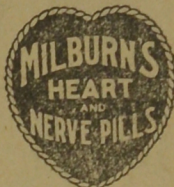


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Mrs. J. Wilson, Port George, N.S., writes:—"I suffered from palpitation of the heart and fainting spells, and, at times, I could not be left alone I was so nervous.

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RAY BARKER, Cor. Carleton and King Streets.
WESLEY ERB, 266 York Street.

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