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He who lives in hardship dies in
peace.

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OPPOSITION WARNING UNHEEDED

Minister of Public Works Ignores Time- ly Suggestion to Re- consider Road Tax Legislation.

While the House was in committee on the Road Act Amendment Act yesterday, Hon. J. D. Stewart suggested a reconsideration of Clause 1, which provides that "taxes levied under the Act shall be payable annually and shall be in arrears after the last judicial day of December of the year for which they are levied and at that date unpaid and shall be collected under the laws relating to Income and Personal Property taxes and by the same persons and process," the provisions of the Section to apply to the collection of all taxes now in arrears or hereafter to become in arrears.

Hon. Mr. Stewart said he wished to point out a difficulty which the Minister would find when he attempted to undertake the practical working out of the clause.

Hon. Mr. McIntyre: That clause has been considered and passed.

Hon. Mr. Stewart: Quite so; but if you do not reconsider it I may tell you that you will have trouble in the carrying out of the Act.

Hon. Mr. McIntyre: I don't think so.

Hon. Mr. Stewart: Perhaps my hon. friend will permit me to show him. Has he assessment rolls in connection with the road tax?

Hon. Mr. McIntyre: Yes. The arrears of taxes are taken off the assessment rolls.

Hon. Mr. Stewart: But have you ever assessment rolls for road tax?

Hon. Mr. McIntyre: I don't imagine there is a proper roll.

Hon. Mr. Stewart: Because your act does not provide for it, I do not see what authority you have for making it. In order to be successful under income and personal property tax act you will find that you have to produce your assessment rolls in order to recover. If you have no assessment roll, you cannot recover. Why not put in a provision that you may sue in the County Court in the ordinary way? That is all you need; but if you leave this clause in the Act you will have to comply with the provisions of the Act and you will be sued.

Hon. Mr. McIntyre: When we are pressing to collect it as a debt due to the Province why can't we sue for it just the same as income and personal property.

Hon. Mr. Stewart: Of course you can sue, but you will have to prove your claim. The Crown in this case is the plaintiff, and the burden is all on them of proving the tax, and this Act says you must prove the tax by proving this assessment roll. You have no assessment roll, therefore, you cannot give proof and you cannot get judgment.

Hon. Mr. McIntyre requested the chairman to proceed with the reading of the second clause.

Hon. Mr. Stewart: I have pointed this out to my hon. friend. If he does not wish to reconsider the matter, that is a matter for himself.

Hon. Mr. McIntyre made no reply. The bill went through without further change.

ANNOUNCEMENTS, COMING EVENTS, MEETINGS, ETC.

*Dr. Clift, M. D.—Start new home prevention cure, Purdy Station, Westchester Co., N. Y., U. S. A.
5079-6-12-3 mos.

*Warning:—Montague Saturday special show. "Chicago"—Ye's Theatre.
3113-4-10-31.

*Belfast Club loading hogs at Pothia Station on Tuesday, April 16th.
3138-4-11-21

*A concert and basket social is to be held in Sturgeon Hall Monday, April 15th.
3153-4-12-11

*Monthly meeting of Ladies Aid of Protestant Orphanage postponed until April 17th. Gundall Home 3.30.
3151-4-12-11

WELSH MINERS FOR ONTARIO

(Canadian Press)
TORONTO, Ont., April 11.—Two hundred Welsh miners will be brought to Ontario this summer and placed on farms as a result of negotiations now virtually completed between the Province of Ontario and the British government, according to announcements by Hon. John S. Martin, Minister of Agriculture.

REPORT ON P. E. ISLAND FISHERIES

(From our own Correspondent)
OTTAWA, Ont., April 11.—A preliminary report was issued today by the Dominion Bureau of Statistics on the fisheries of Prince Edward Island for 1928. In consideration of the statement made by the minister of national defence, Col. the Hon. J. L. Ralston, that the fisheries of the Maritime Provinces were going ahead "by leaps and bounds," some of the particulars are interesting. The product of the fisheries in 1928 had a total value of \$1,196,681, compared with \$1,367,807 in 1927. These totals represent the value of the product as marketed, whether sold for consumption fresh, or canned, cured or otherwise prepared.

The lobster fishery is of chief importance with a product in 1928 valued at \$752,123 or 63 per cent of the total value of the fisheries of the province for that year. The pack of lobsters amounted to 25,077 cases, valued at \$635,427, compared with 27,896 cases, valued at 801,542 in 1927. Lobsters marketed in shell, lobster meat and tomalley had a total value of \$116,696, compared with \$54,375 in 1927. The smelt fisheries is second in importance, followed by cod, herring, oysters, and mackerel in the order named. The catches of lobsters, oysters and mackerel show increases compared with the preceding year, while those of smelts, cod and herring show decreases.

Statistics of fisheries production are given in detail in tables, 1, 2 and 3. The total value of the vessels, boats and gear used in the operations of catching and landing the fish was \$750,654 compared with \$866,833 in 1927. Of the total for 1928 the value of the gasoline boats accounts for \$299,605 or 40 per cent and the value of the lobster traps for \$283,045 or 37 1-2 per cent. The number of men engaged in these operations in 1928 was 2,396, a decrease of 279 from the preceding year.

The amount of capital invested in fish canning and curing establishments in 1928 was \$190,290 compared with \$250,649 in 1927. The number of lobster canneries decreased from 133 in 1927 to 103 in 1928, while the number of clam canneries increased from 2 to 3 and the number of fish curing establishments from 1 to 2. The total number of establishments in operation in 1928 was 108, compared with 137 in 1927. The number of persons employed in the establishments during the season of operations was 1,211 compared with 1,461 in the preceding year.

Shot Husband She Confesses

(Canadian Press)
CALAIS, Me., April 11.—St. Stephen, N. B. police announced today that Mrs. Lena Graham, of Milltown, N. B., had confessed to her minister, the Rev. Mr. Wightman, that she shot her husband, Frank Graham, to death as he lay asleep the night of March 29. The woman, who had just been discharged from the provincial insane hospital at St. John, N. B., will be returned there. She is now in a St. Stephen hospital in a greatly weakened condition from refusing to eat.

TOKIO, April 11.—A mine exploded aboard a Japanese mine layer at the naval base at Yokosuka today during practice and killed seven naval students. Thirty were injured.

*Emerald Club taking hogs Wednesday, 17th. afternoon. D. N. McEwen, 3197-4-12-11
KAY, Secy.

CANADIANS AFFECTED BY RULING

(Canadian Press)
WASHINGTON, D. C., April 11.—The regular ruling of the supreme court withholding border crossing privileges from foreign born citizens of Canada is construed by immigration service officials to have also a considerable effect on native born Canadians. R. C. White, first assistant secretary of labor, said today that while the court's ruling confirmed the admitted right to native born Canadians to cross the international border at will, in so doing they would have to establish their status of immigrants under U. S. law.

The chief effect of that will be to require a Canadian to pay the \$8.00 head tax as an immigrant and the \$10.00 consular visa fee, Mr. White explained. The difficulties have been occasioned by the practice of Canadians resident along the border in obtaining employment in the U. S., and going to and from their foreign homes to work and back daily. The native Canadian, if he intends to continue such employment in the U. S. will have to pay the fees and undergo medical examination, but once that is done, he will have a practically unlimited right to border crossing.

Mr. White estimates that about 2,000 residents of Windsor, Ontario, were regularly employed in the Detroit industrial districts and that a somewhat smaller number across from Buffalo and Niagara Falls, N. Y., were also affected. At the same time more or less of the daily border crossing is encountered at all other settled points along the Canadian boundary by the court's decision. The foreign born citizens of Canada cannot obtain similar privileges unless qualified with an immigration visa from the country of nativity.

General Dawes To Represent U.S.A. at British Court

(Special to The Guardian)
WASHINGTON, April 11.—Selection of Charles G. Dawes as ambassador to Great Britain was formally announced today at the White House upon receipt of assurances that his appointment would be personally welcomed by the king. The nomination of the former Vice-president will be sent to the Senate by President Hoover early in the special session that begins next Monday and its confirmation is expected without even the formality of reference to the foreign relations committee.

After confirmation General Dawes will be given a leave of absence by the president so that he may complete the work of reorganizing the finances of Santo Domingo, upon which he is now engaged with a special mission from the United States. This will require five or six weeks and then the General will return to Washington to confer with Secretary Stimson before proceeding to London.

Because of the unusual circumstances created by the selection by President Hoover of a former Vice-President as his personal representative at the Court of St. James, the British foreign office sent the American inquiry as to acceptability to the king, who is recuperating at Craigwell house near Bognor, Sussex. This accounted for the delay in the reply to the inquiry.

(Special to The Guardian)
LONDON, April 11.—That H. M. S. Rodney and H. M. S. Nelson are practically invulnerable to attack by air, gunfire or torpedo is revealed in details just released for publication. They have a steel deck 6 1/2 inches thick over the greater portion of the ship, which defies the heaviest air bombs, and a 14 inch belt of armor on the hull, with turrets protected by 16 inch plating, and torpedo protection of such strength that the navy is confident they could remain in action even if struck by six torpedoes. Such armor is practically impenetrable under battle conditions at modern ranges.

Amendments To City Incorporation Act Discussed

Hon. B. W. LePage Withdraws Objections To Certain Clauses In City Act After Being Told They Had Been In Force For Twenty-five Years—Splendid Speech By Mr. W. C. S. McLure In Legislative Assembly.

At the Legislative Assembly yesterday the Charlottetown Incorporation Act was dealt with in committee of the whole, and came in for a good deal of discussion, Hon. B. W. LePage taking exception to the clause in the act which demanded a declaration of income from the taxpayer; also that which empowered the assessors to investigate the books and records of a business. He withdrew his objections, however, when it was pointed out to him by Dr. MacMillan, that the provisions in question had been in force for the last quarter of a century.

The House met at 10.30 a. m. Dr. W. J. MacMillan asked the Honourable the Premier the following questions:

1. Was Fergus Robertson dismissed from the management of the School Supply Branch?
2. Is he a returned soldier?
3. Was Miss Christine Miller appointed in his place?
4. Was she born in the United States?
5. Is she an American citizen?
6. What is the cause of the \$7000 increase in the bank overdraft in that Branch?

The Premier tabled the answer, as follows:

1. Appointment cancelled.
2. Yes.
3. Yes.
4. No record.
5. No record.
6. Owing to the change of school text books in this province, a large stock of new books was purchased toward the end of the calendar year 1928, thereby temporarily increasing the bank overdraft.

(Sgd.) ALBERT C. SAUNDERS
The House then went into committee of the whole to take into consideration the following resolution, which was duly carried:

THE PROVINCIAL SANATORIUM

Resolved that it is expedient to erect, equip and maintain an institution for the care and treatment of tuberculosis in the Province, to be known and called "The Provincial Sanatorium," operated under the control and direction of seven commissioners called the "Board," which said Board shall have power to acquire by conveyance, will or otherwise all necessary lands in connection therewith.

That the said institution to be in charge of a Superintendent, who shall have the internal management thereof.

That all the expenditures and contracts made or entered into by the Board shall be under the control of the Lieutenant Governor in Council, and the expenses incurred for maintenance of such Sanatorium over and above receipts from patients, donations and otherwise not exceeding the sum of twelve thousand dollars per annum shall be paid to the Board out of the revenues of this Province.

A bill embodying its provision was received and read a first time.

The following resolution was then considered in committee of the whole:

INCOME TAX ACT AMENDMENTS

Resolved that it is expedient to amend "The Income and Personal Property Taxation Act" by making it possible to assess the income of every person, whether resident in the Province or not; also making provision that any information obtained by the Taxation Officials under the said recited Act shall not be divulged, and exempting from taxation all incomes of persons resident in the Province derived from any source without the Province, upon which it

TORNADO TAKES TOLL OF SIXTY FOUR LIVES

(Special to The Guardian)
LITTLE ROCK, April 11.—Sixty-four persons were known dead, several missing and believed dead, and almost one hundred injured in a tornado which swept through sections of North Central Arkansas last night. Twenty-one persons were dead at Swifton, 25 miles north of Newport, and 5 at Guton. At the village of Lorado, ten miles north of Jonesboro, six persons were killed. The village of Guton and a farm settlement near Swifton apparently bore the brunt of the wind's fury. Guton was reported to have been blown almost completely away, resulting in the death of five persons and injuries to 50. Fourteen bodies had been recovered at dawn from the vicinity of Swifton. All of the victims were white. Six negroes were reported killed at Parkin, and 4 negroes at Prineadale. Physicians and nurses, hurriedly organized from cities near the stricken areas, who had labored untiringly throughout the night returned to their duties at daybreak. Red cross officers at Batesville, reported to the Associated Press early today that of thirty five injured in hospitals there from Guton several were so seriously injured that little hope was held for their recovery. At Newport several seriously injured were in hospitals.

Duty Of Congress To Foster Trade With Canada

(Canadian Press)
WASHINGTON, April 11.—It is the duty of Congress to foster trade with Canada and to avoid any tariff legislation which would be regarded by the Canadian people as provocative or unjust, says the Washington Post editorially today. The Post is a supporter of the government.

The Post also predicts that the 'Im Alone' case can be settled to the satisfaction of all parties concerned and there is no reason to presume that the United States will fail to meet Canada half way in adjusting the case. The questions at issue are those of fact and law, says the Post and the United States as a matter of course will give satisfaction if the acts of its agents were wrong.

CHARLOTTETOWN INCORPORATION ACT AMENDED

An act to further amend the City of Charlottetown Incorporation Act next received its second reading, and was considered in committee of the whole.

Dr. MacMillan explained that the purpose of the amendment is to provide:

1. One permanent assessor for the city, instead of three assessors as heretofore.
2. To provide that the assessment shall be made annually instead of every three years as at present.
3. To provide that the Assessment Book shall be ready on the 31st of December in each year, so that the rating and assessing for the following year may be completed in the year. At present the three assessors commence to take their valuation in the spring and it is not until autumn that the assessment is properly completed. One assessor on permanent duty will have the time and opportunity to do the work thoroughly and arrive at an equitable valuation, and to get in personal touch with the taxpayer so as to avoid needless friction and objections.
4. To form a Board of Appeal from taxes, composed of the Stipendiary Magistrate and two citizens. This will provide an additional safeguard to the taxpayer and the city alike.

In answer to a question by Premier Saunders, Dr. MacMillan said that the bill had been agreed to by the Mayor and City Council.

Hon. B. W. LePage pointed out that the City of Charlottetown had no right to ask for a declaration of income any more than the Dominion Government. A conscientious man would make a fair declaration; one less scrupulous would "write down" his income tax, Mr. LePage did not believe in such declarations. He told of his experience with declarations as to value made by farmers, the conscientious man being penalized, as he reported his property at its full value.

He also objected to a provision empowering the assessor to examine

RETURNS TO OTTAWA

(Canadian Press)
OTTAWA, April 11.—Steadily increasing realization of Canadian possibilities is becoming very evident in the United States, according to the Rt. Hon. Sir Robert Borden, who has returned to the capital after spending nine months in the South. A few days were spent in New York where Sir Robert had the privilege of meeting a gathering comprising many men in finance, industry and transportation. He was particularly impressed with their friendly attitude and with their warm appreciation of Canadian development, progress and institutions.

Staff Changes On C. N. R.

MONTREAL, April 11.—A. E. Plant, Comptroller of the Atlantic Region Canadian National Railways, has been appointed European Comptroller with jurisdiction over all accounting in Great Britain and on the Continent. It was announced today by Mr. J. M. Rosevear, General Comptroller. Mr. Plant's headquarters will be in London, England.

Appointments in the Atlantic Region of the National System consequent upon Mr. Plant's transfer to London were announced as follows: G. N. Palmer, auditor of Disbursements to succeed Mr. Plant as Regional Comptroller, B. W. Cummings to succeed Mr. Palmer as auditor of Disbursements and T. H. Walsh become assistant to Comptroller, Atlantic Region succeeding Mr. Cummings. The appointments all became effective April 15th.

Damages Sought For Sinking Of 'Im Alone'

(Special to The Guardian)
MONTREAL, April 11.—Damages of \$250,000 may be sought for the sinking of the Canadian schooner 'Im Alone,' with a cargo of liquor, by a United States coastguard patrol, the Montreal Star reported today. The Ottawa correspondent of the Star reported as follows: "While the government is concerned only with the principle involved and not with the material compensation claimed by the owners, it is understood that about a quarter of a million in the line of reparations, will be sought by those who controlled the 'Im Alone' and owned her cargo. The liquor is claimed to have been 'brewer' which high value attaches. It is appraised at about \$150,000, while the schooner was of the fast sailing auxiliary type and also held to be of high value.

January was the coldest month in London since February, 1825.

PEOPLE WHO CARRY GLASS BOTTLES SHOULD N'T FALL DOWN!



Toronto, cloudy 42-34
Montreal, clear 38-28
Quebec, clear 34-22
Charlottetown, fair 33-23
Halifax, clear 42-20
St. John, clear 40-23
Boston, clear 42-32
New York, clear 52-38
High tide this afternoon at 12:17 and tomorrow morning at 1:28.
Sun sets this evening at 6:43 and rises tomorrow morning at 5:16.
First quarter moon Tuesday, April 16th, 9:45 a. m.
Summerside tide eighteen minutes later than Charlottetown.

MANION GETS OVATION

Sharp Criticism of Government Arouses Tremendous Enthusiasm.

(From our own Correspondents)
OTTAWA, April 11.—After T. L. Church who continued to speak until the end of his time limit, adding not much to the wisdom or gaiety of nations, the vote of the sub-amendment was taken, the result was as anticipated, all except the Progressives voting against it or 155 to 19. Immediately after Mr. Kennedy, Peace River, rose to speak to the amendment repeating all that had been said before by Progressives and was followed by Evans, Kingstown, Progressive, a sort of serene Socialist attack on all existing conditions.

The vote of the amendment moved by the Hon. Hugh Guthrie was also as expected, the Progressives voting with the government, or 197 to 65 against. Then a bomb was thrown. The Hon. Dr. Manion, who is explosive at times and volleys at about 250 words a minute, jumped to his feet and spoke to the main motion. It was almost dynamic. Taking for his text so to speak, "What kind of leadership," and with a series of sharp shots at the fallings and inconsistencies of Mackenzie King, declared what was stated in one session even in the same was repudiated. Each drive home was cheered to the report by the opposition. In fact it aroused enthusiasm to a tremendous pitch.

Finally when pointed out that during the present session the prime minister had described as "vicious in principle," his own measure of old age pensions which was a shining spot in the Liberal escutcheon, Mackenzie King rose up and denied it, requesting that it should be shown in Hansard. Quick as a thought, the quotation was produced. The quotation was absolutely confirmed that Conservatives cheered until they were hoarse and almost banged their desks into disrepair.

Then the prime minister got up to try and explain what he meant and bedlam broke out on both sides. Finally the prime minister sat down and Manion went on. His final shot was that "the government is afflicted with pernicious anemia," and the Conservatives burst out again in a deafening ovation.

Mr. Pouliot, Temiscouata, for the government got up as soon as he could be heard, it being then ten minutes to six, but his remarks were so irrelevant in reference to the greatness of Sir Robt. Borden "greater than all the Conservatives here combined," and a lot of similar nonsense that he had difficulty to hear himself.

He afforded a great opportunity by his shouted question, "Who is the greatest Conservative in Canada?" and there was a Conservative chorus of "Taschereau"; repeated over and over as Borden's name was mentioned. From the point of excitement and genuine old time demonstration the last hour was the only bright spot of the session, and Manion was its hero.

OTTAWA, April 11.—The government had a majority of 24 in the vote on the main budget motion when the final division of the House of Commons was announced at 9 o'clock this evening. The vote stood: Yeas 107; nays 83. The main motion, that the house go into committee of ways and means was moved by Hon J. A. Robb, Minister of Finance, at the conclusion of his budget speech on March 1. Before passing this motion the house today defeated first the sub-amendment for the United farmers of Alberta group by a vote of 19 for and 155 against. This was followed by the defeat of the Conservative amendment by a vote of 65 for and 127 against.

MONTON, Director of Radio Canadian National Railways, passed away this morning. The late Mr. McEwen was in charge of the Radio stations of the National System and also of radio equipment on trains.

Paris is observing the centenary of the invention of Braille, the system of printing books and music by embossing dots, which was devised by Louis Braille, a blind musician of Paris.