

NEW ASSESSMENT ACT.

Durham, Mar. 6th, '05.

To the Editor of THE CHRONICLE.

Dear Sir,—For the benefit of the ratepayers of Durham, I'd be pleased if you'd give these few remarks on the New Assessment Act publication.

Taking the Act as it is, we have Land, which includes all trees, mines, minerals, gas, oil, salt, and any buildings and any fixtures placed upon, or affixed thereto. Land and buildings shall be valued separately, and at their actual value.

INCOME.—All householders, or heads of families are exempt to the amount of \$700. Any income over that amount, (no matter from what source received, interest from stock, shares, mortgage, etc.) is assessable. All who are not householders are exempt to the amount of \$400, only, all income over that amount, no matter from what source, is assessable.

Lands exempt from paying taxes include all property of the Crown, and of the municipality, colleges, public and separate schools, hospitals, houses of refuge, churches, burying grounds, public libraries, and all fixed machinery used for manufacturing and farming purposes.

BUSINESS ASSESSMENT.—Under this heading we find the greatest change in all the new Act. Heretofore, assessors could walk into a grocer's, dry-goods, and other stores, printing offices, etc., value the goods or stock at so much, enter the amount on his roll, and he was done. The merchant with a \$10,000 stock of goods was certainly assessed more for his stock of goods than his neighbor with a \$2000 stock of goods. Under the new Act, stocks are assessed at 35 per cent of the assessed valuation of the property they occupy, but no assessment to be less than \$250. A merchant doing business in a store valued at \$4000, will be assessed 35 per cent on \$4000, or \$1400. He may have a stock worth \$10,000, or he may have a stock worth only \$500, it's all the same assessment (here is where a big injustice looms up). Take, for instance, two stores side by side, each valued at \$3000. In one, a dry goods business is being done, with a stock valued at \$3000. In the other, a grocery business is being done with a stock valued at \$600. Under the new Act, they each pay taxes on stock or business assessment of \$1050. Under the old Act, allowing each of them 20 per cent off for goods in stock not paid for, the merchant would have to pay taxes on \$2400, and the grocer would pay on \$480. Which appears to you to be the fairest assessment? The new Act hits the landlord, lets off the big merchant with less than half the assessment he should pay, and the municipality is the loser.

The different percentages under business assessment are as follows: Distillers, 150 per cent of valuation of property; Brewers, Wholesale Merchants, Insurance Co's, Trust Co's, Express Co's, and Banks, 75 per cent of valuation of property; Manufacturers, 60 per cent; Lithographers, Printers, and Publishers, 50 per cent; Lawyers, Doctors, Solicitors, Dentists, Engineers, Surveyors, Commercial Agents, Veterinarians, Conveyancers, and Notary Public, 50 per cent; Photographers, Theatres, Concert Halls, Skating Rinks, Boarding or Livery Stable, or the letting of vehicles, or other property for hire, Restaurants, Hotels, or any other trade or business not elsewhere mentioned, 25 per cent; Telegraph Co's, Telephone Co's, Electric Railways, Tramways, transmission of oil, water, steam, heat, gas, electricity for the purpose of light for a sum equal to 25 per cent of assessed valuation of land (exclusive of machinery). In addition, Telegraph Co's in towns, etc., to be assessed for a sum equal to 50 per cent of gross receipts of the preceding year. Telephone Co's to be assessed for a sum equal to 60 per cent of gross receipts for the preceding year. Telephone Co's in townships to be assessed \$135 per mile for first line of wire, and \$7.50 per mile for each additional line. Telegraph Co's to be assessed \$40 per mile for first line, and \$5 for each additional line of wire. Electric light plants in townships, as well as elsewhere, are to be assessed 25 per cent of valuation of land, exclusive of machinery, and added thereto in the same manner as business assessment of merchants, etc., wires erected on poles, underground, running through towns and townships, to be assessed for the amount that another company, having the same powers, would give for the property.

In passing the business tax on Doctors, Lawyers, Notary Publics, Conveyancers, Dentists, Veterinarians, etc., I forgot to mention that they must be assessed for any income from the business to the amount that such income exceeds the statutory exemption, and business assessment combined. It shall be the duty of every person, employing any other person in his trade, manufacture, or business, within ten days after demand therefor, to furnish to the assessor, information concerning the names and wages or salary of all persons employed by him, whose wages exceed \$1000 per year, in towns and cities having a population of 10,000 or over, and \$700 in other municipalities, in the case of householders, and in all municipalities, \$400, in the case of non-householders. Assessors will inquire, and take the date of some, if any birth or death has taken place in the family within the last year. All persons are required to give to the assessor any information that he may require to help him to make a proper assessment.

REASON No 10 WHY YOU SHOULD USE Red Rose Tea

Because it is Reliable.

Some one has said: "A single fact is worth a ship-load of argument."

A few facts: I introduced this tea to the public about ten years ago. In that short time the business has grown to such proportions that we now occupy the largest Tea warehouse in Canada.

This enormous business has been built up without extensive advertising.

The merchants who commenced handling Red Rose Tea ten years ago are the most enthusiastic in its praises to-day.

The merchants who sell it, the people who drink it, have found that it could be relied on.

The brand, "Red Rose Tea," is accepted everywhere as a guarantee of the highest quality, and those who drink it are its best advertisers.

Ask some of your friends about it.

T. H. ESTABROOKS, St. John, N. B. BRANCHES: TORONTO, WINNIPEG.

ment of their property or income, if required, such information to be made in writing, within ten days after demand, and verified by oath, under penalty of \$100 fine, and \$10 per day for each day of default. Any person knowingly stating anything wrong or falsely in any such statement, or in furnishing such information, shall incur a fine of \$200. In conclusion, I wish to inform the ratepayers of Durham that their assessments for this year will be raised, but, understand, because your assessment is raised, (providing all property is assessed equally, according to location, etc.) it is not necessary to raise the amount of taxes you are now paying. Your property is assessed now \$200, and I raise it to \$300, and use the same percentage on all property in town, and the town council requires the same amount of money to run the town on as last year, the rate would drop to 14 mills for 1905. If the town council requires more money for this year than for last, your millage will certainly raise in both cases.

With the aid of the ratepayers, in giving me as much information as he can in regard to his income and property, I hope to be able to return an assessment roll satisfactory to all concerned.

Yours respectfully, CLIFTON ELVIDGE, Assessor for Durham.

A GUARANTEED CURE FOR PILES

Itching, Blind, Bleeding or Protruding Piles. Druggists refund money if FAZO OINTMENT fails to cure any case, no matter of how long standing, in 6 to 14 days. First application gives ease and rest. 30c. If your druggist hasn't it send 50c in stamps and it will be forwarded post-paid by Paris Medicine Co., St. Louis, Mo.

CREDIT

Auction Sale

FARM STOCK, IMPLEMENTS, HOUSEHOLD FURNITURE, ETC.

The undersigned auctioneer has been instructed to sell by Public Auction at Lot 47, Con. 3, E. G. R., Glenelg, on

Wednesday, Mar. 22, 1905 THE FOLLOWING:

LIVE STOCK—1 span working horse; 1 driving pony; 1 two-year-old colt; 4 cows, supposed in calf; 2 farrow cows; 2 steers, three years old; 2 heifers, three years old; 2 heifers, two years old; 3 heifers, one year old; 1 bull, one year old; 9 well-bred ewes; 1 well-bred ram; 1 brood sow; 1 pair young pigs; a number of stock pigs (if not previously sold); 60 hens.

IMPLEMENTS, ETC.—1 wagon; 1 pair boltsleighs with box complete; 1 long sleigh; 2 top buggies; 1 cutter; 1 binder, (Noxon); 1 mower; 1 peaharvester; 1 seed drill; 1 sulky rake; 1 disc harrow; 1 set spring tooth harrows; 1 set iron harrows; 2 plows; 1 land roller; 1 double buggy; 1 scuffer; 1 root pulper; 1 fanning mill; 1 cider mill; 1 cream separator (Oxford).

FURNITURE—2 tables; chairs; bedsteads; 1 sewing machine.

SUNDRIES—2 sugar kettles; 1 set whiffletrees; neckyokes; 2 set single harness; 1 set heavy harness; 1 hay knife; large quantity of hay; 1 Daisy churn; 2 x-out-saws; chains, forks, shovels, grain bags and other articles.

SALE AT 1 O'CLOCK, SHARP.

TERMS:

All sums of \$5 and under, cash; over that amount 12 months' credit will be given on furnishing approved joint notes. 4% discount in lieu of notes.

Everything must be sold as the farm has been disposed of. Mrs. J. McCracken, D. McPhail, Proprietors, Auctioneer.

Sackett's Corners.

(Intended for last week.)

The weather for the past few days has been fine. March has made a good beginning whatever the ending will be.

Mr. G. Lane sold a load of pigs at a good figure. Mr. G. Witter also disposed of his pigs.

Mr. Angus McDougall is engaged in drawing his grain to Holstein.

Mr. R. Kinnell is doing a rushing business in swamp work this winter. He runs a gang of five men and everything in the timber line is being taken out. It is a good act to get the swamps cleared up as everything in the timber line counts.

We regret to learn that Mr. Sim William's son is laid up with rheumatic fever. We hope he may soon recover.

"Woodman, spare the tree!" might well be applied to the man that cut down the tree on the 16th of Proton, known for miles around as King William's tree. Many regret to see the old landmark removed. But such is life.

Mr. Hugh Atkinson is somewhat under the weather suffering with a severe cold. We hope to see him better soon.

Mrs. Renwick and daughter, Miss Carrie, spent a pleasant day with Mr. S. McMurdo of Balsam Valley.

Mr. George Sackett has purchased a cow this week. Now watch George fatten.

Mr. R. Kinnell was at Guelph this week and purchased another thoroughbred stallion. Bob never does things by halves.

Darkies' Corner.

(Intended for last week.)

Mr. Robt. Aljos intends leaving for the Northwest shortly, where he will spend the summer in the carpenter business.

Mr. Joseph Noble has purchased the Crozier farm, about two or three miles west of Aberdeen for the handsome figure of \$1500, and moved there last Monday. We wish him success in his new home.

Mr. Andrew Lindsay had the misfortune recently to get his leg badly hurt while unloading a barrel of salt. It is on the mend.

Mr. Bert Ritchie is engaged with Joseph Atkinson at present.

Mr. John Staples disposed of a fine Durham bull for the snug sum of \$40 25, which tipped the scales at 1410 lbs.

Mr. Chas. Ritchie is hauling wood from Mr. McLean's, at present.

Miss Bessie Atkinson left last week for the Queen city. Somebody will be sad.

On Monday last, while driving to town, Messrs Mike and Peter Curdt, of the south line, Glenelg, had a run away which cost them a new cutter. When nicely past the watering place known as Mrs. Whitmore's curve, on Lambton street, the horse, going into a pitch hole, became frightened, upset the cutter and threw both occupants out. He then started on a lively run towards town, and got there before he was due, struck the corner of the brick corner, smashed the cutter up badly, and then fell. The boys were lucky in that the horse escaped with but one small scratch, and they themselves not hurt.

Chills Prove Fatal.

If warmth and circulation are not properly restored, chills result in fatal pneumonia. This necessitates keeping Nerviline on hand. Taken in hot water it breaks up a chill in two minutes. By rubbing freely over throat and chest it prevents colds. No liniment so strong, so penetrating, so swift to kill pain and inflammation. Nearly fifty years record has proved the value of Polson's Nerviline. You should get a bottle to-day.



Cravenettes.

Don't fail to see our Entirely New Stock of Overcoats, just in, for the Spring Trade. We are selling them at rock bottom prices, and it will be to your advantage to see them before buying elsewhere. THEY ARE WATERPROOF, and at the same time Stylish and Serviceable. These Coats are Tailor Made, and Superior in Quality and Workmanship to Ready-Made Goods.

We have the Latest Shapes and Styles of the coming season in Mens' Hats, in Derby and Fedora, which are being sold at a bargain.

Call and See Us J. L. FLARITY Merchant Tailor.

STORE TO RENT.—In J. M. Hunter's Brick Block. Plate Glass Windows, Tables, Counters, Shelving, Hot-air Furnace, Good stand on Main Street. Apply to J. M. HUNTER, Proprietor.

NOTICE TO CREDITORS

IN THE SURROGATE COURT OF THE COUNTY OF GREY.

IN THE MATTER OF THE ESTATE OF JAMES VAUGHAN, LATE OF THE TOWNSHIP OF GLENELG, IN THE COUNTY OF GREY, YEOMAN DECEASED.

NOTICE is hereby given pursuant to the Revised Statutes of Ontario, 1897, Chapter 129, that all creditors and others having claims against the estate of James Vaughan, deceased, who died on or about the fourth day of February, 1905, are required on or before the last day of April A. D. 1905, to send by post, prepaid, or to deliver to Messrs. Mackay & Dunn, Barristers, Durham, Solicitors for James Heap, the executor of the said deceased, their Christian names, surnames and addresses, with full particulars of their claims and the nature of all securities, if any held by them, and that after the said day, the Executor will proceed to distribute the assets of the said deceased among the parties entitled thereto having regard only to the claims of which he shall then have notice.

Dated the 6th day of March A. D. 1905.

MACKAY & DUNN, Solicitors for the Executor.

Notice to Creditors

In the Matter of the Estate of George Adlam, late of the Township of Bentinck, in the County of Grey, Farmer, Deceased.

NOTICE is hereby given pursuant to "The Revised Statutes of Ontario," 1897, Chapter 129, that all creditors and others having claims against the Estate of the said George Adlam, who died on or about the 25th day of January A. D. 1905, are required, on or before the last day of April A. D. 1905, to send by post prepaid or deliver to one of the undersigned Executors of the last will and testament of the said deceased, their Christian names and surnames, addresses and descriptions, the full particulars of their claims, the nature of their securities, if any, held by them.

AND further take notice that after such last mentioned date the said Executors will proceed to distribute the assets of the deceased among the parties entitled thereto, having regard only to the claims of which they shall then have notice, and that the said Executors will not be liable for the said assets or any part thereof to any person or persons of whose claim notice shall not have been received by them at the time of such distribution.

Dated at Durham this 27th day of February A. D. 1905. MARTHA ADLAM, Durham P. O. WILLIAM J. ADLAM, Durham P. O. DAVID ADLAM, Allan Park P. O.

For Sale or Rent.

LOT 51, 52, 53—Sideroad 50, 1 1/2 miles north of Pricville. Farm in first class condition. Good buildings with running stream convenient to the barn. For further particulars apply to

DUGALD D. MCLACHLAN, Pricville P. O. Jan. 28—tf.

For Sale.

A DESIRABLE PIECE OF PROPERTY consisting of twenty-five acres one-half mile east of Corporation of the Town of Durham, described as South part of Lot 59, Con. 2, E. G. R., Glenelg. On the premises is a comfortable brick five-roomed cottage, a good frame barn and stable, a small bearing orchard, an abundance of the best running water. All cleared, title good. Terms easy and price right. For further particulars apply to

THOS. DAVIS, Lot 2, Con. 3, N. D. R., Glenelg. April 4, 1904.—tf. DURHAM P. O.

Town Lots for Sale.

IN THE CENTRAL PART OF Durham. Four lots on the West side of Albert Street, for private residences. Now is the time to get these lots. For further information apply to

J. M. HUNTER, Durham. April 12, 1904.—tf.

Park Lot For Sale.

PARK LOT NUMBER 13 NORTH of Saddler street in the Town of Durham, in the County of Grey, containing 4 acres more or less. For terms and particulars apply to

J. P. TELFORD, Dec. 2.—tf. Vendor's Solicitor, Durham.

For Sale.

PURE BRED DURHAMS, YOUNG Bulls, Heifers and Cows. Terms can be arranged. VERSCHOYLE (Imp.) at head of herd.

H. PARKEE, Durham. March 1—tf.

For Sale.

HOUSE AND LOT ON COUNTESS street—six-roomed frame, 1/2 acre land. Good well, a few bearing trees, well located. Apply to

JOHN KEYS, Durham. Feb. 15th—6wpd.

Stallion for Sale.

A THOROUGHBRED FRENCH Canadian Stallion. Color, pure black. For particulars apply to

ABE HEWITT, Bervie, Bruce Co. Feb. 8th—5pd.

Farm For Sale.

210 ACRES NEAR WILDER'S Lake. Two barns, stone stables with cement floors, good house, well watered. Cheap. For further particulars apply to

MACKAY & DUNN, Vendor's Solicitors. March 10—tf.

For Sale.

ONE RUN OF FORTY-EIGHT Inch French Burr Stones. Good flourers, all complete with gearing and spindle. Also one Wheat Cleaner. May be seen by applying to Adam Robertson at McKechnie's Mill. Will sell cheap. Feb. 1, 5tc.

House for Sale.

SIX-ROOMED COTTAGE, PANTRY and Cellar. Also good Woodshed, 1/2 acre ground, well and cistern. Desirable location on College street, Durham. For terms and particulars apply at residence to

A. FORD, Proprietor. Feb'y 10th—3mpd.

Farm for Sale.

LOT NO. 53, CON. 3, GARAFRAXA Road, Bentinck, situated about 2 miles from Durham. Contains 100 acres, 60 acres being in good state of cultivation, and the rest in good condition for pasture. There is a new frame barn 40' x 50', and a good frame dwelling house on the farm, with a good supply of spring water at both house and barn. For further particulars apply to

J. O. McLELLAN, Mt. Forest, or JAS. BRYDON, Egerton, Executors. Feb'y 10th—3mpd.

Farm for Sale.

BEING PARTS OF LOTS 62 AND 63, Bentinck, Con. 2, W. G. R., adjoining the Corporation of the Town of Durham. The farm consists of 42 1/2 acres—about 4 acres woodland, the balance under grass. Comfortable dwelling and good comfortable outbuildings. Small orchard. Just the kind of place for a dairy farmer and on easy terms as the proprietor intends going west and wishes to dispose of it.

H. BURNETT, Proprietor, Jan. 20, 1905.—tf. DURHAM, ONT.

House for Sale.

FIVE-ROOMED HOUSE—EASILY heated, good cellar, garden. Desirable location on George street. For terms and particulars apply on the premises to

M. J. HUTTON. Jan. 25th—2mpd.

House to Rent.

ON THE FIRST OF DECEMBER—a comfortable, conveniently situated house on Lambton street west. Spring water tap in kitchen. Rent reasonable. Apply to

N. McINTYRE, Durham. Nov. 8th.

Farm for Sale.

LOT 12, CON. 1, S. D. R., GLENELG, consisting of 50 acres—well watered, well fenced and mostly seeded down. Comfortable house and stables, 1/2 mile from school, 1/2 mile from Bunnassan P. O. and 4 miles from Durham. An excellent pasture farm, or would suit anyone wishing to engage in small farming. Apply on the premises, or by letter to

ALEX. FIRTH, Bunnassan, Ont. March 6th—tf.

Stock for Sale.

THREE GOOD YOUNG COWS—1 one to calve in March and the other two in April; two thoroughbred bulls, also a good heavy Clyde Horse 5 yrs. old.

WM. RITCHIE, Edge Hill, Mar. 6th—4.

NEW ADVERTISEMENT.

H. H. Miller

THE HANOVER CONVEYANCER

Now offers the following:

100 ACRES, south-west of Varney, in NORMANBY. An extra good farm and well improved. Owner anxious to get West.

150 ACRES, BENTINCK, north of Allan Park. Well improved and offered very cheap.

125 ACRES, on 18th Concession of NORMANBY. Well improved and well located. Offered cheap. Will rent if not sold.

100 ACRES, BENTINCK, near Rocky Mountain. Good farm with good timber. Will sell cheap.

DURHAM RESIDENCE, belonging to Mr. J. L. Brown, photographer, offered at snap price

MONEY TO LOAN at lowest rates.

INSURANCES PLACED in No. 1 Companies at low rates.

DEBTS COLLECTED.

BUSINESS DIFFICULTIES arranged.

C. P. R. TICKETS for sale to all points.

Always Prompt—Never Negligent.

H. H. MILLER.



Take Care of Your Horses Feet....

NO MORE GUESS WORK, in levelling and balancing your horse's foot, I have the Scientific Horse Foot Leveller which is the latest and best contrivance for that purpose and will guarantee satisfaction.

W. GUTHRIE, The Blacksmith

AT COST FOR 30 DAYS

When we say "at cost" we mean it, and during the month of March we are determined to clear out our stock of

Ready-made Suits, A large stock of Trousers, Overcoats while they last, A few Waterproof Jackets, A line of Prints, 25c Tea at 20c.

DON'T FORGET that all the above are going "at cost." Get bargains while they last.

Fresh Groceries Always in stock. Apples and Potatoes at right prices.

S. SCOTT

DURHAM, — — ONTARIO.

NOTICE.

PENDING a settlement with the estate of the late Neil McKechnie, and a dissolution of the partnership heretofore existing. It now becomes imperative that all accounts and notes should be settled with as little delay as possible.

In accordance with the above announcement, we have therefore to request a settlement with all parties indebted to the undersigned.

N., G. & J. McKECHNIE, Durham, Feb. 1st, 1905.

RR. GEO. S. BURT.

Late Assistant Roy, London Ophthalmic Hospital, and to Golden Sp. Throat and Nose Hospital.

Specialist: Eye, Ear, Throat and Nose EXCLUSIVELY

Will be at the Middaugh House 1st Wednesday of each month, from 12 to 4 p. m.

DR. BROWN

L. B. C. P., LONDON, ENG.

GRADUATE of London, New York and Chicago.

Diseases of Eye, Ear Nose and Throat. Will be at Knapp House, Durham, the 2nd Saturday in each month. Hours—1—6 p. m.

The Ave Know

about flour, but she is the one Flour—made by when she tries recipes she finds Bread, Buns, Pastry than she to say so.

To any woman sending Limited, Montreal, and

Photographs

To Introduce

Our fine large Photographs, we have made arrangements to give one with every dozen Cabinets. These large Photographs, finished in the latest style, mounted on a beautiful American mount, are worth \$1.50 alone.

This is going to advertise our studio far and wide and hundreds of people will see them. We do not say how long we can give this offer as it means a lot of extra work and expense. We know this style of Photograph will please you as it is real artistic.

FRED W. KELSEY DURHAM, ONT.

DURHAM SCHOOL. STAFF AND EQUIPMENT.

The school is equipped for full Junior Leaving and Matriculation work, under the following staff of competent teachers for that department

THOS. ALLAN, 1st Class Certificate, Prin.

MISS L. M. FORFAR, Classics and Modern

J. H. SMITH, B.A., Mathematics and Science

Intending students should enter at beginning term, or as soon after as possible.

Fees, \$1.00 per month

W.M. JOHNSTON, C. RAMAGE, Chairman, Secretary

FARROW

There is probably no greater art in raising man. Many a breeder would never have developed a feed before farrowing. By the fevered and constipated condition of the pig, in almost all digestive organs are kept free. Food according to directions, by the help it gives digestion, of food. The greater the flow of the litter. If you want to give your pig a chance to live, and feed Food before and after farrowing. "Pigs have never done better Stock Food to." "Runts" can Donald McDougall, Harrison, which I fed your food, and no Carboline Antiseptic will keep making them do better. If you preparations, do not