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Buying Good Gloves is quite as easy as buying poor ones. The Name "Perrin" on a glove is your guide and also your protection, because

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have maintained their reputation for Style, Fit and Good Service for upwards of one hundred years, whether you are in America or England, Egypt, Russia or any Civilized Country, you will find Perrin's Gloves the Standard of Good Value. Lined or Unlined, all styles, all shades, sold in Fredericton by

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The Broadway Store - Opposite Normal School

GET THE TEMPERATURE

We have just received a new supply of those celebrated Taylor Thermometers and am selling same from 25c to \$1.25 You shouldn't be without one.

CENTRAL PHARMACY **ARTHUR J. RYAN**
Corner Queen and Carleton Sts.

OYSTERS

NOW IN STOCK
SEAL SHIPPED OYSTERS.

E. G. HOBEN GROCER
YORK ST.

SKATE GRINDING

We have a special machine for grinding skates.
We also repair and put them on boots.

Wm. C. Burt - F'ton. N. B.
Gas Engine Repairing - - - Bicycle Storage

Trunks and Suit Cases

IN ENDLESS VARIETY

We carry the largest stock to be found in the city. We buy direct from manufacturers and sell 25 per cent lower than others.

PETER FARRELL & CO

The Alex. Gibson Ry. & Manufacturing Co.

The general annual meeting of the shareholders of The Alexander Gibson Railway and Manufacturing Company will be held on Saturday, the fourth day of February next, at the hour of twelve o'clock noon, at the place of business of the said Company, in the Town of Marysville, in the County of York.

ALFRED ROWLEY,
Secretary.
Marysville, N. B., Jan. 14th, 1911.

The N. B. Telephone Co. LIMITED.

Will issue its next Directory during the present month. Thereafter the names of all new subscribers will be published in this space. It will greatly improve the service if Subscribers will kindly add these to their Directories.

Adverse Report on Marysville Claim Presented to County Council

Report of Sub-Committee Not Signed by Marysville Representative--Committee Carefully Examined Records for Several Years Past.

The report of the Assessment Committee of the York County Council on the claim of the Town of Marysville for over-assessment was presented to the County Council at the recent session of that body and on the motion of Coun. Sterlin, seconded by Coun. Timmins, was adopted. The report is adverse to Marysville's claim. The report contains the report of a sub-committee on the claim which however, was not signed by Ald. Daniel Pickard, Marysville's representative. The report is as follows: To the Warden and Members of the County Council:

Your Committee have had several joint meetings with a like committee of the Town of Marysville. At the last joint meeting, held at Marysville in July last, it was agreed that each committee should select one of its members as a sub-committee to examine the records and that the two so selected should endeavor to arrive at a satisfactory conclusion on the matter in question.

Ald. Daniel Pickard was selected by the Marysville Committee and Coun. John F. Timmins was selected by the County Committee.

We have carefully considered the report made to us by Coun. Timmins our representative on the sub-committee, and have, after examining the official records of the facts referred to, accepted and adopted the report of the committee.

Your committee therefore, find and therefore respectfully report that the Town of Marysville has no just claim in the matter referred to us for consideration.

SUB-COMMITTEE REPORT.

The report of the sub-committee is as follows:

To the Committee appointed by the County Council of York to look into the claim put forward on behalf of the town that Marysville has been over-assessed:

Your sub-committee beg to report that we have carefully examined the County Auditor's reports from 1886 to 1909; also the minutes of the County Council and the reports of committees therein, as well as the Acts of Assembly touching the matter referred to the committee for consideration.

We feel that, to properly discharge the duties assigned to us, we should not only state the conclusions we have come to, but should also fully set out in this report the grounds upon which we have arrived at these conclusions.

The claim advanced on behalf of Marysville against the County consists of two branches, which your sub-committee will designate claim A and claim B, and will consider separately.

FIRST CLAIM.

CLAIM A.—That Marysville has been wrongfully assessed for interest on the \$3,200 "Temporary Loan Debentures" issued in 1896, bearing interest at 3½ per cent., legally liable for any part of the principal of these debentures.

In support of this contention, Mr. Goodspeed, who appeared at the joint meetings of your committees on behalf of the town, quotes Section 57 of the Marysville Incorporation Act, (1886, Chapter 25), which section, after giving certain powers to the Town Council, provides:

"That nothing herein contained shall be held or taken to prevent the said county council from assessing upon the district included in the said town, as heretofore, the proportionate amount assessable thereon as a part of the Parish of Saint Marys for county contingencies, interest on debentures now outstanding, sinking fund for the redemption thereof, administration of justice and the county school fund from year to year."

Mr. Goodspeed contends that under the wording of the section quoted, Marysville cannot be held liable for any debentures issued after the year 1886.

COUNTY'S CONTENTION

On the other hand the Secretary-Treasurer contends that Marysville is liable, because:

First—While it is true the Act of 1886 only speaks of debentures then outstanding, the Legislature by the subsequent Act (1896, Chapter 74) under which these debentures were issued, specifically provides by section 4 that the money necessary to pay interest on these debentures and the principal when it falls due, shall be assessed for at the same time and in the same manner as other county rates, which is (under Section 33 of the General Provincial Assessment Act) upon the Town, and the parishes of the county in proportion to their respective valuation.

No exception is made of Marysville in the Act.

Second—Moreover, this Act of 1896 was passed on the unanimous request

of the council (see Minutes of Council, January 1896, page 374), which request was made on the recommendation of the Assessment Committee for that year (see report of Committee, page 395).

The reason that the Act does not exempt Marysville from paying its proportionate share of these debentures was, that the temporary loans to pay which the debentures were issued, were made by order of council to pay railway debentures originally issued 16 years before Marysville was incorporated, and which were outstanding in 1886, and that this fact was of course known to the council when the council asked for this legislation.

We have examined the Minutes of Council and find that at the January Session in 1886, (which was before Marysville was incorporated), by the unanimous vote of the council a Committee was authorized to make temporary loans to provide funds to pay railway debentures then about to fall due. These debentures were bearing interest at six per cent.

We find that acting under this authority the committee made the following loans, at five per cent interest.

\$500	from Richard Bellamy
500	from Ellen Culleton
700	from John Rutherford

\$1700

The Auditor's report, 1887, pages 107 and 116, shows that these loans were used to pay railway debentures, which we find from the county debenture book were originally issued in 1868 and 1869.

The Auditor's report shows that Mr. Bellamy's Executors were paid the \$500, which had been borrowed from him, leaving \$1,200 of these temporary loans outstanding.

The Auditor's report 1890, page 110, shows that \$2,000 was borrowed from Mr. W. H. Quinn "to pay debentures," and page 119 of the same report shows that this money was used for that purpose.

In the Minutes of the January session of Council for 1896, we find that the report of the Assessment Committee of that year was unanimously adopted. This report contains the following paragraph:

"We further recommend that a 'Bill be presented to the Legislature at the next session authorizing the 'Municipality to issue debentures to 'cover the amount of \$3,200, temporary loans now due by the county.' (Page 395 of Minutes.)"

It is clear that in consequence of this request of the council the Act of Assembly of 1896, Chapter 74, authorizing the issue of the \$3,200 Temporary Loan Debentures was passed.

The Auditor's Report 1896, page 38, shows that the proceeds of these debentures were used to pay the temporary loans referred to, namely:

John Rutherford...	\$700
Ellen Culleton...	500
W. H. Quinn...	2,000

In all.....\$3,200

After examining the evidence before us, which we have above given in abstract, your sub-committee have of necessity come to the conclusion that Marysville is liable for her proportionate share of these Temporary Loan Debentures, and therefore has been properly assessed for the interest on them from time of their issue.

SECOND CLAIM

CLAIM B.—That Marysville has been over assessed for debentures and also for county contingencies.

To clearly understand the matters referred to us, and which we must deal with under this branch of Marysville's claim, it is essentially necessary to bear in mind the manner in which county assessments are by law required to be made.

Your sub-committee realize that, if the people of Marysville believe themselves to have been over assessed, the result is just as bad as though this were the actual fact. For this reason, and in the hope that the result of our work will be to remove causes of irritation between Marysville and the county, we have in this report gone more fully into details than we otherwise would have none.

The County of York for assessment purposes is composed of 14 parishes and the Town of Marysville.

Prior to its incorporation, in the year 1886, Marysville was a part of the Parish of St. Mary's.

The law under which county assessments are made is Chapter 170 Consolidated Statutes, 1903, which the general Act applying to the whole Province.

ASSESSMENTS MUST BE ORDERED BY COUNCIL

Under Section 33 of this Act, which is a re-enactment of Section 32, Chapter 100 Consolidated Statutes of 1878,—all rates and taxes for county purposes must be ordered to be levied and assessed by the county

council. When so ordered the several amounts are apportioned between the 14 parishes and the Town of Marysville in the proportion which the valuation of each bears to the total valuation of the county.

COMPOSITION OF COUNCIL

The council consists of twenty-eight members, being two councillors for each of the 14 parishes.

For the purpose of the election of councillors the law considers Marysville as part of the Parish of St. Marys, and each rate payer in Marysville has the right to vote for two candidates for the council for that parish. A separate Poll is held in the town.

At the election held in September, 1909, there were over 400 names on the 'Marysville Voters' list. The qualification of voters is of course the same as in the body of the county.

It will therefore be seen, and the fact must not be forgotten, that Marysville has always been represented at the Council Board by the two councillors for St. Marys.

COUNTY VALUATION

The valuation of each of the 14 parishes and of Marysville for the purpose of fixing the basis for the apportionment of county assessments is settled by the County valuation.

This must not be confused with the annual valuation of the individual rate payers of each Parish made by the Parish Assessors.

The county valuation determines the proportion which each Parish and the town has to pay of all county assessments. The valuation made annually by the assessors settles the amount of taxes which each individual ratepayer in the parish has to pay to make up the total assessment on the Parish for Parish as well as for County purposes.

HOW ASSESSMENTS ARE ORDERED BY THE COUNCIL

At each annual (January) session of council, the warden appoints a committee on assessment for county purposes, consisting of one councillor for each parish.

The report of this committee, when approved and adopted by the full council, fixes the amount of all assessments to be levied for the year for county purposes.

HOW APPORTIONED

As already stated the law provides that the amounts so ordered to be levied are apportioned between the 14 parishes and the Town of Marysville in the proportion which the valuation of each bears to the total valuation of the county.

A county valuation is taken in York every ten years, it continues in force until the next valuation is taken, and for that period determines the proportion which each parish and Marysville must pay of all county assessments.

Marysville was first assessed separately from the parish of St. Mary's in the year 1888. In that year the town's proportion of the total county valuation was fixed, (under Sec. 2 of the Amending Marysville Act of 1887, chapter 56) at 7.19 per cent. of the total.

This proportion continued until the county valuation was taken in 1895; of which Marysville's proportion was fixed at 12.37 per cent. of the total; and for the ten years following, this was the town's share of the county assessment.

By the valuation taken in 1905, Marysville's proportion was fixed at 13.87 per cent. of the total; and this proportion will continue until the next county valuation is taken in the year 1915.

The minutes of the meetings of the council show that in each year since 1886, the report of the Assessment Committee has been unanimously adopted by the Council, and that the amounts recommended by the committee have been in each year ordered to be assessed.

Your sub-committee also find that the amounts actually assessed in each year have been the amounts ordered by the council to be assessed; and that the amount of each assessment has been properly apportioned between the 14 parishes and Marysville according to the correct legal proportion from time to time.

That is, of each \$100.00 assessed for county purposes, Marysville and the 14 parishes of York have respectively been assessed as follows:

Ass'd on Ass'd on	
From Marysville 14 Par.	
1888 to 1895 ...	\$ 7.19 \$92.81 (8 yrs)
1895 to 1905 ...	12.36 87.64 (10 yrs)
1905 to present 13.87	86.13 (5 yrs)

(Continued on page seven)

Mr. Harry Johnson, of Prince Rupert, who has been visiting relatives in the city for several weeks, returns to the west this evening. He will be accompanied by his brother, Mr. J. V. Johnson, of this city.

BIG REDUCTIONS ON FURS

This cold snap makes one think of a good warm fur. If you need a nice warm fur come in and look through our stock. We have a nice range to select from. You can buy any of our furs at this particular season *at prices marked away below zero.*

TENNANT & HOLDER.

GOOD PIPES

THE SHIELD BRAND at - 35c
THE OXFORD at - 50c
H. B. B. SPECIAL at - \$1.25

Also a choice line of Silver Mounted Case Pipes in Briar Meerchaum and Calabash. Moreover every Pipe is guaranteed against cracking or burning.

HUNT & McDONALD

DRUGGISTS - - - QUEEN ST.

G. T. WHELPLEY'S

WE SELL

PURITY 'FLOUR - - at \$6.60 per bbl.
FIVE ROSES - - at 6.60 " "
KING OF PATENTS - at 6.60 " "
WHITEFROST FLOUR at 5.80 " "
LILLY FLOUR - - at 5.80 " "

Bran, Middlings, Feed Flour, Corn Meal,
Chop Feeds, Cracked Corn
WESTERN HEAVY WHITE OATS

G. T. Whelpley

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IMPERIAL COLD CREAM

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PRICE 15 and 25c.

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ending
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of all kinds

Carpets and Crockery

Special Inducements for the Opening Day

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