

THE CHARLOTTETOWN GUARDIAN

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MONDAY, DECEMBER 2, 1912

THE INCOME TAX

In the Provincial Income Tax notices sent out to the unfortunate this year, the following item appears under the head of Exemption:

"\$500 is exempt on all salaries or wages of \$1,200 or under. No exemption allowed on salaries or wages exceeding \$1,200 nor on incomes however small derived from other sources."

The statement that no exemptions are allowed on "incomes however small, derived from other sources" has struck terror into the hearts of laborers, mechanics, and artisans whose incomes emphatically correspond with the definition "however small."

We are informed by Premier Matheson that the item is misleading. The Income Tax Act, Chapter 4, section 5 provides as follows: This act shall not apply to any person resident in this Province whose income shall not exceed the sum of five hundred dollars annually, if such income is derived from wages or salary from any employment, or from his own actual manual labor, or in cases where such a mentioned income exceeds five hundred dollars but does not exceed twelve hundred dollars annually the said tax shall be calculated upon the excess over five hundred dollars, and in cases where such income exceeds twelve hundred dollars the said tax shall be calculated upon the full amount of such income."

While this exempts the laborer and the small mechanic from a tax on his income however small, it by no means relieves the Income Tax Act of many other inequities to which reference has been made in previous issues. These still hold and are subject to the objections previously mentioned and the government will act wisely if it makes the necessary corrections at the earliest possible opportunity.

The taxation of definite salaries in view of the many loopholes for escape from taxation on unknown and unobtainable incomes from other

sources is wrong in principle. The idea is to impose a tax on income. The question is, What is income and how measure it? The man who derives an income from investments abroad, from gold mines, from oil stocks, from mortgages registered in Western Canada, from Bank stock, Canadian or foreign, knows what his income is, approximately at least. He may tell it if he chooses to do so; he may conceal it and no government official or tax collector on earth can extort the secret from him, and he may pay a smaller tax on a princely income than the poor laborer, mechanic, clerk or other employee pays on a salary of \$1,000.

We recognize the difficulty of adjusting any form of taxation in such a way as to be universally agreeable. It may, however, be so adjusted as to be fairly satisfactory and approximately equitable. There are outstanding defects in our whole system of taxation. Among these, in addition to those mentioned in connection with income, is the taxation of improvements instead of the original, natural real estate, the land. The province is dotted with vacant farms that are held by owners abroad for an increase in value consequent upon the improvements effected by hard-working and thrifty neighbors. These farms, because in a tumble-down condition, unworked and unsightly, are lightly taxed while the thrifty neighbor is taxed to the full value of his modern buildings, his improved fences and his valuable stock. The tumble-down farms should be taxed on the value of the land, estimated by the improved land in the neighborhood. The same system prevails in our towns and cities. The tax on all such property should be so adjusted that the owners would either improve it or sell to those who would do so. There is no room to-day in Prince Edward Island for unimproved property.

SIXTY YEARS AGO.

We are indebted to Benjamin Carter, Charlottetown, for a copy of "The Islander," published by the late John Kings, and dated January 30th, 1852.

This voice from the past is interesting, pathetic, instructive, inspiring. Those whose names are prominent in its advertising columns—the leaders of the then commercial life—those who figured in the courts, those who addressed its legislature then in session, all those who were foremost in life activities, "the wise and the foolish, the guilty and just, have

Recall '93" Shampoo Paste makes the hair soft, silky, fine and glossy. Cures dandruff, prevents baldness and keeps the scalp clean and healthy. It is a semi-solid shampoo soap and doesn't contain a single injurious ingredient. Price 25c money back if dissatisfied. The Mackinnon Drug Co. Corner Great George and Kent Sts., Mt.



Fine with Fish. HOLBROOK'S WORCESTERSHIRE SAUCE. Imported Absolutely!!

quietly mingled their bones in the dust."

At the session of legislature whose opening is reported in this ancient copy the following members were sworn in—Hon. Joseph Pope, 1st District, Prince Co; John Jardine, 2nd Kings; Edward Whelan, 2nd Kings; Allan Fraser 2nd Prince, Hon James Warburton, 1st Prince.

Among the evidence of progress since the date of this paper we might quote the following "Notice" by the Post-Master-General: "The mails for Georgetown will in future be made up at this office every Tuesday morning at 9 o'clock instead of Monday morning," which would indicate that there was a weekly mail between Georgetown and the Capital.

And we look backwards a year, or two at the service we have had with the Mainland by the two steamers The Earl Grey and The Minto and look forward to the Car-ferry which we are to have in a year or two, the following sixty-two year old extract will be of interest: "The Mails for the neighboring provinces, during the winter, will be made out at this office every Friday morning to be forwarded via Cape Traverse and Cape Tormentine."

And even with this weekly service there were such little delays as disturb us with our better equipment. A local news item tells that "The mail which was due here on Monday had not arrived at Amherst when the courier left there Sunday night."

Our province, then a colony, has changed much in these sixty years, the men and the women who occupied the stage have passed on, but human nature remains true to the original. This is exemplified in the political column, from which the following is an extract, and which bears a close resemblance to the columns of the party press today!

"The sooner the people of this island resolve upon returning a majority of representatives similar in aibilities and poities to those of the last assembly, be they Tories" or whatever Earl Grey's wretched slaves in the present majority may be pleased to call them, so much the better for themselves. Every day is rendering it more evident that the "Responsibles" have deceived, betrayed and sold their constituents for the

When you need a syringe we can supply it. Very few stores have so complete a line. Our stock is fresh and reliable. We guarantee all our better rubber goods against any matters defects. Our prices are very reasonable. J. G. Jamieson, Drug gist, The Medical Hall, 11-30Mtf.

"Black Prince" Hose for boys are worth trying. They make less work for the mother.

base object of office and pay for themselves." (Earl Grey was Lieutenant Governor). This sounds strangely familiar. Those who "deceived, betrayed and sold" their constituents, like those who in their own opinion were true to their constituents, their country and the Empire, have since received Christian burial and the usual eulogistic obituary notice in the press. The betrayed constituents also passed out, little the worse for the betrayal. And so there may be hope for the political sinners of today notwithstanding the fears of their political opponents.

NOTES.

A number of sidewalks were forgotten in the glee of the first snowstorm on Friday morning and as a result the devious sidewalk was diverted from its original deviousness. This may have been all right for the first snowstorm, as many citizens, especially the younger set, were glad to see it. In future storms, however, it will be best to observe the by-law and the penalties appertaining thereto, with reference to cleaning of the sidewalk in front of one's premises.

In one of the Charlottetown schools the other day a number of children ranging in age from five years upwards were found smoking cigarettes. The cigarettes had been sold to these children by a person who could scarcely be ignorant of the fact that he was not only violating the law but that he was committing a much more serious crime, namely, starting innocent children on a road that leads almost inevitably to ruin. There is a severe penalty for selling cigarettes to children and the penalty should be exacted without merciful severity. The man is little less than a fiend who will commit this crime and we trust that the parents of those who have been given this first push downward will see to it that the villain will get the full benefit of the law.

CHARLES H. HYDE GUILTY

NEW YORK, November, 29.—Charles H. Hyde, former city chamberlain, was found guilty to-night of bribery, in connection with the performance of his duties as a city official. The jury, which has been hearing his case in the supreme court, rendered its verdict shortly before midnight, after nearly three and a-half hours' deliberation.

The case of Charles H. Hyde, former city chamberlain, an trial for alleged bribery, was given to the jury at 8.08 o'clock to-night, at the close of a two-hour charge by Supreme Court Justice Goff. Half an hour later the jury went to dinner, resuming their deliberations as soon as their meal was finished. Hyde is accused in the words of state's counsel to the jury, of using "the power and the pressure of his official position, unlawfully to induce "Joseph G. Robin, head of the defunct Northern Bank, to cause the bank to loan the tottering Carnegie Trust company \$130,000."

WHEN YOUR CHILD GETS CONSTIPATED

Cleanse it's little stomach liver and bowels with "Syrup of Figs."

Look at the tongue, Mother! If coated, it is a sure sign that your little one's insides, the stomach, liver and 30 feet of bowels are clogged up with putrifying waste matter and need a gentle, thorough cleansing at once.

When your child is listless, drooping, pale, doesn't sleep soundly or eat heartily or is cross, irritable, feverish, stomach sour, breath bad; has stomach-ache, diarrhoea, sore throat, or is full of cold, give a teaspoonful of Syrup of Figs, and in a few hours all the foul, constipated waste, undigested food and sour bile will gently move on and out of its little bowels without nausea, griping or weakness, and you surely will have a well, happy and smiling child again shortly.

With Syrup of Figs you are not drugging your children, being composed entirely of luscious figs, senna and aromatics it cannot be harmful, besides they dearly love its delicious taste.

Mother should always keep Syrup of Figs handy. It is the only stomach, liver and bowel cleanser and regulator needed. A little given today will save a sick child tomorrow.

Full directions for children of all ages and for grown-ups plainly printed on the package. Ask your druggist for the full name, "Syrup of Figs and Elixir of Senna," prepared by the California Fig Syrup Co. This is the delicious, genuine old reliable. Refuse anything else offered.

FOR SALE. That desirable residence and lot ad joining on Euston Street Mt. Pleasant St. in depth now occupied by A. Hutchison. One of the choicest residential situations in the city. For particulars apply to G. H. TOOMBS, City, 11-15Mtf.

CASTORIA For Infants and Children. The Kind You Have Always Bought Bears the Signature of J. C. Watson. In Use For Over Thirty Years CASTORIA. THE GUINNESS COMPANY, NEW YORK CITY.

Famous Hair Beautifier Hair and Scalp Remedy. No More Dandruff, Falling Hair, Scalp Itch. Go to any drug store today or to any department store or any toilet goods counter and say: "I want a bottle of Parisian Sage Hair Tonic."

NO MAN SHOULD REST CONTENT. While the welfare of his family depends merely upon his uncertain existence. Life Insurance will make their welfare permanent—and the best in Life Insurance is found in the Policies of The Great-West Life Assurance Company. Our rates are the lowest consistent with absolute security.

\$1,000,000,000.00 For Fires. It is estimated conservatively that nearly \$1,000,000,000.00 is lost through fire in the United States each year. The men who experience the greatest loss are those who neglect to insure their property. It's all right to cut down your fixed expenditure but it's a very unwise policy to leave valuable property unprotected and neglected—an open invitation to the ravaging element of fire.

A Short Talk About Island Chocolates. Why are Island Chocolates First-class? One reason is that our Island cream-Butter, etc., is as good as the best on earth. Another reason is that I have been making high grade chocolates for 25 years. With the best materials in the world why should I not be able to make the chocolates as good as the best? I AM making the ISLAND CHOCOLATES to my mind BETTER than anything you have had. I KNOW they are BETTER even if I cannot convince you.

Thomas White. Sweetside. 11-15Mtf.

Professional Cards. K. J. MARTIN, B. A. Barrister Notary Public, etc. Money to Loan. Morris Block—Charlottetown.

STEWART & CAMPBELL. Barristers, Solicitors, etc. Offices in Desbrisay Block Corner Queen and Great Streets, Charlottetown. P. E. Island. MONEY TO LOAN. W. S. STEWART K. O. N. A. CAMPBELL.

DR. I. E. CROKEN (Veterinary Surgeon). Honor Graduate University of Toronto Ontario Veterinary College Toronto Summerfield, P. E. Island. Address Emerald, No. 1 R. R. Phone 63-2. Canine Speciality 96Mwin Ethelstunmospd.

Warburton & Shaw. Barristers, Attorneys, Notary Public, Etc. Offices in Cameron Block, Charlottetown P. E. Island.

DR. JOHN LEDWELL, M. D. Richmond Street opposite St. Paul Church Hours until 10 o'clock to 3 p.m.

A. A. McLean, K. C., Donald McKinnon McLean & McKinnon Barristers, Attorney-at-Law Brown Block, Charlottetown.

D. C. McLEOD, K. O. W. E. BENTLEY McLeod & Bentley Barristers and Attorneys-at-law Offices—Bank of N. S. Chambers Charlottetown, P. E. Island.

ALEXANDER ROSS, M. D. Physician and Surgeon Office and residence that of Dr. McLaughlin 165 Prince St. Phone 315. 7-23M6mospd.

HOTEL BRUNSWICK Moncton, N. B. the largest and best located Hotel in the City accommodating 200 guests. Situated in the centre of splendid grounds and surrounded by elegant shade trees making it specially desirable for tourists the summer season GEO. McS WEEBNEY

DR. CLIFT Specialist—Chronic—Diseases ADDRESS—Charlottetown, Victoria Hotel. 7-27M3mnd

STEAMSHIP SAILINGS.

ALL THE WAY BY WATER Eastern S. S. Corporation INTERNATIONAL LINE WINTER FARES. St. John to Boston \$4.50. St. John to Portland \$4.00. State Rooms \$1.00. Leave St. John at 9:00 a.m. Wed. for Eastport, Lunenburg, Portland and Boston and Sat. at 7 p.m. for Boston direct. Returning leave Central Wharf, Boston Mondays at 8 a.m. and Portland 5 p.m. for Lunenburg, Eastport and St. John and Fri. 9:00 a.m. for St. John via Eastport missing Portland.

Charlottetown Steam Navigation Company, Limited, Charlottetown—Pictou Service Change of Time. Commencing Monday the 4th of November the S. S. "Northumberland" will leave the Company's wharf daily, except Sunday, at 7:30 o'clock, A. M.—Returning will leave Pictou after the arrival of the morning train from Halifax.

G. W. Wakelord Manager. October 31st, 1912.

SOURIS, P. E. Island and MAGDALEN ISLAND STEAMSHIP SERVICE. The A. I. Steam ship "LADY SYBIL" will leave the Railway wharf, Pictou every Monday and Thursday morning on arrival of the Express from Halifax, for the Magdalen Islands, calling at Souris, P. E. I. going and returning.

CANADIAN PACIFIC EMPRESSES AND OTHER STEAMSHIPS.

SAILINGS FROM ST. JOHN, N. B. EMPRESS OF IRELAND... Nov. 29th MONTROSE... Dec. 3th EMPRESS OF BRITAIN... Dec. 13th Grampan, Chartered, December 13th BOOK RESERVATIONS NOW. For Rates, Reservations, Plans, Literature, Tickets, Etc., apply to W. B. HOWARD, General Agent, St. John, N. B.

Ayers Depilatory For Removing Hair. A simple easy and quick method of removing unsightly, superfluous hair from the face, neck, arms etc. Apply on a cotton pledget and after a few moments wash off. This is another of the CELEBRATED Harriet Hubbard Ayers toilet articles. We have a full line in stock. J. G. Jamieson DRUGGIST The Medical Hall.

REAL EBONY. For service and durability nothing equals it in toilet articles. We have an extra fine line including. Hair Brushes 85c to \$2.75. Cloth Brushes 75c to \$1.90. Mirrors \$1.80 to \$3.50. Pr. Military Brush \$1.75 to \$1.50. Brushes all have pure French bristles. We have a stock of silver initials to put on these goods. G.H. Taylor Jeweler.

NEW KING GEORGE HOTEL. Wm. MONBOURQUETTE, Mgr. Private Baths, Running Water and Long Distance Telephones in all rooms. Large Bright Sample Rooms. CUISINE UNRIVALLED SYDNEY, N. S.

Mrs. Housekeeper (Don't Bake)

BUY Cameron's Home-Made Bread (name on every loaf)

NOTE. Our Bread will surprise you with its crisp delicate substance and its delightful flavor and creamy richness. Every day in the week over 1000 people in Charlottetown enjoy eating our Bread—Are you one of them.

EWEN CAMERON (Expert Baker) Next week will appear No. 5 "ad" of the series. P. L. SMALLWOOD

Get Ready for the Skating Season. It will soon be skating time. We are now ready for your demands with one of the biggest and best displays of skates we have ever shown here. We carry a full line of celebrated Star skates, the favorites with all big hockey players, fancy and speed skaters. For yourself, for your friend, as a gift there is nothing better than a pair of skates. Call today and look over the showing. Fennell & Chandler