

Where Every Outdoor Sign Is Taxed.

To appreciate the situation we regard outdoor advertising in Rio de Janeiro and Brazilian cities generally, it is necessary to appreciate the tax situation in such municipalities. In general, it may be said that anything which can be made to produce a municipal revenue is explored to that end. In line with and supplemental to revenue-producing possibilities there are police and sanitary regulations of every sort. For instance the financial outcome of the municipality of Rio de Janeiro for the current year includes revenues from a tax on salaries of officials, revision tax, business premises license, building tax, registration of commercial servants, tax on unoccupied buildings, office dispatch tax, double change of commercial houses tax, fines for infractions of contracts, etc. Among such estimates are those for rent and leases of kiosks and advertisement and duplicate tax which concern outdoor advertising.

Every sign in Rio de Janeiro is taxed. A cafe having a special "so-

vere" or ice to serve, makes a placard and hangs it to a door-post, to one of the palm trees in tubs which commonly decorate such establishments. The notice thus posted must have a revenue stamp attached. Permanent signs are taxed on a permanent basis; temporary signs on a temporary basis; signs "on sale" bear a revenue stamp.

The outdoor signs as a rule are painted signs, and generally must be paid for that they represent the best form of poster or billboard advertising. Theoretically, anyone can erect outdoor signs, subject to the approval of the perfect or mayor of the municipality and paying the tax, but practically the erection of such signs is almost altogether in the control of a company which has taken possession of the available sites for such work, and manages its business much as a similar business is managed in most cities of

the United States.

In a large number of suitable locations in parks, pleasure resorts, vacant street corners and the like, kiosks have been erected for the sale of light drinks and smoking goods. These kiosks take advantage of the outdoor advertising privilege. There are also on the streets and avenues small movable kiosks, often of so light a construction that the vendor carries it about with him, goods and all. These are also liable to the municipality and must carry advertising taxes. From these several lines the city of Rio de Janeiro, or rather the Federal district, which corresponds to the District of Columbia in the United States, but is practically

the municipality of Rio de Janeiro, derives an income of something over \$40,000 a year—from the advertisement and door-plate tax \$31,338, and from kiosks \$9,660. There is no provision for any duty on public signs, but there is a tax in connection with either. Ordinary store or shop signs are charged for at the rate of \$3.32 a year for a sign of 50 centimeters square (centimeter—.3937 of an inch) or less, \$6.65 for 100 centimeters or less down to \$5, and then lessening proportion of cost as the signs increase in size.—Harper's Weekly.

AN OUNCE OF PREVENTION

Is worth a pound of cure. There many poor sufferers, consumptives, are too weak to get well—who, if laid to rest, care of themselves, who would be well. A cough is the foreshadowing of consumption. Ballard's Horehound Syrup may be used to cure that cough. Mrs. G. C. Ballou's Mother's Syrup may have been taken for years—my children never with coughs. Sold by Z. T. M. L. Dept., 112 and 114 South Main St.

PENS FOR MISSIONARIES

The right pens and the price is for them. Name engraved free charge on pen. Ink in case to carry.

HELD CO., Pen Doctor.

A delicious luncheon with prompt service at all hours at the Royal Cafe. A good place to eat.

MONDAY MORNING, SEPTEMBER 16th, F. AUERBACH & BRO. WILL LAUNCH AN UNPARALLELED SALE OF Lace Curtains, Portieres and Couch Covers!

We say "unparalleled" and we mean it. Such Curtain and Couch Cover Bargains were never offered in this or any other city in the west. It is hard to find words forceful enough to impress upon economical buyers the importance of this Autumn Curtain Sale. It's a sale of the broadest scope, and greatest importance ever conducted in High Class Draperies. It's a sale that will create the greatest interest ever evinced on a similar occasion. Auerbach's Curtain Sales are famous throughout Utah for the genuineness and value-giving surprises, but regardless of how great have been the values heretofore, every value will be surpassed in this sale. This is indeed and unparalleled curtain sale—larger assortments and greater economies are within the reach of Auerbach patrons this week—and every word and every letter of this "ad" should be read. Never have such curtain bargains been offered, and it is a chance that only comes once a year. Every sale price quoted will bring customers in throngs.

Make Good Use of Your Chance. Never has an Equally Great Opportunity Presented Itself.

15c	The Regular SILKOLINES	16½c CURTAIN SWISSES	The 15c Fancy FISH NET	The 40c White Point d'Esprit NET	For such curtains —36 inches wide—in this sale, per yard—	36 inches wide—in this sale, per yd.—
In the newest colorings and patterns go in this sale, per yard—	Pull yard wide in the newest patterns, in this sale, per yard—	—36 inches wide—in this sale, per pair—	For such curtains —36 inches wide—in this sale, per yd.—	—36 inches wide—in this sale, per yd.—	—36 inches wide—in this sale, per pair—	—36 inches wide—in this sale, per yd.—
9½c	11c	9½c	29c			

ESTABLISHED 1864
F. Auerbach & Bro.
ONE PRICE TO ALL NEVER UNDERSOLD

The 60c White Brussels NET.	The 25c DRAPERY SATINES	\$6 Fleunded Bobbinet Battenberg Bed Sets	\$12.50 Battenberg Bed Sets
14 inches wide—in designs for comforters—go in this sale, per yard—	In large flowered designs for comforters—go in this sale, per yard—	44c	16½c \$4.20 \$8.40

THIS SALE OF Nottingham Lace Curtains, Ruffled Swiss Curtains, and Ruffled Bobinet Curtains

Demonstrates anew what "Bargain" means here. Housekeepers will be delighted with the Curtain Bargains we place at their disposal this week. You are fortunate in being able to take advantage of these savings at this opportune time.

100 pair Nottingham Lace Curtains, in white and cream, regular price, 99c, go in this sale, per pair—

The 10c Ruffled Etamine and the 75c Nottingham Lace Curtains, all go in this sale, per pair—

Point d'Esprit effect Nottingham Lace Curtains, in white or perle, value \$1.00, on sale, per pair—

The best 12c Curtains, 3½ and a yard lengths, go in this sale, per pair—

Ruffled white Swiss Curtains, with a dainty border, value \$1.24, reduced in this sale, per pair—

Ruffled Bobbinet Curtains, with Battenberg Inserting and edging, value \$1.36, reduced in this sale, per pair—

White Nottingham Curtains, Marie Antoinette effect, 3½ yards long, and 50 inches wide, go in this sale, per pair—

The \$2.50 Ruffled White Bobbinet Curtains, size, 3x42; go in this sale, per pair—

White Cash Net Curtains, size, 34x50, value, \$2.15, go in this sale, per pair—

Three 35c Curtains, 3½ Net, 4 yards long and ruffled Battenberg Curtains, size, 3x42 and two-toned Colonial Curtains, all go, per pair—

45c two-toned Cable Net Curtains, size, 34x50; go in this sale, per pair—

Two-toned Medallion Border effect Curtains, 3½ yards long and 54 inches wide, value \$3.00; go in this sale, per pair—

Ladies' white Jersey ribbed Vests with high neck and long sleeves, light weight for early fall wear, in all sizes, best due value, value price, Monday—

19c each

CHILDREN'S UNION SUITS Best 40c Value at 22c

Children's green Jersey ribbed Union suits, sizes for children 2 to 10 years, just the thing for early fall wear, a value hard to duplicate for 40c a suit. Monday's sale price—

22c

MADE IN ENGLAND

MADE IN ENGLAND</p