ATTENTION CHILDREN

\$35.00

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FRF

BOYS & GIRLS, 14 YEARS OLD AND UNDER, READ THIS MESSAGE AND GET A CASH PRIZE

Starting to-day we are offering \$35.00 in Cash Prizes to the Boy or Girl, 14 years old or under, attending any of the Timmins Schools, who contributes the best essay on "WHY IS YOUR DRUGGIST MORE THAN A MERCHANT"

Three prominent Timmins men will act as judges for the Essay Contest. PRIZES-1st, \$20.00 in cash; 2nd, \$10.00 in cash; 3rd, \$5.00 in cash. RULES OF CONTEST-(1) Essay must not exceed 150 words. (2) Essay must

be accompanied by a coupon procurable at our store with every purchase of 25c. or over. (3) Neatness and originality to be a factor in determining the best essay.

ESSAY CONTEST CLOSES WEDNESDAY, MAY 5th Mail all essays to The Timmins Drug Co, Limited, Box 1300, Timmins Ont. Be Sure Your Coupon Accompanies Essay, Otherwise Essay Will Not Be Considered ANY FURTHER INFORMATION CAN BE HAD AT OUR STORE.

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INCOME TAX REDUCTION TO APPLY TO THIS YEAR

New Rates Applicable for 1925 Taxes. Number on Roll for March was 168. Made by Use of Aerial Photography Refund Will be Made in Cases Where Old Rate of Income Tax is Paid

in the income tax, sent out last week | March is of special interest:from Ottawa, says:-

"Very substantial reductions are made in the income tax especially, on the lower incomes. For example, a married person without dependents, for the month of March as follows: with an income of \$3,000, will pay no tax, as compared with a tax of \$40 under the existing law. With a \$4,-000 income, he will pay \$20 as against | Form IIa. . . 405 \$80 under the present law, and if he Form IIb. .. 423 has an income of \$5,000 he will pay Form IIIa .. 368 \$40, as contrasted with \$126.

The new rates will apply on 1925 Form IV. .. 231 incomes on which the tax is payable on the 30th of this month.

Exemptions are increased from \$2,-000 to \$3,000 for married persons and from \$1,000 to \$1,500 for single persons. Bonafide householders will enjoy the same exemptions as married persons. Where a husband and wife have each a separate income exceeding \$1,500 each will receive an exemption of \$1,500 as compared with mitted. \$2,000 previously.

Income of personal companies incorporated for the purpose of evading the tax will be considered as a taxed accordingly.

AT HIGH SCHOOL 139

Report of Principal for Month.

The following report of the principal An official summary of the changes of the High School for the month of

Timmins High School,

April 13, 1926. To the High School Board, Timmins. Gentlemen:-I have the honour to submit the report of the High School There were 23 school days

Form Ia.. . . 753 Form Ib.. . . 616 16.4 Form IIIb :. 378

two classes of Forms IIa and II b.

Owing to the prevailing "flu" the attendance for the month was low and the combined classes did not give a full room. I am glad to report that the attendance is again up to normal.

J. W. Treleaven, principal.

dividend to the shareholders and py faculty of making friends, for it small number have been named. is one of God's best gifts.

NEW MAP OF RED LAKE DISTRICT MINING AREA

Combined with Ground Surveys. Shows Many Details.

The latest product of aerial photography combined with ground sur- 'high lights' in the Dominion Budveys is a map of the Red Lake dis- get speech, given at Ottawa by Hon. trict. in northwestern Ontario, in J. A. Robb last week, the following which so much prospecting is being may be specially noted:done at present. By the use of this method, carried on by the Topographi- tion of debt over all services. cal Survey, Department of the Interior, Ottawa, in co-operation with at \$376,800,000. the Royal Canadian Air Force, a Tl. Att'ee Av. Att'ee On Roll wealth of detail has been collected, taxation for all clases. 40 comprising lakes, rivers, portages, 32 falls and similar information, which tax, in the lower ratings and to house-22 would have required an immense 21 amount of effort to obtain by ground 20 surveys alone.

22 The map has been published on 11 the scale of one inch to two miles and covers an area about forty miles by in the sales tax. 168 sixty miles in extent, approximately Automobile tariff reduced, distinc-During the month I combined the | centred at Red Lake. Whereas pros- | tion being made between cars of repecting has up to the present been tail value of \$1,200 and those over confined to areas close to Red Lake that amount. itself it is anticipated that with the | Compensation given on raw materiaid of this map as a guide, the ex- al to manufacturers of automobiles tension of these activities over broader and parts thereof on condition 50 per areas will be greatly facilitated. As cent. of vehicles being manufactured All of which is respectfully sub- an indication of the maze of water- in Canada. ways in the district it may be stated that something like 700 lakes are shown. Indeed, so many lakes and other features have been suddenly Blessed are they who have the hap- | brought to light that only a relatively |

This map which may be obtained from the Topographical Survey for the nominal charge of twenty-five cents per copy, will aid the prospector in getting through the district and will help him to choose the most direct route of getting out to the Mining recorder's office. For properly recording his claim also, he will be better able to indicate to the mining recorder exactly where it is situated. A system of reference squares, into which the map has been divided, particularly facilitates this object. It is of especial importance on account of the large number of so far unnamed physical features.

SEND CONTRIBUTIONS TO TREASURER, BOX 692

Donations for the starting of the V.O.N. work in Timmins should be sent to Mr. Ed. Richards, the treasurer of the Timmins branch, P.O. Box 692, Timmins, or 72 Sixth avenue. The cause is a very worthy one, and the old saying is true that "he gives twice who gives quickly."

SCORES OF GIRLS' BOWLING TEAMS FOR APRIL 15

A.-M. Smith, 129, 96; L. McIntosh, 91, 136; G. Robinson, 88, 113; I Carruthers, 150, 111; M. Ferguson, 112, 91,

B.-J. Morrison, 188, 159; K. Egan, 158, 157; G. Purvis, 78, 67; O. Ramsay, 140, 110; C. McDonald, 112, 139. C.-J. Purvis, 105, 123; N. Leod, 77, 113; P. Sherlock, 98, 93; J. Watt, 168, 94; M. King, 108, 138.

D.-F. McDonald, 94, 168; G. Everett, 89, 191; B. Hill, 68, 120, V. Jackson, 113, 101; B. Ralston, 142, 99. Standing of teams-A 0-B 2-C 0

"Say Pete, where did you work before you came to the Cooperage?' "I worked in a soap factory." "What were you doing there, mak-

ing soap?" "No, I was making analysis." "Analysis, how do you spell it?"

CHANGES IN POSTAL RATES TARIFF TAXATION, ETC.

Estimated Reduction in Dominion Taxation Will Mean a Saving of about \$25,000,000

Among what may be termed the

\$22,353,000 surplus towards reduc-Total revenues this year estimated

\$25,000,000 estimated reduction of

Substantial reductions in income

Tax on corporation profits now 10 per cent. reduced to nine per cent.

Receipt tax wiped out. Further exemptions and reductions

Dominion Day this year to see the return of two cent postage. Balance of trade over \$402,695,000,

the greatest since the postwar period. British preferential tariff to apply only to goods conveyed direct without transhipment after January 1, 1927. While penny postage on letters for delivery in Canada and the United States is restored as from Dominion Day next, there will be no change in

the present rates on postcards and drop letters. The tax on playing cards, formerly 8 and 15 cents, according to value of the cards, becomes 10 cents a package.

The following articles exempted from sales tax; pot barley, pearl barley, split peas, oil shales, articles for exhibitions, menageries, carriages for travellers, travellers' baggage, heir-

TORONTO SCHOOL TO BEAR NAME OF POPULAR TEACHER

Mr. Chas. G. Fraser, the general secretary of the Teachers' Tours to the North, has innumerable friends in the North Land. His wit, his humour, his bright anecdotes, and his ever-cheerful philosophy and friendliness have endeared him to literally hundreds in this North Land who have had the pleasure of meeting him during the several tours of the North by the teachers. After the first of the tours, everybody here was looking for Mr. Fraser on the other visits of the teachers. He was equally popular with the teachers themselves on these trips. Accordingly, there, will be very general interest in the signal honour conferred last week upon Mr. Fraser. He has been principal of Manning Avenue Public School for about twenty years, and the Board of Education of Toronto has decided to change the name of the school to the Chas. G. Fraser Public School. As Mr. Fraser is still principal of the school he has the unusual experience of directing a public school in Ontario that bears his name. The honour, The Advance believes is unique in Ontario, but it is quite proper and merited, Mr. Fraser being himself far from the usual formal pedagogue and his long and capable service as a teacher and citizen being strikingly unusual. Friends in Timmins will be pleased at the distinction given to Mr. Fraser.

"You're right, I was making You will never lead if you cannot be led.

