

## GOOD YEAR Bicycle Tires

EVERY TIRE THE WIRED-ON TYPE

### THE NON-SKID for Safe Speeding

It had to come—a Goodyear Bicycle Tire, built like our famous Non-Skid Auto Tire, a Non-Skid Bicycle Tire with a grip that makes speeding safe even on a slippery road. These diamond-shaped blocks of white tough rubber have a gripping surface that no other Tire has equalled. You can see it for yourself. The angles and edges prevent slipping and accidents—give the rider greater traction power on wet and greasy streets. Here is confidence that makes wheeling a pleasure.

And the extra thickness of white rubber—the hardest wearing rubber—gives longer wear and fewer punctures.

Look up the Goodyear dealer.

The GOODYEAR TIRE & RUBBER CO.,  
of Canada, Limited.

Head Office, TORONTO

Factory, Bowmanville

Makers of Motorcycle Tires, Auto Tires, Truck Tires.  
All kinds of Rubber Belting, Hose and Mechanical Goods.NOTE the  
diamond-  
shaped blocks.

## IMPORTANT JUDGEMENT IN ASSESSMENT CASE

(Continued from page two.)

tion with mere expressed intention. If, however, the question of residence involved a question of intention, I should think we were taking at least a defensible course if we referred the defendant's actions to an intention to discharge the obligation as to residence subject to which he accepted the office, rather than to a deliberate intention on his part to ignore the obligation apparently for the sole purpose of escaping the small tax for which residence would make him liable. What are the facts? In April 1909, now nearly four years ago, the applicant accepted the important and responsible office of Sheriff of York County from the Government. He did so with full knowledge that by law, as such Sheriff, UNLESS OTHERWISE PERMITTED BY THE GOVERNMENT, he was compelled to reside at Fredericton, and to keep an office there for the purposes of his official work. He was re-appointed in 1910, again in 1911 and a third time in 1912 and on each of these occasions by accepting the office, he manifested in an unmistakable manner his preference for the office with residence at Fredericton to a residence at Stanley without the office. He knew in 1909 by information what he learned by actual experience in the following years, that the duties of his office and his work in connection with it must occupy a large portion of his time and might occupy the whole of it. HE MIGHT HAVE APPLIED TO THE GOVERNMENT FOR PERMISSION TO RESIDE OUT OF FREDERICTON BUT NOTHING OF THAT KIND WAS DONE. HE SECURED A ROOM AND BOARD AND GAOLER OF THE COUNTY, WHERE HE LIVED AND STILL LIVES WHILE IN FREDERICTON. So with reference to the voluntary payment of the taxes for 1910 and 1911. What is the applicant's misapprehension of his legal status which he now alleges as the reason for paying them? He knew all the facts then as well as he does now. He knew that he was taxed on income as a resident of Fredericton and he knew then as well as he knows now whether he was actually residing there or not as he had undertaken to do and he knew what his intentions were, WHATEVER THEY WERE WORTH, as well as he does now. And yet with this knowledge he paid the taxes for two years—without objection. He may have been mistaken as to the exact ground of his liability, but that did not alter the fact as to residence. He knew that he was taxed as a resident on income and he must have known then as well as now whether he had done what the law required of him as to residence; for the Assessment Act gives no statutory meaning to the word resident. Acts like this do not of course conclude the question; but when a public officer is under a statutory obligation to reside at Fredericton and is taxed there as a resident on income, and with full knowledge of these facts, voluntarily pays the tax it is a strong reason for saying that he had in fact become a resident of Fredericton and so considered himself.

### AUTHORITIES CITED.

In Doucet v. Geoghegan 9, Ch. D. 441, the question involved was whether the testator who was a native of France, had acquired an English domicile. Among the facts relied on as supporting the alleged change were these: He was a Roman Catholic but he had married two wives in England, both of whom were Protestants, and the marriages took place in a Protestant church. He did not take any of the steps required by French law to render these marriages legal in France. He made a will describing himself as of St. John's Wood and of Regent Street, in which he appointed a testamentary guardian to his children and disposed of his property, notwithstanding he had children, "in a way," to quote Sir George Jessell, "every Frenchman knows is repugnant to French law." James, L. J., in expressing his opinion in favor of the English domicile, says: "Both his marriages were acts of unmitigated scoundrilism if he was not a domiciled Englishman and (at p. 458.)" I wish to add that I am disposed to think that when the testator entered the English church and declared that he knew of no impediment to his lawful marriage, he must be taken to have made a solemn declaration that he had an English domicile.

I shall refer to one more circumstance. At my request the Deputy Registrar has made a search of the records of this court for the years 1910, 1911 and 1912 in order to ascertain the number of writs filed during that period which had been personally served by Sheriff Howe. He has reported to the court that there are only nine. The small number is due I suppose, to the fact THAT SUCH SERVICES ARE GENERALLY MADE BY A DEPUTY. These affidavits are dated as follows: September 21, 1910; November 13, 1911; December 5, 1911; May 7, 1912; May 15, 1912; May 25, 1912; May 15, 1912; August 26, 1912, and October 28, 1912. In all of these affidavits the Sheriff describes himself as "of the City of Fredericton in the County of York." The last affidavit sworn to on the 28th October, 1912, is nine days after Barry J., made the order for the return of these proceedings based on the Sheriff's affidavit sworn to on the day of which he describes himself as of Stanley.

Allusion has very properly been made to the fact that Mrs. Howe, with her family, though there is no evidence as to the extent of the family, continues to live at Stanley. It is necessary in order for the Sheriff to acquire a residence or to

## JOHNSON'S ANODYNE LINIMENT

Used 102 years  
for internal and  
external ills.A sure relief for  
coughs, colds, sore  
throat, cramps, chol-  
era morbus, diarrhea,  
cuts, burns, bruises,  
sprains, etc.25c and 50c  
everywhereParsons'  
Pills  
Relieve  
Constipation  
and  
HeadacheI. S. JOHNSON  
& CO.,  
Boston, Mass.

## GREAT BARGAINS in F-U-R-S

We have a Large stock on hand and having no room  
to store them they must go at a Sacrifice. Come along  
with the cash and get a Genuine Bargain.FUR COATS from  
\$20 upwards.HEADQUARTERS for SLEIGHS  
and PUNGS.

J. F. VanBuskirk

Warerooms: PHOENIX SQUARE  
Mail Orders Have Prompt Attention.

TRY OUR EXCELLENT

## Maple Honey and Sugar

Spring Vegetables including Celery and Lettuce.

E. G. HOBEN COR. KING and YORK STREETS  
:- Dealer in :-

all kinds of CHOICE FAMILY GROCERIES AND PROVISIONS

Mr Farmer!

if you wish to plant the  
best grade of TIMOTHY  
SEED on the market, ask  
for

"PINE TREE BRAND"

For Sale Wholesale By

JAMES HODGE

Mail Adds Bring Results

## STYLISH APPAREL FOR LADIES

We invite everybody to call and see the New Spring  
Styles, if for no other reason than to learn "What's  
What" in New Wearables for the Spring and Summer  
of 1913.Everything New: Suits, Coats, Skirts, Waists, Corsets,  
Waterproofs, Underskirts, Muslin Underwear and Ladies'  
and Children's Dresses, New Kid Gloves, Neckwear,  
Ribbons, Belts, Frillings, Handbags, Hosiery and Under-  
wear and the Qualities are extraordinary when the very  
low prices are considered.

A. MURRAY &amp; COMPANY

"The Store where Quality Prevails"

"The Paper That Reaches The Buying Homes."

Mr. Salesman!

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Thinking you have all the  
business you need or can do.  
There are hundreds of other  
customers you could get in  
touch with if you use the col-  
umns of the MAIL to tell  
about your goods.

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The DAILY MAIL

## CLASSIFIED

### BOYS WANTED

Make from \$3 to \$6 delivering and  
selling the "Daily Mail." Apply at  
the Mail Office at once.WANTED—Man to work in grocery  
All inside work. Apply stating wages  
expected to P. O. Box 185, City.  
176—F. & W.WANTED—Five men to sell close in  
property in fast growing western  
towns. We are prepared to make a  
good proposition to good men.  
Grand Pacific Land Comp. Ltd.  
(Eastern Offices) New Birks Building  
Montreal, P.Q.  
156—March 14.

### FOR SALE

AT GIBSON:—The dwelling house  
and lot situate fronting on Miles  
Avenue at present occupied by John  
Cochran. The dwelling house and lot  
situate at the corner of Bridge  
Street, and Miles Street now occu-  
pied by Israel Grass.AT ST. MARY'S:—The dwelling  
houses and lots on the Western side  
of Main Street at present occupied  
by Thomas Hammond and Frederick  
Haines.AT HANWELL:—The farm former-  
ly occupied by Daniel Lucy, more re-  
cently by Joseph Anderson, and gen-  
erally known as the Lucy Home-  
stead.

Apply to

J. D. PHINNEY

Barrister, etc.

Fredericton, March 15<sup>th</sup> 1913.  
163—2nd—4 n.w.FOR SALE—A complete set of the  
World's great classics. Handsomely  
bound and illustrated and have been  
but little used. Will be disposed of  
at a genuine bargain. Apply to B.J.  
care Mail Office.  
172—dtf.Sonoma Girl, 2.04 will not pro-  
duce this year.

### Public Notice

The undersigned, representing the  
Dominion Metal Company of St.  
John, have opened a branch in this  
city, in the premises on King Street  
lately occupied by Lewis Lavine. We  
are prepared to purchase for spot  
cash, junk, old rubbers, bottles, all  
kinds of metal etc. Highest prices  
will be paid. Ring up Telephone  
No. 39 and our team will call. Ord-  
ers from the 'country districts  
promptly attended to.M. BEDOVITZ  
JOHN ROSSFredericton, March 19.  
169—2 months.

### Assessment Notice

The Board of Assessors of Taxes  
for the City of Fredericton in the  
present year, hereby require all per-  
sons liable to be rated, forthwith to  
furnish to the Assessors true state-  
ments of all their real estate, per-  
sonal estate and income; and hereby  
give notice that blank forms on  
which statements may be furnished  
under the City Assessment Law can  
be obtained at the Office of the  
Assessors and that such statements  
must be perfected under oath and filed  
in the Office of the Assessors,  
within thirty days from the date of  
this notice.Dated this 31st day of March A.  
D., 1913.A. A. STERLING,  
Principal Assessor.

175—Mon. &amp; Tues. 2 i.

### For Sale

FOR SALE—A Piano, in first class  
condition, with very handsome rose-  
wood case. Suitable for beginners.  
Delivered at any house in the City  
for \$40.00 Address "Piano" P. O.  
Box 41. —No 174—d3i.FOR SALE—One of the most de-  
sirable of the smaller dwellings in  
the city.

Apply

W. E. McMullen

Charlotte St. near Church  
177—Tues. next.

## Was a Victim of Bronchitis.

HAD TO BE PROPPED  
UP IN BED.Bronchitis is an acute inflammation of  
the membranes lining the air tubes of the  
lungs, and begins with a tightness across  
the chest, and a difficulty of breathing  
accompanied by a hard dry cough which  
later develops into the raising of a green-  
ish or yellowish phlegm.On the first sign of bronchitis you  
should check it immediately by using  
Dr. Wood's Norway Pine Syrup, and  
thereby preventing it becoming chronic  
and perhaps turning into some serious  
lung trouble. Mrs. John Fawcett, Salis-  
bury, N.B., writes: "A year ago I was a  
victim of Bronchitis. I was so bad I  
could not lie down, and had to be propped  
up in bed. As the doctor failed to do  
me much good a friend, who came to  
visit me, advised me to try Dr. Wood's  
Norway Pine Syrup. The first bottle  
helped me so wonderfully I took five  
bottles in all, and was cured. I have not  
had an attack of it since."

Price, 25 and 50 cents a bottle.

See you get "Dr. Wood's" when you  
ask for it. Manufactured only by The  
T. Milburn Co., Limited, Toronto, Ont.