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Our Collection of Mens Neckwear includes everything that is New and Novel. High Class Goods. As pretty as master designers can produce, with silks and dainty colors. The greatest showing of neckwear ever seen in the city. We leave the comparison making to you and urge you to make them freely and critically. Satisfaction and the best service guaranteed.

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Handsome Alarm Watch, guaranteed, given free with 1000 "Manilla Special" Cigars. Call or write for particulars. We also handle Marguerite, Pharaoh, El Presidente, Pebble, Tommy, Dutch Mike, C. F. S., Jumbo Check, Don Pablo, Isaacs, Queens, Petach, Cheroots. Also a full line of Smokers Supplies, Wholesale and Retail.

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The Style and Quality of Goods kept at the Corner is so well known that we feel further reference unnecessary. Mens, Youths and Boys, Overcoats, Suits, &c., in all styles, Reefers, Jumpers, Cardigan Jackets, Sweaters, &c. Gents Furnishing including a large stock of Stanfield and Penmans underwear. Also Boots, Shoes, Overboots, Rubbers, Shoe Packs, &c.

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OUR NEW STOCK OF

WALL PAPERS

Continues to arrive and in a few days will be complete. Persons intending to paper this spring should call early and examine our display, and make selection while variety is complete. This seasons offering is the largest, most varied and extensive in design and color effects that we have ever shown. If you don't know just what you want, perhaps we can assist you. Let Us Try.

The McMurray Book & Stationery Co, Limited

THE CIVIC TAX BILL.

Messrs. L. W. Johnston and Ald. Scott ask for Important Amendments.

The Fredericton assessment bill was advanced another stage at the municipalities committee of the House of Assembly, this morning. Mr. L. W. Johnston and Ald. Johnston, Scott were heard in opposition to certain features of the bill, and further consideration was postponed until tomorrow morning to allow Mr. H. Barry, K. C., to be heard in support of the large real estate owner.

Mr. L. W. Johnston spoke on the taxation of personal property, and submitted a proposition to the committee, which shows careful study and thought on his part. He referred to the several kinds of property classified as personal, and contended that it was unfair to tax the kind which yielded no income, such as household furniture, on the same basis as stocks and bonds, mortgages or marketable goods. He estimated that \$10,000 worth of personal property, assessed at one-fourth its value, would pay the sum of \$156.25, whereas, if a flat rate were adopted, the taxes would amount to \$100. The sum of \$10,000 in a savings bank would yield an income of \$300 and would pay \$160 in taxes; if the amount was invested in a mortgage it would yield \$300, and the taxes would be the same. If it was invested in C. P. R. stock, it would yield \$300 and be assessed at the market value of the stock, which is now \$160, but was recently \$200. The landlord, Mr. Johnston pointed out, if his taxes were increased, could take it out of his tenants, and the owner of personal property had no such resource.

Mr. Johnston in concluding his remarks, suggested that the following clause be added to the bill: "All persons living in the City of Fredericton, whose income is in whole or part derived from money in savings banks, stocks, and bonds, and mortgages on property outside the city, shall pay a rate of income on the same terms and conditions that income is taxed under the act and shall not be assessed upon the total value of said personal property, but only upon the income derived from it."

Ald. Scott followed Mr. Johnston to some features of the bill. He said he favored taxing parsonage houses, because some of the city churches owned more than one, and if they were taxed it would put them all on the same footing.

Touching upon the income clause Ald. Scott said that he was in favor of exempting from income taxation all persons who resided in the city, but earned their salaries outside.

Mr. Grimmer wanted to know how this would apply to Mr. F. C. Allen, clerk of the pleas.

Ald. Scott replied that he thought Mr. Allen was liable to taxation as he was a resident.

Mr. Grimmer said that it was questionable in his mind.

Ald. Scott, continuing, said that he wanted the act amended so that the poll tax would be reduced from \$5 to \$3.

In regard to section 33, dealing with church lands, Ald. Scott wanted it eliminated from the bill. He said that the church of England now owned about one-third of the land of the city, and there was no reason why it should not be taxed. The church derived an income of \$1,800 from this land, and \$200 of it went to pay the rector's salary. The other churches had poor to support as well as the church of England, and should be on the same footing. It was a fact that during the year of 1906 the city furnished more out door relief to church of England people than to all other denominations combined. He quoted the following figures in support of his argument:

C. of England	31
Baptist	11
Roman Catholic	5
Presbyterian	3
Methodist	3
Unknown	2

Ald. Scott said that the church of England were a wealthy congregation and were well able to pay taxes on their property. He (Scott) was the lessee of some church property and lately had his rental increased from \$24 to \$50.

He said he would be paying \$1050 in twenty years, and the church would still own the property. The church delegates had endeavored to show the committee that their rentals were low, but they had cited lots on which the leases would expire in a year or two. He had spent money in improving his property, and when his lease had expired, the church increased his rental by one hundred per cent. The men who had argued against taxing church lands were city officials and when they set up such a plea they are not working in the interests of the city. He did not deny the right of the church to increase his rental, but they should not ask him to pay the taxes on his property. Ald. Scott admitted that section 33 had been approved of by the city council, but he had voted in the minority.

Dr. E. W. Henry said that the statement of rents he had laid before the committee a few days ago were absolutely correct. In regard to Ald. Scott's grievance, he admitted that his rental of two lots had been increased from \$24 to \$50. He denied that the increase had been made on account of any improvements made to the property by A. J. Scott. He claimed that Ald. Scott sub-leased five of his lots for \$48 per year which left him but \$2 to pay, without any lot vacant. Considering all the facts he did not think any injustice would be done Ald. Scott if he were called upon to pay the taxes. In conclusion, he denied Ald. Scott's statement

that the church corporation had thousands of dollars in cash. All the money they had at the present time was \$1600.

City Clerk McCready addressed the committee at some length in support of the bill. He told of the amendments made to the bill by the city council, brought out that New Brunswick, apart from Quebec was the only province to exempt parsonage houses. In regard to life insurance companies they took large amounts out of the city every year, if left alone, would eventually develop into real estate and personal property and become assessable. The income assessment, he considered the serious phase of the bill. On this point, the members of the committee were divided, but a majority took the ground that it would be unfair to the property holders to discontinue a system which had been in force so many years. A valuation of 25 per cent. was agreed upon and this was afterwards adopted by the council by a vote of 4 to 5.

In regard to the section dealing with church property, this had been amended by the addition of an arbitration clause. It was the custom in Fredericton for lease holders to pay taxes on the beneficial interest in the property, and the commission decided that there would be no injustice if this system were abolished, and taxes put upon the land. He urged the committee to recommend the bill as passed by the council.

Chairman Allen said that Mr. Barry, who represents the real estate owners, was engaged before the corporations committee.

THE BUTLER'S PANTRY.

What It Should Contain and How It Should Be Kept.

In constructing the butler's pantry it is hardly possible to have too much shelf room for placing the dishes as they are removed from the table. It is a good plan to have two sinks side by side, one for washing and one for rinsing the dishes. They should be well flushed every two or three days with boiling water and washing soda. This will keep the pipes free from grease. All racks for hanging towels should be of nickel. Then there is no danger of rusting. Be sure there is plenty of light in the pantry.

A competent maid will be particular about keeping the butler's pantry clean, wiping off the glass doors and shelves and polishing all nickel fixtures. The drawers holding table linen need not be cleaned as often as those in which the crumb scraper, carving utensils, etc., are kept. The silver drawer should be provided with a large, neatly fitted pad of cotton flannel. The dust may be frequently shaken from this, and the silver should be laid in it in an orderly fashion—knives in one part, forks in another and tablespoons and teaspoons being kept separate to save time in serving. Tablecloths should be folded as little as possible and require a large drawer. The napkins and doilies should occupy a separate drawer. All linen not in constant use may be kept in the linen closet or highboy.

Canton dannel bags for covering the broom to use in dusting hardwood floors, chamois and neatly hemmed cheesecloth dusters should be kept in another drawer. Shelves painted white are much better than those covered with oilcloth and are easily kept clean. —New York Post.

ADMINISTRATORS NOTICE

All persons having any claim against the estate of the late John Macpherson are requested to file the same duly attested with the undersigned administrator at the office of the late John Macpherson, Westmorland St., and all persons indebted to the said estate are requested to make immediate payment to the said administrator. Dated at Fredericton this twelfth day of March A. D., 1907.

WILLARD KITCHEN,
Administrator.
March 12—dimo.

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In the New Dresdens, Roman Strips, etc. Ladies White Lawn and Muslin Waists, made from the sheerest material the market can produce. Embroidered fronts buttoned in back with short sleeves. Also Peter Pan Waists in White and Col'd 50c to \$2.50.

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in Cowhide, Calf and Driving Boots in size number 6. We are overstocked in this size. Regular prices were \$3.75 to \$4.25. Also

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To Let.

Premises occupied by Bank of Montreal in Y. M. C. A. building. Possession May 1st or earlier. Apply to
BANK OF MONTREAL.
Feb. 21—dtf.

NOTICE.

Will parties having accounts against the late Elizabeth McLellan file same duly attested without delay with R. W. McLellan.

LEGISLATIVE NOTICE.

Notice is hereby given that application will be made at the ensuing session of the Legislative Assembly of the Province of New Brunswick for an Act to incorporate a company for the purpose of building a railway from a point at or near Letang, in the Parish of St. George, in the County of Charlotte, to a point on the Saint Croix River in the County of York, St. George, N. B., February 13th, 1907.
(Signed) J. SUTTON CLARK.
Feb. 4—dw.
March 12—d 1 mo.