

Around the Maritimes

New Brunswick's output of bituminous coal in December showed an increase of 15 per cent. over the 29,496 tons turned up in December, 1934.

Apple exports from the Annapolis Valley for the 1935 crop-year on January 22 totalled 1,126,896 barrels. This is an increase of 30.6 per cent. as compared with the same date a year ago.

Newly elected councillors Bell, Otto and Isnor were officially sworn into their new civic offices at the first meeting of the new Dartmouth town council last week. Standing committees and new civic officials were appointed.

Writs were issued last Saturday fixing February 29 as the date for a provincial by-election in the fourth district of Prince County to fill the vacant seat of the late Premier W. M. Lea in the Prince Edward Island Legislature.

A new peak of hospital bed occupancy was attained in the Saint John General Hospital last week when on one day there were 326 patients under care, it was said by Dr. S. R. D. Hewitt, general superintendent.

A protest against persons escaping business taxation because they did business through established firms was made to the Laws and Privileges committee of the Halifax City Council recently by Captain Peter F. Seeley of the Georgian Antique shop. He wanted new legislation secured to tax such persons.

Application from the town of Pictou for an order of approval for a change in its present schedule of rates, tolls and charges for electrical energy supplied in that district was filed with the Board of Public Utilities. The decision of the town was filed with the board on motion of Col. J. Welsford MacDonald.

The resignation of D. W. Olts, chairman of the police commission of the city of Fredericton, has been tendered to the Provincial Government. Mr. Olts has served as chairman for the past ten years, having succeeded W. A. B. McLellan in 1925, when appointed by the Baxter Government.

H. A. Vaughn, of the radio branch, Department of Marine, who, with R.C.M.P. Corporal Kennedy, has been checking up on radio receiving sets in the Digby district, had five owners before the court. They were each fined \$1 and costs for not being able to produce licenses when called on by the inspector.

The outlook for New Brunswick producers of maple sugar and syrup in 1936 is encouraging, it was stated by Marvin L. Dunphy, president of the N. B. Maple Sugar Producers' Association. Indications are that there will be a strong demand for New Brunswick maple products, and an early production season is anticipated.

P. L. Spicer, who has been chairman of the Farm Loan Board for Nova Scotia and P.E.I.,

with headquarters in Amherst has been retired by the Department at Ottawa, according to an announcement. His successor will be Col. Parsons of Wolfville, who has already entered upon his new duties.

The New Brunswick Government has under consideration a request which was placed before it by a delegation from the towns of St. Stephen and Milltown, who urged that action be taken to prevent the Bonny River-St. Stephen section of the C.P.R. Shore Line from being closed. It was indicated by Premier A. A. Dysart that the cabinet would state shortly what action it would take on behalf of those towns.

If the Legislature ratifies proposed amendments to the Saint John Assessment Act, thousands of individuals in the low salary brackets will be called upon to pay larger tax bills, a study of suggested changes, approved by the Common Council, showed. On the other hand the tax bills of men with large families—more particularly of those earning more than \$2,000 per annum—will be reduced.

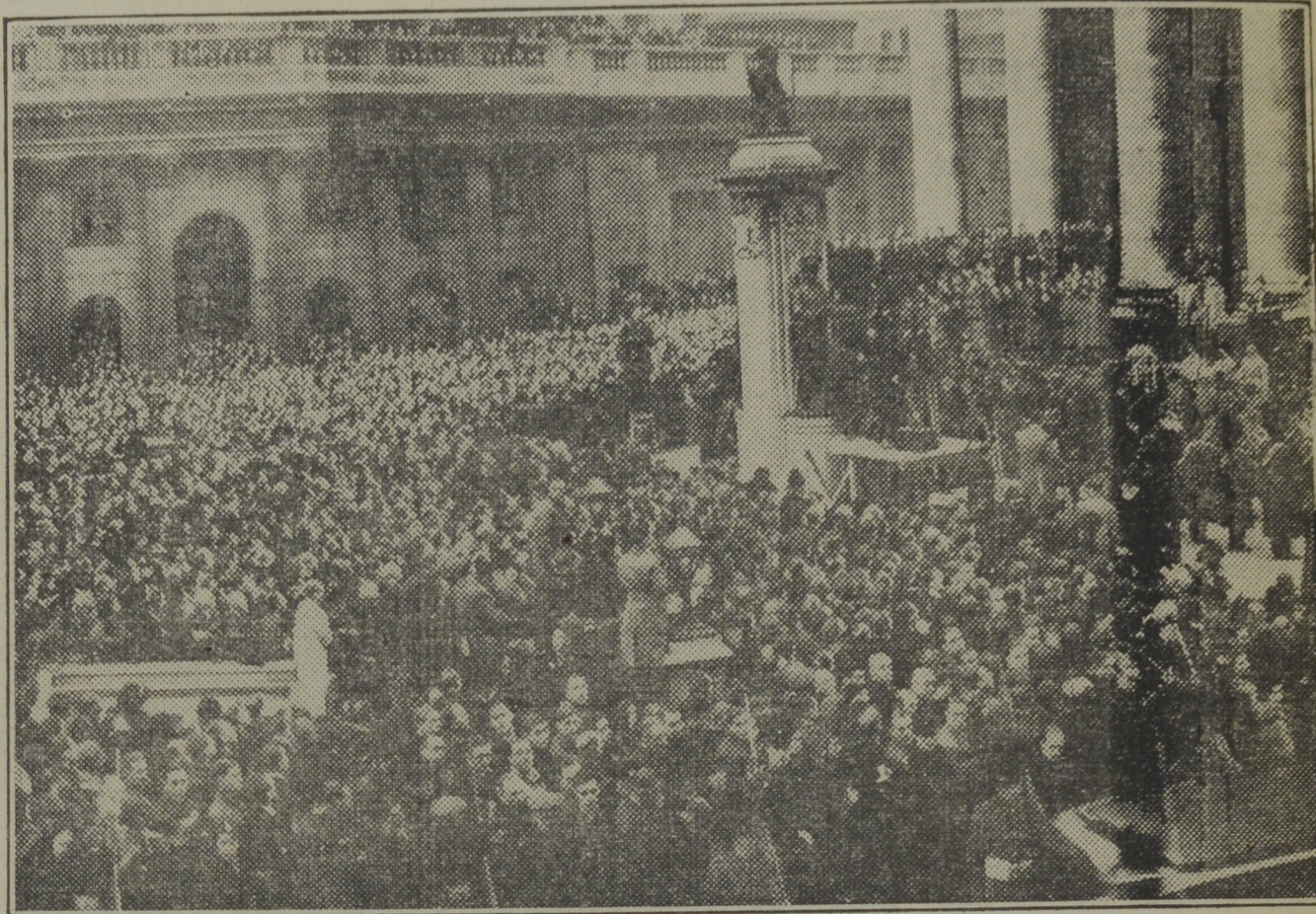
The Department of French of Mount Allison University announces that Lieutenant-Governor Dr. Murray MacLaren of New Brunswick has donated a medal to be awarded to the student making the best progress in conversational French during 1935-36. Competition is open to all Mount Allison undergraduates enrolled in any intramural courses in French and whose mother tongue is not French.

The share of the civic treasury of Amherst in the extra relief allocation of the Provincial Government will be \$1,273 a month according to the announcement made by Mayor C. H. Read. This dates from December 1 for four months and is an increase of about 30 per cent. With the increase in employment through the reopening of the rolling mills the Amherst relief situation will be considerably improved.

Application of the Port Royal Pulp and Paper Co., Ltd., to increase its borrowing limit from the Bank of Nova Scotia to \$200,000 from \$70,000 has been approved by the Provincial Government, it was announced following a meeting of the Government at Fredericton last Saturday. The approval was given upon recommendation of the Saint John Municipal Council, which considered the company's request at a special meeting recently.

Since its inception four years ago relief in Halifax had cost \$1,500,000, City Auditor A. M. Butler told the finance committee. The city's share was \$500,000 and to finance this, loans for \$100,000 and \$150,000 have been secured and \$135,000 paid off, the City Auditor told the finance committee. City services including the police and fire department, which was under-manned, were suffering because of the cost of relief asserted Alderman Mitchell. Mayor Cragg agreed.

THOUSANDS HEAR PICTURESQUE CEREMONY



According to ancient custom, the proclamation of the new Sovereign, King Edward VIII, was carried out at the Royal Exchange, London, and three other places, and here we see thousands of Londoners listening to Clarenceux, King of Arms, reading the proclamation from the steps of the Royal Exchange.

New Assessment Proposals Cause Of Much Discussion

(Continued from Page 1)

the tax on incomes. While it is true some few years ago incomes were granted a new scale of exemption and that the present set-up is practically reverting to the schedule before these exemptions went into effect, nevertheless the pertinent question is, how does City Hall expect to get two weeks' wages from a man when it could not get \$5.

Under the exemption clause which went into effect a few years ago, many who had formerly paid tax on income were placed in the poll tax class so that last year there were 10,000 taxpayers assessed on a \$5 poll tax only. Records show that of these 10,000 approximately 8,000 were unable to pay, or at least have not paid the \$5 tax. Under the new proposed change they will be asked to pay from four to six times that amount, and it hardly looks reasonable to expect if the city was unable to collect \$5, that it is going to get \$25 from these individuals.

An argument is advanced that the constables did not bother with the \$5 delinquents although the records show they do. It is said to be too small an amount, but if the bill was \$25 they would go and get it. Rather a poor system of collection, and rather an optimistic view placed on the future. No business man would consider if a customer owed him \$5 which he could not collect, that it would be good business to let him run up a bill of \$25 with the expectation of more easily getting the larger amount.

It is strongly advanced that real estate cannot bear any more of a burden than it is now doing. That is very true in many cases, but on close examination there might be found instances of where parcels of real estate are quite lightly touched in comparison to their earning power. A man with an apartment house or flats to rent that are rented generally receives a good return on his investment, and it is well to bear in mind that not the owner but the tenant pays the taxes in his rent. Further, the man in the real estate business is exempt from taxes on any profit he makes. This is vastly different from business. A man in business must pay taxes whether he makes a profit or not, and if he makes a profit he pays on that as well. It is business that provides the wages for the tenant to pay rent to the landlord, and wages from which the city also collects taxes. Any encouragement that can be given to business to employ labor and pay wages is of prime importance.

Those in real estate who are

suffering today do so on account of business and its inability to employ help and pay wages, and we might question here, why should the man who has built a number of tenement houses or apartment houses or gone into the real estate business to make money and finds his flats or premises untenanted be entitled to any more consideration in the matter of tax reduction than the firm in business which puts in machinery, employs labor and on account of business conditions finds its machinery idle, its stock not moving, and at the end of the year shows a deficit in operation? There is no doubt under the present system, the salaried employee is penalized. He pays on 100 per cent. of his earnings while there are doubtless many cutting coupons on what they consider tax exempt bonds.

We have strongly advocated in the past that taxes on salaries should be collected by the employer the same as the levy of the Workmen's Compensation Board, and as many employers are collecting in the matter of insurance for their employees. If this had been done, the 8,000 who were assessed the poll tax which was not paid and which we are apparently unable to collect, would have been collected, and by so doing it certainly might save some constable fees, and a lot of unnecessary work.

If the Common Council would give more consideration to "how can we save" than "how can we get" we would be arriving some place. A thorough investigation in this regard would doubtless produce surprising results which together with the seeing that those who can pay their taxes pay their rightful share we would doubtless find ample funds to carry on the city's business without adding further burden to the salaried employee.

Many a family has been obliged to move because the landlord has raised the rent \$2 more, and many a family has been unable to move to more desirable premises on account of being unable to pay an extra \$2 a month. It therefore looks as if this situation should have been considered when advocating the proposed increase in salary as doubtless many knowing that their taxes were to be raised would have felt obliged and would have moved to cheaper rental premises.

It is said that this proposed amendment is merely temporary. It is no doubt temporary, for if the city finances continue to move as now headed more taxes will have to be collected. The costs of unemployment relief are increasing each year. Soon the sinking fund and interest will

have to be provided for by taxation (just now it is being paid out of funds received from the sale of the harbor property). Higher assessment values and higher tax rates are inevitable if the city continues as it is going. Even today if all the expenditures chargeable to the city were placed in the assessment the tax rate would be much higher than at present. With each year, under present conditions, the taxes are bound to increase, unless drastic action is taken immediately.

NOTICE OF SALE

TO: HARRY COX, of the City of Saint John, in the County of the City and County of Saint John and Province of New Brunswick, Retired, MARION E. COX, EDGAR L. COX, HAROLD C. COX, VERA COX, H. WILFRED COX, HELEN R. COX, WINIFRED G. MURPHY, WALTER MURPHY, IDA L. RINEHART, HARRY RINEHART, ELLEN C. ANDERSON, ALEXANDER ANDERSON, and the heirs, executors, administrators and assigns of ELLEN E. COX, late of the City of Saint John aforesaid, and ALL OTHERS WHOM IT MAY CONCERN.

NOTICE IS HEREBY GIVEN that under and by virtue of a power of sale contained in a certain indenture of mortgage, bearing date the first day of March A.D. 1921, registered in the office of the Registrar of Deeds in and for the County of the City and County of Saint John aforesaid as number 100379 the second day of March A.D. 1921 in Book 163, page 446 and following pages, made between the said Ellen E. Cox and Harry Cox, Mortgagors, and Alma Retallick, Mortgagee, there will, for the purpose of satisfying the moneys secured by the said mortgage, default having been made in payment thereof, be sold at Public Auction at Chubb's Corner, in the City of Saint John aforesaid, on Saturday, the fifteenth day of February next, at the hour of twelve o'clock noon, all the lands and premises conveyed in said mortgage as:-

A lot and premises on the north side of Britain Street designated on the plan of said City of Saint John as Lot No. 1230.

Together with all buildings and improvements thereon and the rights and members, privileges and appurtenances to the said lands and premises belonging or in any manner appertaining.

FURTHER NOTICE IS HERE GIVEN that if a sufficient offer of purchase is not received for the said lands and premises at said Public Auction the same will be withdrawn from said sale and will be disposed of by private contract without further notice being given.

IN WITNESS WHEREOF Maude E. Retallick and Frederick A. Retallick, executors under the last will and testament of Alma Retallick, have hereunto set their hands and seals the fourteenth day of November A.D. 1935.

(Sgd.) MAUDE E. RETALLICK (L.S.)
(Sgd.) FREDERICK A. RETALLICK (L.S.)

Signed, sealed and delivered in the presence of
(Sgd.) J. D. P. LEWIN.
Witness to Execution by
Maude E. Retallick,
(Sgd.) HELEN S. WILKINS
Witness to Execution by
Frederick A. Retallick
LEWIN & CARTER. (2-14)
Solicitors for Mortgagee.

EIGHTH ANNUAL

GYRO CHARITY BALL

TWO ORCHESTRAS

Admiral Beatty Hotel : February 21

Subscription \$1.50

SPACE DONATED BY E. S. STEPHENSON & CO.