

Easter Greeting Cards

The designs of these Cards are artistic, new and beautiful; the sentiments are in good taste and different. Also

EASTER NOVELTIES FOR CHILDREN Chickens, Bunnies and Candy Boxes for favors.

R. Uglow & Co.

141 PRINCESS STREET

Save Your Eyes



A CLIENT

recently told us: "I have never had my eyes examined as carefully as you have examined them." We appreciate this.

May we be your Optometrists and Optician?

J. Stewart

SIGHT SPECIALIST

"The House of Better Glasses" Opposite the Post Office Phone 699 - - - Kingston

After a man has one foot in the grave it doesn't take him very long to get there with both feet. An ounce of help is better than a ton of hot air on the subject.

Letters to the Editor

KINGSTON'S EDUCATIONAL COST

Kingston, March 17.—(To the Editor): At this juncture when the estimates of the Board of Education for the current expenses of 1921 are before the tax-payers, and when the city council is about to decide the entire tax rate which the tax-payers of the city must meet this year, it is an opportune time perhaps to consider the advance made by the city in its expenditure for educational purposes.

The estimates of the Board of Education were:

Collegiate Institute:	
1915 Assessment	\$18,650
Total Expend.	26,510
1920 Assessment	34,495
Total Expend.	45,445
1921 Assessment	38,785
Total Expend.	51,055

Public Schools:

1915 Assessment	\$58,000
Total Expend.	66,149
1920 Assessment	92,470
Total Expend.	101,145
1921 Assessment	116,660
Total Expend.	123,571

That is to say, that the current expenditure for the collegiate in 1920 increased \$18,935 or 73 per cent. over 1915; and the estimates for 1921 show an increase of \$25,545 over 1915, or say nearly 100 per cent.

Also the public schools estimate in 1920 increased \$35,000 or 53 per cent. over 1915, and the estimates for 1921 show \$37,422 or nearly 90 per cent. increase. It is therefore quite correct to say that Kingston has reached the highest point in expenditure for education in its history.

Now this might reasonably have been expected had the city increased considerably in population. But it is a fact that during the last six years Kingston has only increased from 21,325 to 22,368 or 1,043, which gives perhaps an additional 200 pupils to the public schools and about 120 to the collegiate.

The opening of the Victoria school wing in 1915 and the building of the new school in Cataract ward in 1920-1 account for some of the increased expenditure; but the necessary increases in the teachers' salaries, and the increase in the cost of school supplies, account for most. Not that the number of teachers employed by the board has greatly increased. In 1915 there were sixteen in the collegiate to eighteen now, and in the public schools there were sixty-two to sixty-five now.

The exact sum (not including the separate schools) the city is asked to supply for education this year is:

Collegiate estimates—current expenditure	\$38,735 00
Collegiate fixed charges—debentures	5,855 85
	\$44,590 85
Public Schools estimate—current expenditure	\$116,660 00
Public Schools fixed charges—debentures	20,823 56
	\$137,483 56

Separate Schools	\$182,074 41
	24,822 00
	\$206,896 41

To provide \$206,896.41 means that there will be:

Collegiate school rate of	3.65 mills (approximately)
Public school rate of	10.10 "
Total	13.75 "

When it is remembered that the city assessment has been increased 16 per cent. over last year, and that this calculation of say 14 mills is based on the new assessment, it can easily be reckoned that Kingston on its old assessment would have been asked to endure a tax of about 16 mills.

And the question might readily be asked: How does this compare with other leading cities in the province?

On 24th January a remarkable article appeared in the "British Whig" showing the low cost of education in the city of Kingston. The writer fearlessly stated that "it is a fact that Kingston is taxed less for educational purposes than any other city in Ontario. That may be surprising, but it is absolutely true." A list of some twenty leading cities was given, showing the school tax rate, and Kingston was at the foot of the list. After reading it one felt happy and perhaps satisfied at conditions as there stated. But alas! It was a dream! Some say that the figures there given were for 1918 but even then the rate for Kingston was incorrectly quoted. If the figures were given for 1920 rate—and they hardly vary from the figures given in the list below for 1920 rate—then the rate for Kingston was very inaccurately given. Instead of 9.6, which is the public school rate, the collegiate tax of 2.88 should have been added making the total 12.50 and this would have made all the difference in the comparison.

City	P.S.	C.I.	Total School Tax	General Tax	Total School Tax City Percentage of total tax
1. Sarnia	10.1	6.	16.1	23.9	40.
2. Owen Sound	12.	3.7	15.3	24.3	38.25
3. Stratford	11.3	3.3	14.5	25.	39.5
4. London	11.	2.3	13.4	24.5	33.5
5. Belleville	10.	3.9	13.9	26.1	40.
6. Guelph	10.9	2.6	13.6	18.4	32.
7. Brantford	10.8	2.3	13.1	36.9	40.
8. Niagara F.	9.5	3.7	13.2	19.3	32.5
9. Peterboro	10.	2.76	12.8	22.19	35.
10. St. Thomas	9.3	3.4	12.7	23.3	35.
11. Woodstock	8.3	4.5	12.7	25.	37.7
12. Kingston	9.6	2.88	12.5	25.	36.28
13. Galt	9.7	2.2	11.9	27.	39.
14. Chatham	9.6	2.	11.6	19.4	31.
15. St. Catharines	9.	2.	11.	23.	36.
16. Kitchener	9.	1.7	10.7	30.5	41.2
17. Toronto	8.1	1.8	10.	25.	26.
18. Hamilton	8.3	1.9	9.2	25.8	25.
19. Ottawa	7.	1.65	8.6	18.5	26.

In the list here submitted which is accurate for 1920, and vouched for by the writer, the reader will observe Kingston's true position amongst nineteen leading cities of the province. For 1920 this city is certainly not at the bottom—but just near the centre. And judging from figures of some cities (Peterboro, St.

Thomas, St. Catharines) already submitted to the writer for 1921, there is no reason to infer that the school rate of most of the cities in Ontario will be increased for 1921. Should this in most cases prove true, then the expected rate of fourteen mills for the current year for Kingston will place this city amongst the highest taxed cities in the province for education.

Certain it is that Kingston last year spent pretty much the same as other cities on education. This year remembering the serious advance in expenditure, demanding probably a tax of 14 mills on the new assessment, Kingston must be placed very high indeed upon the list where it was erroneously thought it stood at the bottom. A warning is needed less very soon indeed the city's burden for education becomes greater than the taxpayer can bear. New ventures must be delayed; greater economy practiced in overhead charges; supplies and contingencies. As a new trustee recently said, "Too many frills, let the children have the essentials." The taxpayer will stand by the "essentials," but at this juncture when he has to re-adjust his expenditure with his decreased income he is in no mood for "frills." Frills annoy him. He realizes that taxes will stay up while the cost of living declines daily. Just now the taxpayer needs encouragement to carry the heavy burden of taxes—heavier than ever. What would please him is a serious attempt by those in authority to keep down every unnecessary expenditure whether it be in education or in any other department of civic administration.

—J. W. JONES.

St. Patrick's Day, 1921.

WHERE IS THE WOMAN?

This is a Question That is Puzzling the Rockwood Asylum Authorities.

Where is Miss Amelia Earle? This is a question that is being asked by officials of Rockwood Hospital and relatives of the woman who reside at Napanee. Miss Earle's disappearance was mysterious and sudden and no clue was left that enabled the officials of the asylum or her relatives to form any conjecture as to her whereabouts, or in what direction to carry on their search. Did she merely wander away to the exposure to the inclement weather? Did she go out to the lake and throw herself into the water? Or has she gone into seclusion where no one will find her?

Miss Earle was fifty-nine years of

age and her home was in Napanee. She came to the House of Providence and was cared for as an inmate of that institution until she became mentally deranged, when she was taken to Rockwood Asylum and there cared for. Here her condition was not regarded as serious and she was given practically the freedom of the institution and grounds with a view to inducing her restoration to normality with satisfactory results. On February 19th last she disappeared from Rockwood and every effort to locate her has failed. She had not been seen by persons residing in the vicinity of the institution, neither did she return to the House of Providence or to her family connections at Napanee. The following advertisement was placed in the Whig two days after her reported disappearance:

Wandered from Rockwood Hospital, Saturday, Feb. 19th, Miss Amelia Earle, patient, aged fifty-nine years, wearing taupe colored toque, black coat with plush collar, gold-rimmed glasses, and rubbers. Name appears on clothing. Any person who can give any information as to her whereabouts kindly communicate with W. H. Dunbar, Napanee, phone 246, or Rockwood Hospital.

Mr. Dunbar states that no communication has been received in reply to the above advertisement and the family are mystified by what is regarded as a very mysterious disappearance.

Will Place Ciscoes.

The United States fish hatchery at Cape Vincent is preparing to place in the near future a large number of ciscoes in the St. Lawrence. Black bass and lake trout fingerlings will also be placed in the eastern waters of Lake Ontario. A few weeks ago 50,000,000 whitefish eggs were shipped from Cape Vincent to British Columbia and it is planned to place about the same number near Cape Vincent, it having been found that the fish propagate easily and are not readily preyed upon by other fish.

CHILDHOOD CONSTIPATION

"Constipation" is one of the most common ailments of childhood and the child suffering from it cannot thrive. To keep the children well the bowels must be kept regular and the stomach sweet. To do this nothing can equal Bilby's Own Tablets. They are a mild but thorough laxative; are absolutely safe and never fail to relieve constipation and indigestion; colds and simple fever. Concerning them Mrs. Jules Fauquereau, Nominique, Que., writes:—"My baby was terribly constipated and suffered day and night; I was advised to give him Bilby's Own Tablets and from the first they helped him and now at the age of thirteen months he is a big healthy, happy boy." The Tablets are sold by medicine dealers or by mail at 25 cents a box from The Dr. Williams' Medicine Co., Brockville, Ont.

appearance. The Whig telephoned to Rockwood Asylum to-day regarding the case and was informed that the mystery remains unsolved.

You can't always judge a man's wealth by the size of his pay envelope.

A List of Real Good Shoe Bargains For Saturday

\$2.95 Girls' Boots

Girls' Brown and Black Laced Boots; sizes 11 to 2; some regular \$4.50 and \$5.00 values Clearing \$2.95

\$4.95

—Ladies' Brown Oxfords
—Ladies' Brogue Oxfords
—Ladies' Semi-Brogue Oxfords
Regular \$8.00 values \$4.95

\$1.95

Sale of Children's Boots; sizes 8 to 10½, including a lot of samples; sizes 9. Some regular \$4.00 samples in the lot. All clearing Saturday—

OTHER SPECIALS

\$4.95—Sale of Men's Boots.
\$3.75—Sale of Boys' Brown Boots.
\$2.95—Sale of Boys' School Boots.
\$1.95—Sale of Youths' School Boots.

\$1.95

Abernethy's Shoe Store

Wanted

By the INTERNATIONAL CORRESPONDENCE SCHOOLS, CANADIAN Limited

Young men of ability to study AT HOME in SPARE TIME and prepare for position of ACCOUNTANT.

Let us know which of these interests you. Free Booklet on request. No obligation.

Chartered Accountant.
Higher Accountant.
Auditing.
Cost Accountant.
Railroad Accountant.
Business Management.

Other courses in Bookkeeping, Stenography and Commercial subjects.

Address: M. M. SIMS, Representative, 130 Clarence Street, Kingston.

Jams and Jellies

—Pure Crab Apple Jelly.
—Pure Red Currant Jelly.
—Pure Strawberry Jam.
—Pure Raspberry Jam.
—Pure Black Currant Jam.
—Peach, Plum and Apricots—fresh, and of the best quality. Prices right.

C. H. Pickering

490 and 492 Princess Street. Phone 530.



Reid's Luxury Baby Carriages

Planned and built with mother's convenience and baby comfort and safety. Hand Woven, imported, selected Reed, with each model an individual tribute to its craftsman builder.

Reid's Luxury Carriages are the centre of our floor and window display. Pullmans, Gondolas, Park Cars and Strollers—sell and satisfy.

James Reid

The Leading Undertaker Phone 147 for service.

MAY REOPEN CASE AT PENITENTIARY The Minister of Justice is Being Urged to Comply With Request.

It is reported that one of the cases of dismissal at the Portsmouth penitentiary is to be re-opened, and the evidence reviewed by order of the minister of justice upon complaints insistently made against the manner in which the matter had been disposed of, especially the denial to the official charged with misconduct the right to have counsel. It is claimed on behalf of the official that his character was injured by a false charge.

DAVID SCOTT Plumber

Finishing and Gas Work a specialty. All work guaranteed. Address 145 Frontenac Street. Phone 1277.

Shown Appreciation. Smith's Falls Board of Education granted \$200 to the Cadet corps for three new rifles and necessary ammunition. The corps had brought great credit to the town and the board expressed its great appreciation of its splendid achievements. The corps had never before asked the board for anything; but put up its own backstop and paid for its own ammunition. This year owing to the visit of the Governor-General the corps had spent every dollar in its treasury, and hadn't a dollar now to buy ammunition for this year's shooting.

TWICE TOLD TALES

News of Kingston

TEN YEARS AGO. Robson Black writes an interesting article on "Motor-boating Around Kingston," in the March number of the Canadian Power Boat.

NEW SPRING SUITS are advertised at \$15 in all sizes and materials. Hockey experts pick young Charlie Stewart as a kid who will make a name for himself.

The Scotch curlers defeated a cosmopolitan team with ease last night. To-morrow a by-law goes to the people for the erection of a new school, probably on the corner of Division and Colborne streets.

Shareholders of the Cataract Bridge have ratified the agreement for its sale.

TWENTY-FIVE YEARS AGO. A new lock will be constructed in the Morrisburg canal.

Dr. Herbert Parkyn, a Queen's graduate, has been appointed to a chair in Illinois medical college.

Mayor Elliott inspected the part of the city's new water pump now under construction in the shops of John Inglis & Son, Toronto. He is satisfied with them.

Westport applies for incorporation as a village at the next session of the county council.

Wolfe Islanders and residents of Cape Vincent are betting on how long the connecting ice bridge will last. April first is the date generally named.

Women's Oxfords

SPECIAL ... \$4.95

WOMEN'S OXFORDS — in Chocolate Kid, Mahogany Calf and Black Kid with Louis or Military heels. Special value at \$4.95

200 pairs Women's Chocolate Kid, high cut LACE SHOES — perforated toe cap and rubber heels; excellent quality and value. Special \$3.75

Allan M. Reid

SHOE STORE