

## New Spring Goods Arriving Daily



\$1100 worth New Gingham, Prints, Vic Lawns, Shirtings, Cottonade, Flannellettes, and Dress Goods.

\$350 worth New Spring Ribbons & Millinery Goods  
\$500 worth Men's and Boys' New Spring Suits.

### Special Bargains in

Odd lots of Boots, Shoes and Rubbers,  
Ladies' odd dark Top Skirts,  
Ladies' Mantles.

Call and get your Choice of  
New and Up-to-date Dry Goods

## S. F. Morlock.

Cash and One Price.

## Deering Harvesters

And Farm Machinery.

The best in their line as we handle only the best.

We can give only a mere list of our goods, but in quality and adaptability to the needs of South Grey we are not excelled: Deering Harrows, Wilkinson Ploughs, Heneys' Harness, Palmerston Buggies. Renowned articles, fair prices.

NEW IN WASHERS: The Perforated Drum, only in the U.S.A. Also Wilhelm's Wringers, all made by Watson of Ayr. Raymond, Sewing Machines, McClary Stoves for Coal or Wood Agent for the Dillon Hinge Stay Fence.

John Clark.

A few doors South of the Middaugh House.

## BIBBY'S

## Cream Equivalent

The Ideal Preparation  
For Raising Calves.

For Sale at

## Parker's Drug Store

## A. GORDON

WATCHMAKER  
JEWELLER  
OPTICIAN

Watches and Clocks,  
Cut-glass and Eye-glasses,  
Jewelry and Silverware

HONEST GOODS  
HONEST PRICES  
HONEST DEALING

DURHAM, ONT.

## PERSONAL MENTION

Mr. Robt Watt is, this week, visiting friends near Ayr.

Mr. Ben Mail is among the number on the rick list this week.

Mr. Alex. Nevin and family moved to Durham last week, from Priceville.

Miss Sweet, of Exeter, spent two or three days among friends in town lately.

Mr. Mack McDonald, of Palmerston, spent Monday with his parents in town.

Mr. Alex Gordon left for Toronto Wednesday to attend his mother's funeral.

Miss Aggie Hunter, Drumore, is the guest of her friend, Miss Jean Brown, this week.

Mr. Percy McFarlane, Campbellford is home on the occasion of his grandfather's funeral.

Mrs. Cardwell, (nee Miss Sadie Noble), of Toronto, is the guest of her grandmother in town.

Messrs Geo. Legate and K. Fitzsimmons, Bentinck intend leaving for the West in a few weeks.

Mr. Lachlan McKenzie was in Minto last week visiting his mother who is recovering from a recent illness.

Mr. Thos. Crehard and daughter Miss Tena spent Sunday with their relatives Mr. and Mrs. Arthur McClocklin.

Mr. and Mrs. Wm Williamson left last week to visit relatives in Mt Forest, prior to their departure for the West.

Mr. Harry Aldred arrived home Saturday from Toronto for a short visit before leaving for the West in the spring.

Congratulations to Mr. and Mrs. Dan McDonald who last week entered in wedlock's bonds. Long life and happiness to the happy couple.

Mrs. Forbes and little daughter, of Manitoba, were guests of Mrs McIntosh, Upper Town, Tuesday on their way to visit relatives in and near Chesley.

Mr. A G Cameron has moved into one of the McKechnie residences, Upper Town, lately vacated by Mr Thompson, who now occupies Mr W Connor's house.

Miss Lizzie McArthur and Mrs. Anderson, of Niagara Falls N. Y. attended the funeral of their sister, Miss Annie McArthur, last Saturday at Bunnisan.

Mr. Shiel, Assa., formerly of South Normanby, has been visiting for a week or two around the old home. He spent a day or two with Mr Calder who was an intimate school-mate 25 years ago.

The three sons at a distance of the late Robert McFarlane, George of Glencoe, Dave of Caledon and Archie of Brussels, are home this week to attend the funeral of their father. The last named is accompanied by his wife and daughter.

Mrs. N. McKechnie returned from a three-week's visit with friends and relatives Brantford, Hamilton, Toronto and Rochester. While in Hamilton she spent some time with Mrs. Arrow-smith who has a responsible position in an "Old Ladies' Home" there, and still keeps her Review subscription punctually paid up.

What can't School Inspector Campbell do, anyway? On a recent Sunday he took the service in the Presbyterian Church, Durham, and did so well that he has been warmly congratulated on his effort. He never undertook anything yet that he did not do thoroughly.—Flesherton Advance.

Mr. M G Dippel informs the Telescope that eggs of the Tussock moth are discernable on the dead leaves in sufficient quantities to justify the fear that we are in for another plague during the coming summer, as bad, or worse than the caterpillar plague of three years ago. This tussock moth resembles the forest caterpillar in appearance, but is not quite as large. They have a voracious appetite, and once they attack the foliage of a tree they soon make short work of it. Last summer they wrought great havoc among top shade trees in Toronto. The only remedy is the spray, and Mr Dippel thinks that people who wish to save their trees should not omit to get them sprayed early in the spring.—Telescope.

"Heather Brae Farm" for Sale.

The undersigned offers for sale his valuable farms consisting of Lot No 15, Con. 14; Lot No 15, Con. 13 and S1 Lot 16, con 13 all in the township of Egremont, County of Grey, Ont., in all 250 acres of first class well watered farming lands of which about 225 acres are under cultivation, balance 10 acres maple sugar bush and several acres cedar swamp. The farms is situated 10 miles from Mt. Forest, 5 miles from Holstein, School House on farm, Post Office, Church, Sawmill, and other conveniences within one mile. Bell Telephone Co's line on the premises. The above lands are well adapted for either grain growing or Dairy Farming as it is beautifully watered by a branch of the Sauguen river and never failing springs and four wells. About 7 acres under Fall Wheat; possession given in time for spring work. The farms will be sold separately if required. Title undisputable. Terms to suit purchaser at 5 per cent per annum. Inspection invited. Apply to  
Chas McInnis, Owner, or Chas. Ramage  
Yeovil P. O., Rsvikw Office,  
Durham.  
Feb. 14th, 1905.

## LETTERS to the EDITOR

To the Editor of the REVIEW:

DEAR SIR:

In your paper last week as well as in the Chronicle appeared a notice of the Annual Meeting of the Durham Furniture Co. and in both there is a disrespectful allusion to Wm Calder for an alleged desire to be on the Directorate.

This is pretty small potatoes. Why should not any stockholder aspire to the position who feels that he has the confidence of the people? Time and again it was shown in Annual Meetings that he was the popular choice, but the vote of the heavy stockholders was plumped against him. Now that the tables have turned there is a whine that does the writers small credit.

Mr Calder needs no favors and asks no consideration. His fitness speaks for itself. His abilities have been recognized, and it may safely be asserted that any public duty he undertakes will be well and conscientiously done.

Thanking you Mr Editor,  
FAIR PLAY.

Durham, March 9th, 1905.  
TO THE EDITOR OF THE DURHAM REVIEW, DURHAM.

DEAR SIR.—For the benefit of the ratepayers of Durham I'd be pleased if you would give these few remarks on the New Assessment Act publication. Taking the Act as it is, we have, 1st Land, which includes all trees, mines and minerals, gas, oil, salt, and all buildings and any fixtures placed upon or affixed thereto. Land and buildings shall be valued separately and at their actual value.

2nd—Income.—All householders or heads of families are exempt to the amount of \$7.50. Any income over that amount, no matter from what source received, interest from stock, mortgages, &c., is assessable. All who are not householders, &c., are exempt to the amount of \$400 only. All income over that amount, no matter from what source received, is assessable.

3rd—Land Exempt from paying taxes.—These include all property of the Crown and of the Municipality, Colleges, Public and Separate Schools, Hospitals, Churches, Burying Grounds, Public Libraries, and all fixed machinery used for manufacturing or farming purposes.

4th—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, &c., value the goods, enter the amount on the roll and he was done. The merchant with a \$10000.00 stock, of goods was certainly assessed more for his stock than his neighbor with a \$2000.00 stock goods, &c.

Under the new Act stocks are assessed at 35 per cent of the 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 \$400 or \$1400. He may have a stock worth \$10000, 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, 2 acres 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 \$400. Under the new Act they each pay taxes on an 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 the assessment he should pay, and the Municipality is the loser.

The different percentages under business assessments 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 added, Manufacturers 60 per cent, Lithographers, Printers and Publishers 50 per cent, Lawyers, Doctors, Solicitors, Dentists, Engineers, Surveyors and Commercial Agents, Veterinarians, Conveyancers and Notaries Public 50 per cent, Photographers, Theatre, Concert Hall, Skating Rink, Boarding or Livery Stable, or the letting of Vehicles or other property for hire, Restaurants, Hotels or any other trade or business not before mentioned 25 per cent.

Telegraph Co's, Telephone Co's, Electrical Ry, tramway, transmission of oil water, steam, heat, gas, electricity for the purpose of light for a sum equal to 25 per cent of assessed valuation exclusive of machinery. In addition Telegraph Co's in towns, &c., to be assessed for a sum equal to 50 per cent of gross receipts for the preceding year. Telephone Co's to be assessed for a sum equal to 60 per cent of gross receipts, Telephone Companies in townships to be assessed \$135 per mile for 1st line of wire, \$7.50 per mile for each additional line. Telegraph Co's \$40 per mile for 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, &c. Wires erected on poles running through towns and townships to be assessed for the amount that another Co having the same powers would give for the property.

In passing the business tax on doctors, lawyers, notary public conveyancer, dentists, veterinarians, &c., 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 10 days after demand therefore to furnish to the Assessor information concerning the names, and wages or salary of all persons employed by him whose wages or salary exceed \$1000 per year in towns and cities having a population of 1000 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 same 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 of their property or income, if required, such information to be made in writing within 10 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 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 that because your assessment is raised (providing all property is assessed equal according to location &c.) it is not necessary to raise the amount of taxes you are now paying. If 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 against 21 mills for 1904. If the Town Council requires more money for the year than for last year millage will certainly raise in both cases.

With the aid of the ratepayer in giving me as much correct information as he can in regard to his property and income, I hope to be able to return an assessment roll satisfactory to all concerned. Thanking you for your valuable space, I am  
Yours respectfully,  
CLIFTON ELVIDGE,  
Assessor for Durham.

The case of Mr and Mrs McDonald versus Dr Palling, all of Barrie, suing for damages in the death of their son, Reginald, through negligence in not placarding house where diphtheria existed and causing plaintiffs a great deal of trouble was settled out of Court in favour of plaintiffs. E. F. B. Johnston of Toronto acting on behalf of plaintiffs, and H. Lennox of Barrie for defendant.—Ex.

## Spring Is at Hand

And NOW IS THE TIME to get your Boots and Shoes made or repaired. We have opened out a large stock of new Goods for Spring in

Heavy & light Boots & Shoes  
Oxfords and Slippers  
At reasonable prices.

Trunks, Valises, Club Bags, &c. in stock

Have you seen our Men's Long Rubber Boot with leather innersole and corrugated edge, listed at \$4.35, our price, \$4.00. Call and examine goods and get prices whether you purchase or not. TERMS.—CASH

At the down town shoe store.

J. S. McIlraith

TWEEDS & YARNS  
OF BEST QUALITY.

Groceries, Dry Goods, Boots & Shoes, Crockery, &c.  
We can give you Bargains.

We ask inspection of our Teas.

S. SCOTT.

## Implements!!

The Spring has come and the Summer has gone and so has nearly two carloads of Tudhope Buggies and the place which was once so filled to overflowing with those rigs is now being filled up with over a carload of the famous

Tudhope Cutters  
Now that you have a Tudhope Bug get a Tudhope Cutter & be in the swim

Also Maxwell Machinery  
Of all kinds. Examine our TURNIP PULPERS; they are the best on the market; also our CHURNS & WHEELBARROWS.

Also our famous  
Rann Organs  
They are good in every respect.

Call and see our Goods.

Show Rooms opposite Middaugh Stables, Lambton St.

## HARDWARE

Come to the store where you can get everything you require.

Stoves and Ranges  
Ask your neighbor about the "Penn Esther" range and "Family Cook" stove. They're selling fast. We were compelled to secure another lot this week. A few second-hand heating stoves in stock.

Graniteware  
We have some bargains to offer in Soup and Pie Plates, Cups, Saucers, Bowls, round and oval Pudding Dishes, Rice Boilers, Milk Pitchers, Tea and Preserving Kettles, Tea Pots, Fryng Pans, Potato Pots, Milk Pitchers, Bed Pans, Chamber Sets, Soap Dishes and several other articles.

Woodenware  
We can supply you with Whisks, Brooms, Butter spoons, butter labels, butter bowls, butter workers, dash and barrel churns, clothes racks, clothes horses, clothes pins, hat racks, towel rollers, rolling pins, vinegar measures, grain measures, bread boards, Pails, Tubs, Washing Machines, Wringers, Step Ladders, etc.

Stock Food  
There is nothing to equal our Stock Food as a preventative for distemper.

W. BLACK

Don't you forget the Big

60 Day Sale

At

PEEL'S SHOE STORE

At Durham and Owen Sound

Watson, the Baker

Only place in town where you can get Pure Home-made Candy

We have just placed in stock, ample supplies of

Christmas Goods, including Confections of all kinds, Oranges, the largest, sweetest, juiciest, Nuts, shelled and unshelled, in great variety. Fancy Chocolates, Creams & Bonbons.

Only place in town where you can get Pure Home-made Candy

Watson, the Baker

MARCO  
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Berry Table Set  
Cake and Bread  
Heavy Tilled  
Large size Bannet  
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