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UNION OF N. B. MUNICIPALITIES IN CONVENTION AT SAINT JOHN; DR. KIERSTEAD ON TAXATION

Saint John, Oct. 28—Several recommendations, designed to improve the administration of taxation regulations in New Brunswick, were advanced by Dr. W. C. Keirstead, Professor of Philosophy and Economics, University of New Brunswick, Fredericton, in an address given before the nineteenth annual convention of the Union of New Brunswick Municipalities in the County Court House last evening.

Prof. Keirstead suggested the substitution of a county assessor for parish assessors; the establishment of a provincial tax commissioner or commission to have charge of provincial taxation and to supervise municipal assessment and taxation; reorganization of the methods of school taxation and administration with the county the unit, except in the case of large towns and cities; a higher assessment and more adequate returns from the provincial road tax, with cash payments in preference to statute labor encouraged; the enactment of better legislation in place of the present Rates and Taxes Act, abolishing the income tax unless better methods of assessment and collection are provided; increased co-operation between the provincial and municipal administration in taxation matters.

Three sessions of the convention were held yesterday with nearly thirty representatives of municipalities in all corners of the province represented. The president of the Union, Hon. R. W. Wigmore, warden of the municipality of the City and County of Saint John, was in the chair.

Premier and Mayor Speak.

At the morning session addresses of welcome were delivered by Premier J. B. M. Baxter and Mayor White, with responses on behalf of the visiting delegates by Ambrose Wheeler, Mayor of Moncton; W. B. Belyea, Mayor of Woodstock, and F. D. J. Graham, of St. Stephen. Papers were read by Dr. Roy B. Liddy, Professor of Philosophy at Mount Allison University, Sackville, who discussed the question of municipal homes and old age pensions and by Dr. Mabel Hanington, medical inspector of schools for Saint John, whose subject was "The Practical Side of the Feeble Minded Question."

At noon J. D. McKenna gave an interesting address on the relations of New Brunswick to the Maritimes. The delegates were guests at luncheon at the Provincial Hospital, at which short addresses were delivered by Dr. J. V. Anglin, superintendent, and by Premier Baxter, who urged an extension of the hospital building.

Luncheon at Hospital.

The party left the court house in automobiles for the Provincial Hospital where they were the guests of the institution at luncheon at noon.

Following the banquet Dr. J. V. Anglin, superintendent of the institution, gave a short address in which he thanked the party for their interest shown in the hospital. Premier Baxter also gave a short talk. He lauded the work of Dr. Anglin. During the course of his speech, Premier Baxter pointed out the necessity of making an addition to the institution claiming that at the present time it was about filled to capacity and that it was imperative to make an addition in order to carry on the work.

"During your inspection of this hospital," said Premier Baxter, "ask yourself if an extension is really needed. If you think we should not make an extension say so. Every municipality in the province is throwing their mental deficiencies on this hospital, and the province cannot face the problem of paying the bills."

A thorough inspection of the hospital was made by the party. Others present besides the delegates were: Colonel Harrison, M. E. Agar, C. D. Richards, B. Frank Smith, A. D. Taylor, D. A. Stewart, L. Smith, H. Wood, Dr. Dougan, Fred Squires, E. W. Melville, L. P. D. Tilley, J. W. Smith and W. B. Evans.

More Papers Read.

The afternoon session was opened with the presentation of an address on the "Council-Manager System of Government for New Brunswick Municipalities" given by M. J. Rutledge, town manager of Woodstock. He was followed by A. Arthur L. Anglin, formerly of Harvard University, who gave an interesting review of town management.

The session adjourned at 4.30 to permit the members to attend a reception given by Mayor and Mrs. White at their home in Sydney street and resumed their deliberations in the evening.

Resolutions Introduced.

At the evening session the resolution to the effect "That the Union of New Brunswick Municipalities recom-

mend forthwith a re-valuation of properties sold under mortgage agreements by Soldier's Settlement or Farm Settlement Boards to returned soldiers," was introduced.

In moving the resolution Councillor George Simpson, of Simonds, who was a former quartermaster-sergeant in the famous "Fighting 26th Battalion" stated that when the soldiers bought these properties upon their return from overseas, in 1918, valuations had been much greater and higher than today. The Government had bought the properties and resold them to the returned men on easy terms, but they had been sold on the 1918 price level basis.

"These men," said Councillor Simpson, "went overseas and sacrificed much and we can't ask them to sacrifice their properties for the want of money to keep the payments going." He explained that several of the returned men had been forced to relinquish their holdings because they were unable to keep up the payments based on the 1918 values. What he proposed doing was moving a resolution to the effect that a memorial be sent to the federal department of the "Soldier's Settlement Board" asking that the price valuation be lowered. In short this means a refund of part of the purchase price to a level of the 1926 valuation of properties.

Nominating Committee.

A nominating committee to bring in a slate of officers for the coming year was proposed from the chair by President Wigmore and consisted of the following: Warden Murchie, of St. Stephen; George Simpson, Simonds; A. T. LeBlanc, Shediac; Warden Campbell, Sackville, and Councillor Currie. A special committee was also appointed from the chair consisting of Thomas Murray, Sackville; George Blight, and Councillor Allen, Fredericton. This committee will deal with various votes of thanks to be passed during the session.

Two members from the convention will be elected today as representatives on the New Brunswick Fire Prevention Board.

School Motion Up.

A resolution "That the common school system of New Brunswick has in general terms 'failed' and in lieu thereof a modern system of education should be established without delay," caused some prolonged discussion. Before Dr. Trueman, of Mount Allison, spoke to the motion, J. King Kelley, honorary secretary-treasurer, read from the reports of the 1924 minutes, a resolution to the effect "That this convention express its appreciation of the able address of President Trueman upon the educational system of this province; that we recommend that his address be published in the press and in the journal of proceedings of this convention, and further be it resolved that this convention recommend to the Provincial Government that an outside expert in education and in educational administration be secured and make a survey of the educational conditions and needs of this province."

In his remarks Dr. Trueman said: "I have made a study of the educational system of New Brunswick and I find that we took our system from Nova Scotia a short time after they had got theirs in Upper Canada. The authorities in Upper Canada in turn had obtained their from the United States. The educational system has been at a standstill for some time and is now ready for advancement. Yet, I would not say that we have not made progress. There is no one but who will admit that conditions are better now than they used to be. Two years ago I gave an address at Moncton on the 'Administration of Public Education' and I haven't changed my views. I would not say that I approved of the resolution as it reads now without some change."

Carnegie Report Hit.

"A few years ago the Carnegie Corporation made a study of educational conditions in the Maritimes and the report they rendered speaks harshly of the Maritime educational system. Dr. Webster in an address at Montreal on educational system based his remarks I believe on that report of the Carnegie Corporation. I am glad to know that he is to be here tomorrow as we will have an opportunity of gathering around and discussing this matter. It is time the Government stepped in and said, 'Here let us get at the bottom of this.' Let us all get together and study the question and bring in an outside educational expert and remedy the situation. I would suggest that a committee be appointed to urge the Government to make a survey and follow out its recommendations."

NEW BRUNSWICK SCHOOL BOARDS USE SERIAL BONDS

(Financial Post.)

Fredericton, N. B., Oct. 26—When and wherever possible, this province insists that its school boards issue serial bonds or debentures instead of term securities. In this fashion the Province of New Brunswick has overcome the many difficulties which have beset school boards innumerable elsewhere in Canada in the past. Sometimes term securities have been sold only to find that when these issues fell due little or no provision had been made to meet the liabilities.

This has occurred at times due possibly to faulty bookkeeping or to the constant turnover in the membership of schoolboards, or perhaps simply through neglect. Thus the Provincial Board of Education of New Brunswick has found it advisable, before granting the authority to a school board to issue debentures, to make sure that some issues mature serially. In this fashion the investor is safeguarded and there is removed the danger of possible financial difficulties through any neglect of the requirements of the sinking fund.

But in the past, some school boards have objected to the issuance of serial bonds on the ground that it made their bookkeeping more intricate—but this difficulty is easily overcome. Any school board may easily arrange its maturities in such a way that it has a definite fixed sum to meet annually during the life of the issue. In each year, of course, the treasurer must debit his interest and principal accounts with varying amounts. At the close of the first year, of course, the amount debited to interest account will be the largest during the term of the issue. With succeeding years, the annual expenditure on the issue under capital account will gradually increase.

To arrange bond issues in this fashion is a simple matter; more and more of the school boards and municipalities in New Brunswick are adopting the plan and are arranging their annual maturities in such a fashion that the borrowing body has a single unchanged sum to meet annually throughout the life of each issue.

On the other hand it is said that bond houses will not quote as high a price on serial bonds as for an issue of term bonds; the latter can be handled the more simply and perhaps, broadly speaking, the increased price which might perhaps be obtained of a term issue is not comparable to the increased benefits which can be obtained under the foregoing.

PASTOR WAS HONORED AT SOUTHAMPTON

More than forty friends of the Rev. J. C. Peacock and Mrs. Peacock gathered at the home of F. R. Brooks to tender them a farewell party, before taking up his new duties at Jacksonville.

During the four years that Mr. Peacock has been pastor in this field, he has won the esteem and respect of all persons in the community, and will carry the love of all the people of Southampton to his new field of labor.

B. W. Akerley, as chairman, called the gathering to order, and made a few opening remarks, after which F. R. Brooks stepped forward and spoke of the work of the Pastor during the last four years, how he had earnestly and faithfully performed his duties, and then presented him and Mrs. Peacock with a purse of money as a very slight token of esteem and love, from his people who regretted very much his going away.

Councillor Simpson moved an amendment to the motion already before the convention "that a committee be appointed from the chair in the matter of redrafting the resolution as presented to the convention in time for today's session." This amendment was seconded by Councillor Allen, of Fredericton, and unanimously carried. The committee appointed by Chairman Wigmore was Dr. Keirstead, Dr. Trueman and Mr. Thomas Murray, Sackville.

Through the secretary, J. King Kelley, K. C., Councillor William Golding extended an invitation from the Nashwaak Pulp and Paper Co., Ltd., for the delegates to inspect the company's plant tomorrow morning.

A telegram was read from Louis P. Robichaud, Richibucto, vice-president of the union, regretting his inability to attend the convention on account of illness in his home; he wished the conference every success.

HUNTER LOST IN THE WOODS

St. Stephen, Oct. 27—Frank Welock, chief engineer at the pumping station here, is lost in the woods and grave fears are entertained for his safety. It seems that he went shooting yesterday afternoon with a companion at Canous Woods, near here, and while hunting parted company with his companion. The companion returned to town this evening but until a late hour no trace had been found of Welock. A searching party organized late last evening failed to find any trace of him and at daylight tomorrow four parties will scour the woods in the vicinity. Mr. Welock is a middle aged man and is married.

J. T. Driscoll of Saint John is at the Barker House.

Mrs. W. C. Murray of Saskatoon is visiting relatives in the city.

for Retail Licenses. Applicants

This is to give public notice that the following, having their established places of business in the City of Fredericton, county of York, Province of New Brunswick, have applied for retail licenses, under provisions of the "Intoxicating Liquor Act 1916", for the fiscal year beginning November 1st, 1926 and ending October 31st, 1927.

John A. Belyea, Druggist, located at the corner of Regent and Queen Streets.

C. Hedley Forbes, Druggist, located at the corner of Queen and York Streets.

Robert Gordon Blair, Druggist, located at 572 ueen Street.

WM. L. McFARLANE,
Chief Inspector.
Saint John, N. B., Oct. 27th, 1926.



MAIL CONTRACT

Sealed tenders, addressed to the Postmaster General, will be received at Ottawa until noon, on Friday, the 10th day of December, for the conveyance of His Majesty's Mails, on a proposed Contract for a period not exceeding four years 6 times per week on the route: Prince William Rural Route No. 1 from the 1st January, 1927.

Printed notices containing further information as to conditions of proposed Contract may be seen and blank forms of Tender may be obtained at the Post Office of Prince William, Kingsclear, and at the office of the District Superintendent of Postal Service, St. John.

H. W. WOODS,
District Supt. of Postal Service.
District Superintendent's Office,
Oct. 26th, 1926.

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