

Sugar

FINE GRANULATED

14 Pounds \$1.00

Jello

A Large Assortment of Flavors

3 Pkgs. 25c.

Bee Jelly

FRESH NEW LOT

9c, 3 pkgs 25c.

Palm Olive Soap

We have just received a large shipment.

PALM OLIVE,10c, 3 for 25c.

LUCERNE BATH,9c, 3 for 25c

OXFORD5c, 6 for 25c.

ALMOND COCO9c, 3 for 25c

LELYS10c cake.

CARAVAN PURE CASTILE18c.

ROSEDALE LAVENDER, 9c, 3 for 25c

Molasses

FANCY BARBADOES

65c gal., 3 gallons \$1.80.

Beans

YELLOW EYE or WHITE BEANS

13c quart, 2 qts 25c.

Seeds

Our new seeds have arrived. A little early to plant, but don't forget we handle BRECK'S SEEDS.

Raisins

NEW AUSTRALIAN

2 lbs for 25c.

PROGRESSO SEEDED

15 oz., 15c. pkg.

Dried Fruit

Good Prunes, 3 lbs. 30c.

Larger Prunes, 17c lb.

Peaches 28c lb.

Flour

Jute Bags

Five Crowns \$4.70

Purity and 5 Roses \$4.80

SMALL 24 LB. BAGS, \$1.25.

YERXA

GROCERY

CO.

2 STORES

York St. Queen St.

Income Taxation

Arrangement with Devon

In Effect for Present Year

Principal Assessor States Too Many Accounts Would Have to Be Altered to Cancel Agreement This Year—Gasoline Pump to be Installed in Westmorland Street.

The City Council held its May meeting Tuesday night dealing chiefly with routine matters. The proposal from the Town of Devon that the arrangement relative to the taxation of income entered into jointly some years ago by the City of Fredericton and Devon, be cancelled, was not put into effect for the present year. The gasoline pump which was desired to be installed in front of the Smith Garage, Westmorland Street, was authorized.

Auditor's Report.

The report of the City Auditor was adopted as follows:—

Water	\$2,672.66
Sewerage	98.77
Roads and Streets Ordinary ..	1,091.36
Public Works	312.32
Street Light	563.07
Fire	488.97
Administration of Justice ..	743.86
Municipal Home	283.53
Board of Health	281.67
Contingent	782.58
Market and Scales	9.02
City Hall	65.69
Wilmot Park83
General Interest	762.54
Insurance	980.72
Total	\$9,137.09

Tax Collections.

For the Finance Committee Ald. Thompson reported as follows on tax collections:—

April, 1925\$5,196.39

April, 19264,594.64

Municipal Home.

For the Municipal Home Committee Ald. Smith reported a total expendi-

ture of \$309.73 for April. Of that amount \$166.75 was for outside relief and \$142.98 at the home.

Taxation of Income.

In connection with a proposal from the Town of Devon that the arrangement between Devon and the City of Fredericton with regard to taxation of income be cancelled, Ald. Mitchell reported that he had interviewed Principal Assessor and had been informed by him that the proposed change would affect some one hundred and twenty-five accounts. In view of this fact and because of the approach of the time to issue the tax bills, he moved that the arrangement remain in effect for the present year.

The motion was carried.

Appointment Made.

Peter Hughes, K. C., was appointed City Solicitor in place of R. B. Hanson, K. C., M. P.

Murray D. Patterson was appointed City Marshal in place of John H. McColom at an annual salary of \$100.

The same was appointed Collector of Taxes.

Ald. Currier presented a communication from ratepayers who signed a petition against the installation of a gasoline pump at the Smith Garage, Westmorland Street, the signers withdrawing their objection to the installation.

The communication was supported by a letter from the Provincial Fire Marshal.

On the motion of Ald. Davidson seconded by Ald. Smith permission to erect the pump was granted.

REDUCTIONS IN THE FEDERAL

TAX ARE CLEARLY SET FORTH

(Toronto Saturday Night.)

Sweeping reductions have been made in income taxation in the Federal Budget. Hon. J. A. Robb announced increase in the exemptions for single persons from \$1,000 to \$1,500 a year and for married persons from \$2,000 to \$3,000. In the United States exemptions are the same as in Canada for single persons and \$3,500 for married persons, of \$500 more. The rate of income taxation in the southern republic also begins at 1½ per cent. with a further deduction of 25 per cent. on earned incomes as compared with a rate of 2 per cent. on the first \$2,000 of taxable income and quick increases for higher incomes. In other words, Canadians have much to congratulate themselves on with respect to the new taxes when they think of what they have been paying in the past, and still something to worry over when they look at the income taxes paid by citizens of the United States. The step taken by the Minister of Finance, however, will be very encouraging to business men and to Canadians generally especially as the reason given is that we are having greater prosperity, the Government is therefore getting larger revenues, and can afford to "let up" a little in rate of taxation.

Under the old Act the Income Tax rate was 4 per cent. up to \$6,000 when a surtax of 1 per cent. was added. At \$8,000 the normal tax-rate rose to 8 per cent. with a sur-tax of 2 per cent. The whole question of calculating what a man has to pay in Income Tax is greatly simplified by the doing away with the sur-taxes. The new tax rates, without this troublesome sur-tax encumbrance, are as follows:

On the first \$2,000 of taxable income, or any portion thereof	2 per cent.
On the amount in excess of \$2,000 but not in excess of \$3,000	3 per cent.
\$ 3,000 to \$ 4,000	4 per cent.
4,000 to 5,000	5 per cent.
5,000 to 6,000	6 per cent.
6,000 to 7,000	7 per cent.
7,000 to 8,000	8 per cent.
8,000 to 9,000	9 per cent.
9,000 to 10,000	10 per cent.
10,000 to 11,000	11 per cent.
11,000 to 12,000	12 per cent.
12,000 to 13,000	13 per cent.
13,000 to 14,000	14 per cent.
14,000 to 15,000	15 per cent.
15,000 to 16,000	16 per cent.
16,000 to 17,000	17 per cent.
17,000 to 18,000	18 per cent.
18,000 to 19,000	19 per cent.

19,000 to 20,000	20 per cent.
20,000 to 25,000	21 per cent.
25,000 to 30,000	22 per cent.
30,000 to 35,000	23 per cent.
35,000 to 40,000	24 per cent.
40,000 to 45,000	25 per cent.
45,000 to 50,000	26 per cent.
50,000 to 55,000	27 per cent.
55,000 to 60,000	28 per cent.
60,000 to 65,000	29 per cent.
65,000 to 70,000	30 per cent.
70,000 to 75,000	31 per cent.
75,000 to 80,000	32 per cent.
80,000 to 85,000	33 per cent.
85,000 to 90,000	34 per cent.
90,000 to 95,000	35 per cent.
95,000 to 100,000	36 per cent.

What the married person without dependent pays now and will pay under the budget proposals is shown in the following table:

Income	Present tax	Proposed tax
\$ 1,000
1,500
2,000
2,500	20.00
3,000	40.00
3,500	60.00	\$ 10
4,000	80.00	20
4,500	100.00	30
5,000	126.00	40
6,000	178.50	70
7,000	283.50	110
8,000	388.50	160
9,000	504.50	229
10,000	619.50	290
11,000	745.50	370
12,000	871.50	460
13,000	1,008.00	560
14,000	1,144.50	670
15,000	1,291.50	790
16,000	1,438.50	920
17,000	1,596.00	1,060
18,000	1,753.50	1,210
19,000	1,921.50	1,370
20,000	2,089.50	1,540
21,000	2,268.00	1,720
22,000	2,446.50	1,910
23,000	2,635.50	2,110
24,000	2,825.50	2,320
25,000	3,024.00	2,530
26,000	3,223.50	2,740
27,000	3,423.50	2,950
28,000	3,623.50	3,160
29,000	3,824.00	3,380
30,000	4,024.50	3,600
31,000	4,225.50	3,820
32,000	4,426.50	4,040
33,000	4,628.00	4,260
34,000	4,829.50	4,490
35,000	5,031.50	4,720
36,000	5,233.50	4,950
37,000	5,435.50	5,180
38,000	5,638.50	5,410
39,000	5,841.50	5,650

40,000	6,044.50	5,890
41,000	6,246.50	6,130
42,000	6,448.50	6,370
43,000	6,650.50	6,610
44,000	6,852.50	6,850
45,000	7,054.50	7,090
46,000	7,256.50	7,330
47,000	7,458.50	7,570
48,000	7,660.50	7,810
49,000	7,862.50	8,050
50,000	8,064.50	8,290
51,000	8,266.50	8,530
52,000	8,468.50	8,770
53,000	8,670.50	9,010
54,000	8,872.50	9,250
55,000	9,074.50	9,490
56,000	9,276.50	9,730
57,000	9,478.50	9,970
58,000	9,680.50	10,210
59,000	9,882.50	10,450
60,000	10,084.50	10,690
61,000	10,286.50	10,930
62,000	10,488.50	11,170
63,000	10,690.50	11,410
64,000	10,892.50	11,650
65,000	11,094.50	11,890
66,000	11,296.50	12,130
67,000	11,498.50	12,370
68,000	11,700.50	12,610
69,000	11,902.50	12,850
70,000	12,104.50	13,090
71,000	12,306.50	13,330
72,000	12,508.50	13,570
73,000	12,710.50	13,810
74,000	12,912.50	14,050
75,000	13,114.50	14,290
76,000	13,316.50	14,530
77,000	13,518.50	14,770
78,000	13,720.50	15,010
79,000	13,922.50	15,250
80,000	14,124.50	15,490
81,000	14,326.50	15,730
82,000	14,528.50	15,970
83,000	14,730.50	16,210
84,000	14,932.50	16,450
85,000	15,134.50	16,690
86,000	15,336.50	16,930
87,000	15,538.50	17,170
88,000	15,740.50	17,410
89,000	15,942.50	17,650
90,000	16,144.50	17,890
91,000	16,346.50	18,130
92,000	16,548.50	18,370
93,000	16,750.50	18,610
94,000	16,952.50	18,850
95,000	17,154.50	19,090
96,000	17,356.50	19,330
97,000	17,558.50	19,570
98,000	17,760.50	19,810
99,000	17,962.50	20,050
100,000	18,164.50	20,290

The tax in the foregoing table is calculated on incomes exclusive of dividends.

VANDERBILT

IN RECEIPT OF

OFFERS OF AID

New York, May 3—Five offers were made today to assist Cornelius Vanderbilt, Jr., in raising \$300,000, which he said was needed to avert the crash of his chain of newspapers in Los Angeles, San Francisco and Miami, Fla., according to an announcement of Dudley Field Malone, his legal adviser.

One offer was for the purchase of an unnamed Vanderbilt paper for \$1,000,000, Mr. Malone said. He did not reveal the identity of the would-be purchaser or of the four others who offered financial assistance. The offers are being investigated, he said.

The 28-year-old publisher, heir to a part of the Vanderbilt millions, announced that a meeting of the stockholders in his enterprises would be called as soon as possible after 30-day notices have been delivered, for the purpose of electing a new board of directors.

In a statement issued yesterday by Mr. Malone, who with Clarence Darow has been retained as Vanderbilt's adviser in the present financial crisis, it was revealed that the Vanderbilt family, after investing more than \$1,000,000 in the corporation, had refused further support.

Headaches Disappear—

Stomach Gains Strength

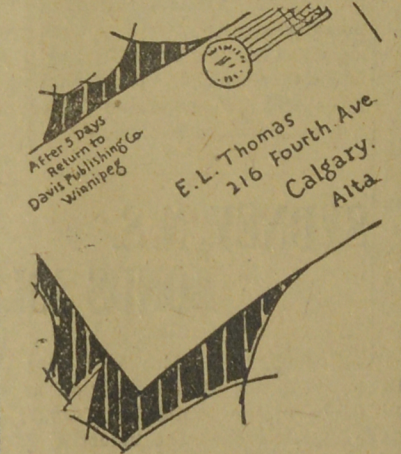
Whole System Braces Up, Vigor Returns, Appetite Increases

Dr. Hamilton's Pills

No Regulating Medicine Brings Results So Quickly.

Half sick men and women who scarcely know what ails them, will be given a new lease of life with Dr. Hamilton's Pills. Depressed spirits disappear, headaches are forgotten, appetite increases, blood is purified and enriched, pains at the base of the spine are stopped, the nerves are toned up, ambition to work is increased, and day by day the old-time health and vigor return. 25c at all dealers.

BLUNDERS



WHY IS THIS WRONG?

Thousands of letters are delayed in delivery from two to ten hours in big cities because business men do not place their return street address on letterheads and envelopes. Even though a company may be an important one, all postal employees do not have its address committed to memory. Consequently its mail will surely be delayed if persons who must reply to its letters are given no street address.

SEEDS

NO. 1 TIMOTHY SEED

NO. 2 TIMOTHY SEED

ALSIKE CLOVER SEED

RED CLOVER SEED

MAMMOTH CLOVER SEED

at Lowest Market Rates.

G. W. HODGE

PALMER'S

Moose Head Brand

Hunting & Fishing Boots

For generations hunters and fishermen all over the continent have appreciated the utter dependability, honest materials and sterling construction of these time-tested boots.

Through bush, streams and the roughest going, these sturdy yet flexible boots will ensure your entire foot comfort. And their wear is proverbial.

Knee High, waterproof with noiseless Flexible Sewed-on Sole of heaviest oil-tanned leather.

Hand made to your individual measure.

Send for Catalogue, showing out complete line.

A Boot For Every Purpose

JOHN PALMER CO., LIMITED

FREDERICTON, N. B.

WE HAVE IN STOCK OUR SPRING AND SUMMER SUITINGS OF GRANITES AND SPORTEX TWEEDS, ENGLISH WORSTEDS AND GUARANTEED BLUES AND GREY SERGES. Also a nice line of SPRING O'COATINGS. English and American Style plates. PRICES RANGE FROM \$35.00 TO \$65.00.

WALKER BROS.

Queen St. Fredericton

ClearanceSale

JOHN PALMER'S

Moose Head Brand

Shoepacks 10 in. tops to clear at\$5.00

Nothing better for sugar making season.

We also have in stock the

NEW MODEL MOOSE HEAD BRAND

Driving Boot, 10 in. top \$6.00

Driving Boot, 12 in. top \$6.75

Driving Boot, 14 in. top \$7.50

Driving Boot, 16 in. top \$8.50

Don't fail to see this boot, it's the Best yet. Also a full line of MOOSE HEAD BRAND FARM BOOTS at Reasonable Prices.

CURRIE BROTHERS

CALL ON US FOR BARGAINS