

GOV. GATES' VALEDICTORY

(Continued from second page)

so satisfactory that the legislature in 1908 increased the appropriation to seventy-five thousand dollars annually, and the limit of aid to a town to five hundred dollars in any year. Again in 1910 the appropriation was raised to one hundred and fifty thousand dollars annually, and the limits to towns to seven hundred dollars, not only of the plan of construction, but of the location of the work, and appointing a foreman to take charge; but by treating the towns as partners, as they really are, the commissioner has been able to settle difficulties, and accomplish better results for the towns, as well as for the state, than was possible when the authority was divided. The co-operative features of our state aid law have helped to create a public sentiment in favor of highway improvement, and a strong local interest to back up the state highway commissioner in his plans to a degree that is quite gratifying to those who have watched the interest grow for the past twelve years, or more, and especially for the last two years.

"Towns have responded annually with liberal appropriations, which is good evidence of the satisfaction the law is giving in improving their market and other roads in which they are particularly interested; and the use of the surplus of the annual appropriation, first on roads that are not important to the towns in which they are located, but are important to the public; and, second, on connecting links in our system of trunk lines, has already accomplished much to satisfy those who are especially interested in trunk line improvement.

connection with the highway department is the safety of our bridges. The rapid increase in the use of motor trucks, and the heavy loads they carry, and the extreme age of many of our bridges make it important as a matter of safety to exercise the greatest care in their repair and rebuilding, especially on our main roads. The demand is for well built bridges of a capacity sufficiently large to meet the probable requirements for years to come. It is false economy to build for present needs only, and towns should be encouraged by the state to build for the future, that our bridges, the vital and dangerous links in our highway system, may be absolutely safe and equal to any demands that may be made upon them in the future by the increased traffic that the development of our state is sure to make upon them.

"I, therefore, recommend that you carefully consider the present state aid law for bridges, and amend it so as to increase the per cent of aid to towns as much as in your judgment the importance of the matter seems to demand. (Maintenance.)

"The automobile law, creating a 'maintenance fund' for the highways, which was passed by the legislature of 1908, has proved to be more satisfactory than its warmest advocates anticipated. The large fund it has created has made it possible to keep our principal highways in better condition than would have been possible without it, while the taxpayer is relieved of an extra burden of taxation that would otherwise have fallen upon him.

"The improved roads have no doubt stimulated the use of automobiles, for we have to-day about 16,000 automobiles owned in the state, 724 motorcycles, and trucks—one automobile to every twenty-three inhabitants. The increased use of automobiles has made our road problem larger, and more complex than ever, and has led to the adoption of the patrol system of maintenance. Under the law providing for this system, acceptance of its provisions was made optional with the towns; few towns took advantage of it the first year, but the highway department reports 730 miles of road, and 100 patrolmen on the list of 1916. Towns are just beginning to realize what the plan means to them. Maintenance by patrol has, during a four year's trial, proven so satisfactory, and so much superior to the old town system, that I recommend the plan be continued, and that no legislation be enacted that will in any way hinder its development.

that period; the public is demanding better roads than ever before, and the shorter hours of labor, and the increased rate of wages now prevailing has greatly increased the cost of maintenance. Appreciating these facts, some towns voluntarily raise more than the 20 per cent tax required by law, but a majority are satisfied to raise the minimum legal rate. This course, together with the wasteful expenditure sometimes made of the funds, has resulted in a slow but constant depreciation of the roads that have been subjected to this treatment. The grand lists of some towns have increased while those of others have decreased, but a majority have remained practically stationary. The solution of the problem would seem to be increased funds, and some sort of supervision of their expenditure. Therefore, I would recommend that the law requiring towns to raise and expend not less than one-fifth of the grand list as a town road tax be amended so as to materially increase this tax to adequately meet present conditions.

"Furthermore, on account of the growing importance, and the increased use of the town roads for automobiles, I recommend that a portion of the 'maintenance fund' be set apart, and be made available to towns, under proper restrictions, for aiding them in maintaining and improving their town roads. If, say, \$50,000 were appropriated from the 'maintenance fund' for this purpose, it would be another step in advance in our state road policy, making available for the town roads under state supervision the same amount that was appropriated for state roads in 1916, thus extending the principle of state aid and state supervision to practically all the roads in the state.

"I am convinced that these changes, if made, would go a long way towards developing a better spirit of co-operation among all our taxpayers, and give us, steadily, yearly improvement of our entire highway system to the advantage alike of taxpayers and the tourist, making farms and country homes accessible by serviceable highways, aiding materially to their value, and producing a system of earth and gravel roads that will be of vast economic benefit to our state, and without incurring any indebtedness.

"Then, too, the corporations find themselves subject to the multifarious methods of varying assessments, and the propositions of being obliged to pay their taxes to several different municipalities at as many different dates.

state, under the authority of No. 242, acts of 1915, will be submitted to you for your action. As this work will supersede the public statutes and the session laws of a public character enacted since 1904, it should receive early and careful consideration by the appropriate committee, and by the legislature itself. The permanent edition, to be published after the adjournment of the present session, will also include all the legislation of a public nature which you may enact; and special care should be taken that the public acts of this session are framed with reference to the proposed revision, so as to be in harmony with it.

"Taxation of Hydro-Electric Properties. "A situation confronts us at the present time, which should receive the attention of your body. During the last few years we have witnessed the development of several of our waterpowers by foreign and other corporations. These corporations have spent immense amounts of money in the development of these water rights, and as a result the state will be immensely benefited, if a proper policy of control and taxation is adopted.

"In the future there is bound to be more development along these lines, and it seems to me that the time has arrived when the state should adopt a definite policy of taxation of these hydro-electric plants and other waterpower developments. There are two reasons why this should be done: First, fairness to the state; second, fairness to the corporations who are making these investments.

"The state is obliged from time to time to levy direct taxes upon the various municipalities for the support of schools, upkeep of highways, and the general expenses of administration. Under the present system of taxation, these properties are subject to as many varied appraisals as there are towns and municipal sub-divisions in which these properties are located. The respective boards of assessors exercise their best judgment in arriving at valuations of these properties; but, without much expert knowledge as to their real values, there is bound to be a divergence of opinion, with the result that all state taxes assessed are not uniformly collected.



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levies taxes. Besides the fact that the power developed by many of these plants is transmitted over long transmission lines to distant towns, some within and some without the state, would seem to place this kind of property in the same class with railroads and telephone lines to be taxed directly by the state, and not by the town in which it is located.

"The state already has wisely assumed certain control of all these corporations through the public service commission, and the adoption of this plan of taxation will be entirely consistent with our policy toward all other public service corporations, and would, in my judgment,

Women wear high heels which buckle up their toes and they suffer terribly from corns. Women then proceed to trim these pests, seeking relief, but they hardly realize the terrible danger from infection, says a Cincinnati authority. Corns can easily be lifted out with the fingers if you will get from any drug store a quarter of an ounce of a drug called freezeme. This is sufficient to remove every hard or soft corn or callous from one's feet. You simply apply a few drops directly upon the tender, aching spot. The soreness is relieved at once, and soon the entire corn, root and all, lifts out without pain.

be a most satisfactory arrangement, and helpful both to the corporations and to the state. The result may be easily arrived at, without a large amount of new legislation by invoking the use of machinery now in force in connection with the taxation of other corporations.

"I earnestly recommend that you give this important subject the attention it deserves, and that you take such action as may seem best to you in order to give the state proper control of these developments, and the corporations a fair plan of taxation.

"Conclusion. "Gentlemen: You have been selected by your constituents to represent them in this legislature. It is a distinct honor to be chosen to perform this public service—a service not only to your respective towns, but in a larger and much more important sense, a service to your state. Let this thought direct you in your work, and bear constantly in mind the fact that the value of your public service can be measured only in terms of successful achievement for the benefit of all the people in the state. Measured by this standard, may we be able to place a high value on the services you render at this session.

"The legislature of the biennial term just closing made an especially good record in this respect, both at the regular and at the special session, and I am glad to publicly commend them at this time for their excellent service. I shall look back upon my administration, which closes to-day, with great pleasure and satisfaction because of the loyalty and support of the members of the legislature, and of the officials in all the departments of our state government.

"Public sentiment is a very important factor in the success of any public service, and newspapers are responsible in a very large degree for public sentiment. I desire on this occasion to thank the press of Vermont for the unsolicited and unstinted support given me in my work during the twelve years I have served the state as its public servant for words of commendation and criticism alike, all of which have been most helpful, and for which I am truly grateful.

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GRANITEVILLE. There will be a meeting of the Donsida club at Miles' hall Thursday evening, Jan. 4, at 7 o'clock. All members are requested to be present, as there is important business on hand.

Mother-Made, Quick Acting Cough Syrup

Mothers, you'll never know what you are missing until you make up this expensive, quick-acting cough syrup and try it. Children love its pleasant taste and nothing else will loosen a cough or chest cold and heal the inflamed or swollen throat membranes with such ease and promptness. It's equally as good for grown-ups as for children. This splendid cough syrup is made by pouring 2 1/2 ounces of Pinex (50 cents worth), into a pint bottle and filling the bottle with plain granulated sugar syrup. This gives you a full pint—a family supply—of much better cough remedy than you could buy ready-made for \$2.50—a clear saving of \$2.

Rubbing Eases Pain

When a child is hurt, mother rubs the spot. This is one of the principles of cure. Rubbing is an effective method of easing pain. Many suffer from lumbago, stiffness, lameness, backache, sciatica and all rheumatic pains when by rubbing with Minard's Liniment almost instant relief is at hand and with this delightful, creamy liniment, pain of every kind is sure to go. Physicians have recommended and druggists advised that the always dependable Minard's Liniment be kept in every home ready for instant use.

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TO THE PEOPLE OF BARRE AND VICINITY COMMENCING SATURDAY, JANUARY 6 WE ARE GOING TO HOLD OUR ANNUAL JANUARY CLEARANCE SALE THIS SALE SHOULD MEAN MORE THAN EVER TO YOU THIS YEAR ON ACCOUNT OF THE TREMENDOUS ADVANCE ON ALL LINES OF MERCHANDISE EVERY DEPARTMENT IN OUR STORE IS INCLUDED IN THIS GIGANTIC SALE DON'T MISS IT CARFARE PAID ON PURCHASES OF \$10 AND OVER THE McCUEN STORE MONTPELIER, VERMONT