

If we have your Size, you are sure of a bargain, We have a fine line of New Spring Suitings at - - **25p.c.**

Below Regular Prices.
Don't Delay. Call At Once.

Walker Bros. Importing Tailors
QUEEN ST. - - FREDERICTON N. B.



Anything is good enough for people who don't care, But Wise Men Want the Best.

We know that this combination cannot be beaten, and We Know that Users Everywhere are enthusiastic over it.

ADD TO THIS A CLOSET BOWL OF SYPHON CONSTRUCTION, deep water seal and large surface, and you have

"THE ACME OF CLOSET OUTFITS"

D. J. SHEA, Carleton St.

DENTISTS

DR. J. B. CROCKER DENTIST

Office Kitchen Building
Opposite Post Office
Telephone, Office, 419-11. House 57-41

Dr. GREENE Dentist

Main Office and Residence, King Street. Branches at Stanley, Millville and Pokiok. At Stanley office six days, beginning the 9th of each month. At Millville 16th and 17th. At Pokiok 18th and 19th of every month.

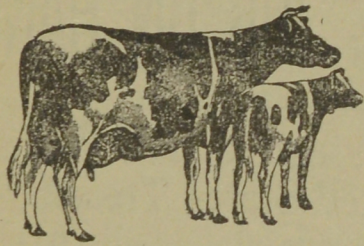
Dr. Barbour DENTIST

Inches Building
Cor and Queen Sts.

W. J. IRVINE

DENTAL SURGEON
Opp. Soldiers' Barracks
and next door to Bank of N. B. building, Queen Street.
Office Hours—10 a. m. to 1 p. m.; 2 p. m. to 5 p. m.
PHONE 219-11

HOLSTEIN MILK



Health Vitality Nutrition

Best for Babies Invalids and the Sick

For Descriptive Booklet concerning this milk which is recommended by all leading physicians and hospitals apply to

WEST END DAIRY

WASHINGTON'S CAFE
YORK STREET

MEALS AT ALL HOURS

Try Our

BIG 35c DINNER

BUCCOUCHE and P.E.I. OYSTERS
Always on Hand

SUFFERED SO MUCH SHE WANTED TO DIE

"Fruit-a-tives" Cured Her And Brought Her The Joy Of Living.

ENTERPRISE, ONT., OCT. 1st.
"For seven years, I suffered with what physicians called a 'Water Tumor'. Hypodermics of Morphine had to be given me to ease the pain.

During one of these bad spells, a family friend brought a box of 'Fruit-a-tives' to the house. I was so bad that it was only when I had taken nearly two boxes that I began to experience relief.

I kept up the treatment, however, and after taking five boxes, I was cured, and when I appeared on the streets, my friends said 'The dead has come to life' and this seemed literally true because I certainly was at death's door."

MRS. JAMES FENWICK.
'Fruit-a-tives' are sold by all dealers at 50c a box, 6 for \$2.50—trial size, 25c, or sent postpaid on receipt of price by Fruit-a-tives Limited, Ottawa.

Notes from the Rural Districts

MIDDLE SOUTHAMPTON

Middle Southampton, March 27—The heavy rain and warm weather took off all the snow and left a great many with hauling yet to do. Then Wednesday a severe snow storm raged all day followed by a heavy fall of hail at night.

Miss Jennie Montieth of Castle Maine, has been spending the winter with her mother Mrs Robert Montieth.

Mrs Stephen Patterson is quite sick with gripple.

Mr. J. F. Grant made a business trip to Fredericton last week—going by way of the Pinder spur.

Ezra Miller has bought a cream separator—"The Dairy Maid. Burns Akerley was the lucky salesman and deserves great credit.

Loat Kinney of Lower Southampton who last year started a fox farm on a small scale has pulled up stakes and gone west.

Levi Hickey wife and family have moved from Upper Southampton out to Hartfield.

Postmaster Wiggins of Upper Hainesville was driving visitors through here last week.

Dawson Cronkite is making sleepers for F. C. Brown.

Deacon and Mrs A. A. Wright have been visiting their daughter, Mrs Fred Marsden of Meductic, lately.

Miss Agnes Miller is teaching over in Maine. She likes the place very much and also the salary.

Mr. and Mrs William H. Clark of Cambridge, Mass., have returned and are visiting Mrs. Clark's parents at Green Lake. They will occupy their summer cottage here till next fall.

William Wright has been pressing hay for William Dore.

Alex. Fox and son are beginning to saw wood with their new gasoline engine.

Durham's new mill steamed up for the first on Monday. Its a fine mill built by Dunbar & Sons of Woodstock. It's 100 feet long and all the machinery new. It cost \$6000. J. F. Grant will have nearly 2,000,000 feet of spruce cut off his new block of timber land and sawed here this spring.

Isaac Patterson, store keeper near Meril's Mountain made a business trip to Woodstock last week.

Arthur Dore has purchased a new pump from Philip Grant.

Mr. Rudiment Patterson bought five yoke of two-year-old steers from Warden Hillman of Belvidor for \$80.00.

Mr. Amasa Fox bought a very fine two-year-old colt from John James Rogers of Southampton for \$200.00.

Greatly to the regret of their host of friends Mr. and Mrs Whitfield Grant of Lower Southampton started West on Tuesday the 18th inst. Arlo Wright of Grand View also accompanied them. Mr. and Mrs Grants two sons, John and Harry have been in the West a year or two and have properties there. All these will be greatly missed in Southampton.

Mr. James Stanton, stone-cutter for W. K. Oldham is moving up river. Stanton is from St. John and hopes to see a navy yard established there.

Continued on Page 6

A PARIS CHEMIST HAS DISCOVERED HOW TO GROW HAIR

In Paris the ladies have entirely abandoned wearing hats, which is due entirely to this new discovery. It has been proven that Henna leaves contain the ingredient that will positively grow hair. That they contain this long-looked-for article is proven every day.

The French are now placing on the market a preparation containing the extract from Henna leaves, which is having a phenomenal sale.

This preparation is called SALVIA and is being sold with a guarantee to cure dandruff and to grow hair in abundance. Being daintily perfumed, SALVIA makes a most pleasant dressing, and is sold by your druggist. A large, generous bottle can be purchased for 50 cents.

Sold at Ryan's Drug Store.

IMPORTANT JUDGMENT IN ASSESSMENT CASE

Full Text of the Decision of Chief Justice Barker in the Appeal of the High Sheriff of York vs the City of Fredericton

Following is the full text of the judgment of Chief Justice Barker in the assessment case of ex parte W. T. Howe:

The applicant is high sheriff of the County of York, having been appointed to that office in April, 1909. At that time he resided with his family on his farm in the Parish of Stanley and his wife and family still reside there as their home. He has been assessed this present year in the City of Fredericton for city taxes amounting to \$15.85. Of this \$5 is a poll tax and the balance is on an income of \$1000 less \$300 exempted under section 3 of the Assessment Act, to which I shall refer later on. The applicant denies his liability to be taxed in Fredericton on any amount and the assessment has been removed here with a view to its being quashed. The liability depends upon the construction to be placed on 7 Edward VII, Chapter 84, (1907) The poll tax is assessed by virtue of section 28 of the Act which imposes a poll tax of \$5 upon ALL MALE INHABITANTS OF THE CITY. Section 34 is as follows: "For the purposes of assessment, any person carrying on business or having an office or place of business or any occupation, employment or profession within the City of Fredericton, shall be deemed and taken to be and is hereby declared to be AN INHABITANT AND RESIDENT OF the said city and shall be assessed accordingly, provided that any person whose ACTUAL DOMICILE is out of the city, shall not be assessed on a poll tax within the city." And section 3, which relates to "exemptions," provides in sub-section 10 as follows: "The income of all male INHABITANTS of the City of Fredericton, including those under the age of 21 years, and the income of females shall be exempt from taxation, excepting on income exceeding \$300 per annum, and in any such case the parties above named shall be taxable on all excess of income over and above \$300 per annum. The provisions of this section shall not apply to the incomes of non-resident persons or corporations doing business in the city, not paying poll tax."

That is to say, if I read those sections correctly, all persons who are actually non-residents, though liable to be assessed on income because of their carrying on business or having an office in the city, do not pay any poll tax, but they do not get the benefit of the exemption clause (10), but are assessed on the full income. The present assessment has been made on the basis of actual residence the poll tax added and the exemption of \$300 allowed. It is claimed that if this proved wrong the applicant though a non-resident, is by virtue of his having an office at Fredericton, liable under section 34 for the total income but not for the poll tax, as the tax rate is \$1.55 on the hundred, this would reduce the applicant's taxes from \$15.85 to \$15.55, a difference of 30 cents. It does not seem necessary for a determination of this case to go into any prolonged discussion as to the precise meaning of the word "Inhabitant" as used in this and other similar acts. Parker, J., devoted some time to the subject in ex parte Gordon 6, Allen 1, but seems to have arrived at no more satisfactory conclusion than that the word must be construed with reference to the context and that in itself it has no definite meaning. Ritchie, C. J., in ex parte Smith 2, Pug. 147, also discussed the same question, but did not make it the basis of his judgment. In Hatheway vs Cummings 6, Allen 161, the plaintiff who was then a member of the provincial government and chief commissioner of public works, was claiming exemption from taxation in Fredericton on his official salary. This was before members of the executive government were exempt from taxation as they are now. This court held that he was not an inhabitant of the city and was not liable, as a non-resident carrying on business in Fredericton, to be rated on income. The chief commissioner in that case seems to have divided his time between Fredericton so long as was necessary for the discharge of his public duties there and his residence in St. Mary's in much the same way as the present applicant divides his time between Fredericton and his family residence at Stanley. The question in Jones vs the City of St. John 30 S.C.R. 126 involved a question of domicile, and although the two questions of domicile residence are in many respects alike there are distinctions. There must be a change of residence to establish a change of domicile but there may be a change of residence without involving any change of

domicile. There is no question of domicile involved in this application it is merely a question of inhabitancy or residence, for I think the true view of the Act is that the two words are used interchangeably. So far as I have examined the Act the word "domicile" only occurs once. In section 34 provision is made for taxing persons who carry on business in Fredericton and for the purpose of assessment such persons are deemed to be inhabitants and residents. Then follows this prov. "That any person whose actual domicile is out of the City shall not be assessed on a poll tax within the city." These words "actual domicile" can have no other meaning than "actual residence" as distinguished from constructive residence created by the section for the purposes of assessment. Put in simple language the provision is that a non-resident pays no poll tax though his is liable to the general assessment if he carries on business or has an office, etc. within the City. Again by section 64 provision is made for correction of errors and omissions in the assessment roll, and among the list is this "if any person takes up his residence in the said city of Fredericton within three months after filling of the assessment roll." The simple question then is, has the applicant taken up his residence in Fredericton for if he has, the omission of his name from the assessment roll would be an error which the assessors are authorized to correct. The question is one of fact to be settled by the acts of the Sheriff viewed in the light of the attendant circumstances. Were I to act solely on the Sheriff's affidavit on which this application is based the question of residence would be easily disposed of because he has made the following statement, "That I never was at any time and am not now a resident nor inhabitant of the City of Fredericton and that I never was and am not now domiciled within the said City within the meaning of the City of Fredericton Assessment Act not otherwise." Later on I shall refer to this affidavit, but for the present I shall deal with some facts as to which the Sheriff was competent to speak. It seems that in April 1909 he was appointed Sheriff of the County of York. He accepted the position and has continued to occupy it ever since, having been re-appointed in the years 1910, 1911 and 1912. At the time of his appointment in 1909 he was living with his family on his farm in the Parish of Stanley in the County of York. In his affidavit he makes the following statement: "That since my appointment as High Sheriff of York County, in the ordinary and

Ryan's Drug Store sells VIGOROL

THE GREAT FRENCH TONIC
A Medicine That Prolongs Life

VIGOROL will do all we claim for it. If not, we refund your money. VIGOROL not only prolongs life but makes the old feel and look young. It restores vim and energy. VIGOROL takes hold of the inside nerves at once and braces you up. Some of your nerves have been dormant for years, and if they are not looked after will dry up and die. VIGOROL reaches the nerve centre, imparting life, youth and vigor. That tired, bilious feeling is removed, all your pains and aches are driven away. The most wonderful tonic ever sold is VIGOROL. Don't be a burden to yourself and others; get a bottle of VIGOROL today and start life over again. Ryan's Drug Store is the only place in Fredericton where you can buy VIGOROL. Price \$1.00 a bottle or six bottles for \$5.00.

regular discharge of my duties, I require to have an office in Fredericton which office is provided by the municipality of the County of York in the County Court House building, and it is necessary for me in the discharge of my duties as such sheriff, to be in Fredericton a considerable portion of the time and while in Fredericton I board at the County Gaol, paying for such board for three days only as I am actually there, but I have not become and do not intend to become a resident or inhabitant of Fredericton and I never intended to change and have not changed my domicile and residence from the said Parish of Stanley, where my home has been for upwards of forty years now last past, and now is, and where my wife and family reside with me. That since my appointment as sheriff I have continued my occupation as farmer as I therefore had done, spending some days in each week and generally Sundays at my home in Stanley aforesaid."

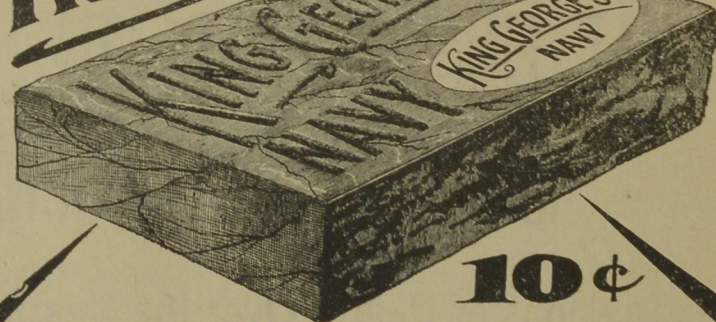
MUST RESIDE HERE.

The Sheriff is by law compelled to reside at Fredericton. There seems to be no question that he knew this when he was appointed and that he accepted the office with full knowledge of that fact. It seems that the city authorities acting on the assumption that the Sheriff had become a resident of the city, assessed him under this same act for the years 1910 and 1911 on his income, and these taxes he paid without objection although he is now seeking to have the money returned on the ground that when he paid them he was "ignorant of his legal status in regard thereto."

The question of residence, as distinct from the question of domicile, depends mainly, perhaps altogether, upon the acts of the party. If what the Sheriff has done and has been doing for the last three years, and is doing now, constitute a residence in Fredericton so as to render him liable to assessment on his income, any intention to avoid any such result will not exempt him. Actual facts must always win in competition.

(Continued on page three)

King George's Navy Plug



10¢

KING GEORGE NAVY PLUG CHEWING TOBACCO

IS IN A CLASS BY ITSELF!

It surpasses all others in quality and flavour because the process by which it is made differs from others.—It is deliciously sweet and non-irritating.

SOLD EVERYWHERE: 10c A PLUG

ROCK CITY TOBACCO Co., Manufacturers, QUEBEC

COLUMBIA BATTERIES

We sell the celebrated COLUMBIA DRY CELL which is the best on the market.

AUTO, BICYCLE, MOTOR BOAT AND GENERAL REPAIRS

Wm. C. Burt

F'ton. N. B.

Nyal's Emulsion

of cod liver oil is a modern scientific remedy palatable and pleasant. You can take Nyal's Emulsion. Anybody can. And everybody should who feels the need of a body builder and strength-giver particularly those who have lung trouble or are in a run-down and weak condition.

Nyal's Emulsion contains pure cod liver oil combined with hypophosphites of lime and soda to strengthen the nervous system. If you want to nourish the body and fortify the nervous system take Nyal's Emulsion.

Big Bottles \$1.00

STAPLES PHARMACY
York Street