

C. P. R. TIME TABLE
MARKDALE STATION
Going South 7:35 a.m. 4:40 p.m.
Going North 12:20 a.m. 9:44 p.m.

P. McCULLOUGH,
BARRISTER, SOLICITOR & AGENT
Office—Main street, Markdale, Money to loan

LUCAS, WRIGHT & McARDLE,
BARRISTERS, SOLICITORS ETC
OFFICES
MARKDALE AND OWEN SOUND
P. B. Lucas, W. H. Wright, I. W. McArdle.

W. J. HATTON
BARRISTER, SOLICITOR, ETC
Office, Meir's Block, Poulett street
Owen Sound

MackAY & SAMPSON
BARRISTERS, &c
Offices—Owen Sound, Merchants Bank
Block, N of Patterson House,
Dundalk, Main Street, every
Saturday.
A. G. Mackay, M. A., H. E. Sampson, LL.D.
Crown Attorney for Grey

L. C. CAMPBELL,
L. D. S., D. D. S.
DENTAL SURGEON
Graduate of Ontario College of Dentistry
and University of Toronto, Office
over McCullough & Young's bank.
Office hours 9 a.m. to 6 p.m.
Will be at Waters Falls the 1st
Thursday in each month. Holland
Center the 3rd Thursday.

M. OLIVER, V. S.
MARKDALE.
Graduate of Ont. Veterinary
College
Treatment of ring bones a specialty.
Office and rooms over Matthews' har-
ness shop.

GEO. B. HOLMES,
VETERINARY SURGEON,
Markdale, Ontario.

TREATS all Diseases of the Dom-
estic Animals. Best of Instru-
ments kept on hand. Calls prom-
ptly attended to day or night. Horses
examined as to soundness and bought
and sold on commission.
Commissioner for taking Affidavits
in the High Court of Justice. Deputy
Game and Fish Warden for Ontario.
Will be at WATERS FALLS, every
Wednesday. Residence Toronto street,
near the Methodist church.

MONEY TO LOAN
On real estate security, at low rate of
interest. No commission charged
Business Strictly confidential.
J. S. Black, Pomona P. O.

Saugeen Lodge No. 327,
I. O. O. F.
meets every Friday at 8 p. m. in their
hall, Sarjeant's block. Visiting brethren
always welcome.
S. H. Hill, N. G. D. A. Ward, R. S.

W. H. THEAKER
PHOTOGRAPHER
Makes all kinds and styles of Photos,
Crayon Portraits, Oil Paintings and
Water Colors, all first class. Studio—
Main street, Markdale.

R. J. Sproule, Flesheron
Conveyancer, Appraiser, Valuator and
Money Lender. Deeds, Mortgages,
Leases and Wills drawn up and Valua-
tions made on shortest notice. Charges
very low. Apply to R. J. Sproule, Money
Lender and Postmaster, Flesheron.

COURT MARKDALE, I. O. F.
No. 907 meets in Rae's Hall the
third Wednesday in the month at
8 o'clock p.m. A visit from brethren
of other courts solicited. Assessments
must be paid to the Financial Sec-
retary, Mr. F. J. Ritchie, on or before
the last day of the month.
J. C. Sear, W. A. Armstrong,
C. R. R. S.

MARKDALE L. O. L., No. 1045.
meets in their hall on Friday
on or before full moon each
month at 8 o'clock p.m. Thomas
Mathews, W. M.; J. W. Brady, Rec.-Sec.
Visiting brethren welcome.

CHRIST CHURCH.
Sunday Services at 10:30 a. m. and 7 p. m.
Sunday School at 2:30, Mr. J. W. Ford
Superintendent.
Bible Class Friday evenings at 7:30, con-
ducted by pastor.
The Guild of the Good Shepherd every
Friday afternoon at 4 o'clock.
Holy Communion, the first Sunday in each
month, at the close of morning service. On
other Sundays and Holy Days at 8 o'clock,
a. m.
You are cordially invited.
J. R. Nichol, Incumbent

PRESBYTERIAN CHURCH.
Service every Sunday at 10:30 a. m. and 7
p. m. Prayer meeting on Tuesday evenings
at 8 o'clock. Rev. J. Hunter pastor Sunday
School at 2:30, J. W. Whitty, Superintendent.
ent. N. P. S. C. E. every Monday evening
at 8 o'clock. John Lawson, president; F. J.
Ritchie, secretary.

**An Address on Assessments by
W. A. Douglas, B.A.**

DISCRIMINATIONS.

To show the injustice of assessing the
products of industry, permit me to
call attention to the following illustration:

Two men procure lots equal in every
respect. The one man converts his lot
into a farm, the other holds his unim-
proved for the purpose of speculation.

At first the assessments are equal, on
the land value only. But the farmer,
as he improves his property, finds that
his taxes are continually increased—
not merely does he pay the land value
tax, but also a clearing tax, a horse
tax, a barn tax, a fence tax, an orchard
tax, a drainage tax, a tax on his im-
provements, and on every additional
improvement.

In the city the method of taxation is
similar. Let a man take a lot for any
productive enterprise and he must not
merely pay tax on his land value, but
also on the buildings, the machinery,
the fixtures, and the stock of manufac-
tured goods, unless specially exempted
by the municipality.

In this way our present system of
taxation discriminates against industry
in favor of speculation.

The man who converts a desert into a
garden, who makes the country bloom
with fertility, who employs labor and
who spends his energies, his muscle
and brain to bring forth prosperity,
against that man the taxes are turned
as though he were an evil to be sup-
pressed, while the man who turns a
garden into a desert, who brings forth
no crop, who employs no industry, who
uses land for extortion that he may
secure a crop without raising a crop,
that he may gain product without pro-
ducing, our taxation is all in his favor.

When Toronto built bridges across
the Don to the East, across the ravines
towards the North, and built the sub-
ways to Parkdale, these improvements
added immensely to the value of the
outlying land by making it more ac-
cessible to the city. This increase in
the value of the land enriched the
speculators. Industry was thus sub-
jected to a double burden, first a tax to
make the improvements; second a tribute
to speculation.

This same injustice of double tax-
ation is manifested in the growth of
every city. When the first settlers
came to the city, there was no ground
rent; but with every accretion to the
population, the ground rents have ad-
vanced till on the best sites the rate is
from a dollar to two dollars per square
foot, or from fifty thousand to one
hundred thousand dollars per acre per
annum. At the same time the tax bill
for the whole city has increased till it
now reaches nearly three million of
dollars per annum.

Thus the more that the tax bill has
grown, the greater has grown the for-
tune of the ground-lord.

Our present method of assessment
by including the taxation of improve-
ments subjects industry to a double
burden, while it lifts the ground-lord
to immense unearned fortune.

TWO VALUES.
The present method of taxation rests
on the assumption that all values are
of the same kind, whereas the slightest
examination shows that values are of
two kinds, wide as the poles asunder
in their differences.

The assessment of the buildings in
this city has increased from nothing to
upwards of \$50,000,000. This is an in-
dication that the number of buildings
has increased as the population has
increased. At the same time the value
of the land has increased from nothing,
to about \$60,000,000, or more. Have
we any more land? Has the number of
acres increased while the number of
buildings has increased from nothing to
30,000 or more? Not at all. With
every increase of population the land
must be divided and subdivided, the
area available for each person growing
less and less. Labor multiplies houses
and goods, while population divides
the land.

The increased assessment on houses
indicates a multiplication of houses;
the increased assessment of the land
indicates increased division of the land.
The increased assessment of the houses
indicates increased wealth in houses.
The increased value of the land indi-
cates increased poverty in land.

But the most important difference
between these two values is their
source. Why is the lot at the corner
of King and Yonge more valuable
than the corner of Bloor and Yonge,
and still more valuable than the land
five miles away? Why is the land of
Montreal more valuable than that of
Toronto, still more valuable than that
of Hamilton and a hundred thousand
times more valuable than the land in
rural districts. Was the value in Mon-
real made by the Institutions that
claim that value? Is the value of
London land due to a Westminster or
that of New York due to an Astor?

We know at once the source of the
value of a building or of a machine.
It is labor that supplies bricks and
tiles, iron, steel, glass, and machinery.
Does labor furnish town
sites? Do the speculators create the
value for which they search with such
diligence?

Teachers Wanted.

For 1901, for Union Public S. S. No. 16, Ar-
rington and Glenora, Irish Lakes. Personal ap-
plication preferred. Wm. H. Patterson, sec.
Pomona p. o.

Female teacher wanted for Union S. S. No. 2,
Euphrasia and Holland, for 1901, three miles
from Markdale. Apply before December 1
to J. Richardson, sec., Markdale.

For Sale.
A quantity of hay and potatoes for sale.
Apply to R. J. Quinlan, lot, N. of S. half 27,
con. & Euphrasia. 1035-7

A thoroughbred Shropshire ram heads for
sale; also 2 shewing rams, thoroughbred
Shropshire. Cedarvale Farm, Markdale, T. S.
Sproule. 1035-7

One spring colt; one filly rising two years old
by a newly bred cow; four years old
Bd Ewart, 2 miles south of Berkeley. 1024

Strayed.
Strayed from my premises about the 9th
November, a white horse, about 14 hands
high, with a white blaze on his face, and
as to her whereabouts will be thankfully
received. James Clark, Harlaway. 1035-7

From lot 4 on the 10th con. of Euphrasia,
on Saturday Nov. 17, a white sow with black
on shoulder, weight between 250 and 300 lbs.
Information as to her whereabouts will be
thankfully received by Mrs. Wm. Brady,
Markdale. 1035-7

To my premises about the 6th November, six
spring calves, 5 steers and 1 heifer. The owner
is requested to prove property, pay ex-
penses and get them. Fred Taylor, Euphrasia, Har-
laway p. o. 1035-6

About the middle of August, a yearling steer,
the owner is requested to prove property, pay
expenses and get them. Lot N. 4 1/2, con. 11,
Holland. Wm. Wise, Berkeley. 1035-6

From my premises about the 6th October, a
spring calf, with some white spots, with
Hawken, Harlaway. 1035-7

To my premises, lot 30, con. 11, Euphrasia,
about the 5th October, a yearling heifer. The
owner is requested to prove property, pay ex-
penses and get her. John A. Walker, Blantyre,
1035-7

E. W. Grove
This signature is on every box of the genuine
Laxative Bromo-Quinine Tablets
the remedy that cures a cold in one day.

MARRIED
DECEASED.—By the Rev. J. R. New-
ell at the Rectory, Markdale, Nov. 14th,
1900, Jonathan Peck, of the city of Bran-
ford to Fannie Fothergill, of Euphrasia.

Having bought on R. J. Watson's har-
ness making business I am prepared to
do all kinds of work in that line. I use
Beel Brothers oak tanned leather, and
will endeavor to give the best satisfac-
tion. Prices moderate. Repairing
neatly and promptly done. I keep in
stock Robes, Belts, Blankets, etc.
Undertaking business and horse in
connection.

G. L. WATSON,
WATERS FALLS.

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When we ask men to reveal the condi-
tion of their business, how many even
of our best men, cleave closely to the
truth? The bankrupt dare not reveal his
penury, the excessively wealthy often
reports—but a tithe of his possessions.

We give to our civilization the most
dangerous and destructive development
of European forms, excessive wealth and
illness at one extreme, excess
reveling in wasteful excess, and
where poverty passes its hopeless life
of struggle and want.

We begot corruption and perversion
of government, leading men to use the
taxing power as the highwayman uses
the turnpike, to enrich their fellow
citizens that they may acquire wealth
which honestly belongs to others.

From all these considerations I
would urge the abolition of taxes as
quickly as possible from the products
of industry and their concentration on
land values only.

This may be initiated in several ways
1st—By giving local option to the
Municipalities as has been done in
New Zealand and British Columbia.
2nd—By the method of Manitoba,
where all farms and market gardens
are assessed as though unimproved.

3rd—By the British Columbia method
where improvements are assessed at
only fifty per cent. of their value; then
leaving the Municipalities the option
of further reduction.

4th—By thus taking successive steps
in the reduction of the taxation on
improvements, finally the whole taxes
would be confined to land value.

Spreads Like Wildfire.
When things are "the best" they
become "the best selling." Abraham
Harc, a leading druggist, of Belleville,
O., writes: "Electric Bitters are the
best selling bitters I have handled in
30 years." You know why? Most dis-
eases begin in disorders of the stomach
liver, kidneys, bowels, blood and
nerves. Electric Bitters tone up the
stomach, regulates liver, kidneys and
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the nerves, hence cures manias. It
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life and vigor into any weak, sickly,
man or woman. Price 50 cents. Sold
by R. L. Stephen, druggist.

Christmas is Coming but we're tired of Christmas!
Come and see the pretty things I have
already secured for Xmas.

No end of Dainty Jewelry. Have you begun to think of Xmas
yet? It is not early. Some of
the prettiest things I shall have
this season are now in stock and
the long-headed shoppers are
having them reserved. Take time
by the forelock and secure the
best things while you can. I'll
hold them until you want them.

No limit to our willingness to
show it.

No question to fairness of our
prices.

No such stock of silverware else-
where in town.


No equal to our Watch stock.

No shortcoming to any of our
guarantees.

No number 1900.

J. H. Stephenson
Jeweler & Optician.
Next door to Post Office.

Be Your own Engineer
All you need to do after starting
The "MODEL"
GASOLINE ENGINE
is to oil it occasionally. It is convenient and inex-
pensive to operate. We will send you a book
if you drop us a card. You may
see one running at this office.



The GOLDIE & McCULLOUGH CO.,
(Limited)
GALT, ONT.

CANADIAN PACIFIC RY.

Dining Car Service
Unexcelled Dining Car Service on
trains between Montreal and Detroit.
Breakfast and Luncheon will be served
on train leaving Toronto at 7.45 a.m.
for the West, and Dinner on train from
the West arriving in Toronto at 9.30
p.m. daily.
Luncheon and Dinner will be served
on train leaving Toronto at 9 a.m. for
the East, Breakfast and Luncheon on
train arriving in Toronto at 7 p.m.
from the East.
A. H. Notman,
Assistant General Passenger Agent,
Toronto.

Many Thanks
THE PEOPLE of Markdale and sur-
rounding country will please accept my
heartly thanks for the liberal patronage
they have given me during the year.
I have been in Markdale. My constant
aim will be to merit a continuance of
the same. Having purchased a lot,
built thereon a residence, and now
comfortably settled and enjoying an in-
creasing trade, I more than ever
appreciate my citizenship in this
thriving town.
Yours Truly,
J. D. WATSON,
Blacksmith.

FOR STYLISH
Hair Cutting, Shaving, Cham-
pooing, Singing, etc., go to
J. A. CROWSTON
Special attention to Ladies and Chil-
dren's hair cutting. A call solicited.
Agent Rolston Steam Laundry. Shop
on Main street.

TO BE SUITED
Is very desirable, espe-
cially in a
CUT AND FIT....
of a suit of clothes. The
garments wear longer,
and the wearer will feel
much more comfortable
when the suit fits pro-
perly and does not bind.
You cannot go astray by
leaving your measure
with
George Dundas,
MARKDALE,
Over McFarland & Co's
Store.



LAXATIVE LIVER PILL
BEFORE RETIRING

It will work while you
sleep, without a gripe or
pain, curing Constipation,
Biliousness, Sick Head-
ache and Dyspepsia, and
make you feel better in
the morning.

Established 1880.
Wm. Lucas & Co.
Bankers,
MARKDALE, ONTARIO.
Transact a general banking business.
Ample capital enables us to offer every
accommodation to our customers consistent
with sound banking principles.
We make a specialty of investment in
mortgages securely on first class farm prop-
erty. Interest from 3 1/2 to 5 1/2 per cent per
annum. Agents in Canada
The Canadian Bank of Commerce

Sleighs and Cutters
We are selling the best oscillating
sleigh in the market with patent knees
guaranteed for five years. To see them
is to buy them. We can give you any
style of sleigh or cutter you desire.
See us before you buy. If you are
looking for a second hand article in
our line we can get it for you. We are
now taking orders and contracts for
next season's work in cement. All
work guaranteed. Give us a call when
in town. Next door to Bush's black-
smith shop.
T. J. COLEMAN.
Agent for all kinds of
Farm Implements.

**When you buy
BREAD....**
You want the best.
It must be sweet and tasty
and made in such a man-
ner as to retain its fresh-
ness. In other words you
want.....

Matthew's Bread.
5 cts. per 2 lb. loaf.
Have the wagon call
or get it from the.....
BAKERY
MAIN STREET.

F. T. HILL &
The following lines indicate
our customers. No matter
passed over to the buying
one of many reasons why the

Ladies Cloth and Homeopone.
20 inches wide in colors, brown, fawn,
byrtle, navy, &c., elegant, rich, heavy
goods, regular price, 75c., special 45c.

Corsets—The celebrated "Tess" corset
set in colors of drab and blue, pink
and blue, 2 side steels, lace trimmed
and otherwise perfectly finished, reg-
ular 75c., special 50c.

Ladies Ties—Finest all-silk, all the
new colors, also plaids, a very pretty
assortment, each 25c.

Handkerchiefs—Ladies hem-stitched
and white lawn handkerchiefs, medium
size, special 2 for 5c.

Gray Flannel—Splendid heavy goods, heavy
plain or twilled, light or dark colors, new
regular 15c. yard, special 12c. yard.

GOOD NEWS ABOUT
We have secured the services of M
where he had charge of the cutting
King street. He is an adept in the
and all work performed by him will
now until January 1st we will give
F. T. HILL &