

THE CHARLOTTETOWN GUARDIAN

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THURSDAY, JANUARY 30, 1913.

TAX REFORM.

There is a general cry in Canada for tax reform. The Canadian Manufacturers' Association, made up of some of the shrewdest financiers in Canada, has joined in the cry. At a recent meeting the Association expressed its position as follows:
"Under the present system of assessing buildings at value, manufacturers and other owners of property find that in proportion as they improve their premises from the standpoint of appearance, health of employees and other factors of interest and value to the general community their assessments are increased."

The statement proceeds to show the injustice as well as the economic folly of penalizing the owner for his public spirit and the unfairness to him from a business standpoint as he suffers discrimination in competition with his less public spirited rival in business. This penalty or discrimination, it is pointed out, is not merely to the extent of the values of the improvement in buildings but is increased by the business assessment upon the improvements.

The Association, impressed with the anomaly which allows the holding of unimproved lands at rates of assessment which permits large profits to be made by the holders from rise in value subsequent upon improvements to adjoining property, recommended "some form of tax by which holding of unimproved property will be discouraged."

In "Canadian Finance" of recent issue we find this: The assessment system in St. John is unsatisfactory. Taxes are levied on real estate, personal property and income and the method of getting at values is haphazard. This is to be changed. The City Council proposes to adopt the Somer Unit system of valuation and will have an expert here in February to introduce it. There is also a vigorous agitation, which is not confined to St. John, to get a law enabling municipalities to decide for

themselves the basis of taxation. The object of this is to reduce gradually the taxes on improvements.

The Guardian has more than once endeavored to show the unfairness and injustice of the system of taxation in vogue in this province, a system which has been very general all over the continent but which is now rapidly giving way to a saner and healthier system. It will be well for our governments, provincial and civic, to watch the trend of the movement for tax reform and place themselves in the world current. The province is suffering from its antiquated and ruinous system. We say ruinous advisedly as every check upon industry and thrift tends to ruin and the taxation of improvements is certainly a check.

We have unoccupied lands, unimproved lands, unoccupied and unimproved city and town properties. These are nominally taxed while the property adjoining, on which the owner has built a brick block or made other improvements, is taxed to the full value of what he has added.

It is admitted that a change from the present system to the so-called single tax, or tax on land only, would be too revolutionary to adopt at a bound. The single tax system is, however, the only equitable one and while it would be impracticable to substitute it at once for the present conglomerate realty, personality and income tax, it should be the ultimate aim and should be approached gradually.

The provincial government will meet shortly. The "tax curse" in its various forms will doubtless be under consideration. It will add to its laurels by at least making a move in the direction of reform. And such a step will require neither ingenuity nor specially keen discernment as almost any change would be an improvement.

NOTES.

"The shell mines of Prince Edward Island" is the subject of an excellent article in the February Canadian Magazine, by Rev. F. A. Wightman of Souris. The article is profusely illustrated with views of mussel-mud digging and mud specials loaded with the precious fertilizer, and tells in Mr. Wightman's concise literary style of the value of the oyster shell as a fertilizer, the evolution of the mud-

digger, the almost incredible depth of mussel beds and gives much interesting and instructive information regarding this great source of wealth to Prince Edward Island farmers.

Prince Edward Island is, in these booming days, receiving a generous share of free advertising abroad, thanks largely to the fox boom. In the Consular report of January 11th, Consul Wesley Frost of Charlottetown has an excellent and lengthy article on "Activity in Canadian Fox Farming." Mr. Frost, either in writing or speaking, is always interesting and in this article he has excelled even himself, giving very entertainingly and instructively not only the story of the growth of the industry in Prince Edward Island but minute and thoughtful instructions as to locating and planning ranches, care and food of the animals, precautions against disease, &c., &c., with a shrewd peep into the future. The report of this date also gives articles, dealing with the fur question, for their various provinces by the Consuls of Quebec, New Brunswick, British Columbia and Yukon.

THE HEART'S GRATITUDE.

In this busy age, and at this busy time of the year especially, how beautiful it is to see a whole nation giving thanks to the Parent of all good. But thanksgiving is of the heart. He best gives thanks whose heart has truly been grateful through all the days of the year—in the glad spring, when the crops were sown, as well as in the golden fall when the bountiful crops are gathered. The "fruits of our toil" come in all seasons. The growth of virtue, the sheaves of love, the fruits of faith, all make the responsive soul sing its "harvest song." A grateful heart transmutes many a grateful thought into real good. The praiseful spirit is a fountain of joy, and is worth more to the possessor than many harvest fields.

And then, too, real thanksgiving is thanksgiving. The thankful heart makes a thankful life. The Lord crowns his year with goodness, his paths drop fatness; and the redeemed of the Lord "says so," with life or with lip service. The hand of helpfulness follows the heart praise. How beautiful is gratitude! It is the fairest and most fragrant flower that blooms in the King's garden. It is the bird's song for its joyous life; the hills ripple for its existence; the flowers' fragrance for its quiet beauty; the stars' music for their creation; the child's cooing and smile for the mother's presence; the soul's response for the Father's love.

One box of Rexall Kidney Pills contains 60 pills and those are sufficient in nearly every case to work a complete cure of any disorder of the kidneys. It is a complete treatment—the pills are all you need. Rexall Kidney Pills are sold all over the Canadian and American nation and guaranteed by every dealer. Price 50c. a box, money back if dissatisfied. The McKinnon Drug Co., corner Great George and Kent Sts. MICH.

Will "E & B" Not Non-Corrosive Ink Pens

PEN POINTS STAY SMOOTH

IF USED ONLY IN E. & B. Non-Corrosive Inks. ASK YOUR DEALER

Everett & Barron Co. Amherst, N. S.

BACK FROM VENEZUELA.

F. P. Jones Tells of Canadian Ore Co's Interests.

Frank P. Jones, general manager of the Canada Cement Co., Ltd., and president of the Canadian Venezuelan Ore Co., who returned on Saturday from the Orinoco, states that the republic is quiet and that President Gomez appears to have the Government of Venezuela well in hand. Mr. Jones says that the president is a man of energy and that his acknowledged bravery on the field appeals strongly to the public mind. In fact, it looks as if he would remain at the head of the Government as long as he likes. As for ex-President Castro, Mr. Jones says that it would be impossible for the deposed leader ever to obtain a foothold in the republic, or even land on the shores of Venezuela. His reign as far as that country is concerned is absolutely at an end.

Speaking of the company's prospects, Mr. Jones says that they have about 350 men at work at Imitaka, on the south bank of the Orinoco, some sixty miles from its mouth, and that within a few months they will be shipping thirty thousand tons a month, with a maximum output of a million tons a year in the near future. He has used all kinds of iron ore, but never has seen any better and little as good as the product of their property on the Orinoco. The ore bodies seem to be inexhaustible. They pay the Government of the republic twenty-five cents a ton royalty and will be able to send north 2,500 or 3,000 tons per cargo, so the revenue falling into the coffers of the republic will be very considerable from that source alone.

Mr. Jones says there are no other Canadian developments in Venezuela up to the present time, although the resources of the country are very considerable and capital is much required. He considers the Government a good one at the present time, and added that any business concern will find in the person of President Gomez an upright and sound administrator and a man possessing the confidence, not only of his own people, but of foreigners as well.

As far as Mr. Jones could size up the situation, the Germans have been able to do more business than any other foreign country, for the reason that they adapt themselves to the local requirements, but he remarked that British citizenship is much respected by the officials as well as the people at large. Mr. Jones added that they do not like the Americans and are not at all backward in making their sentiments known as regards the big republic in North America. One gentleman in discussing this question of national preference with Mr. Jones, alluded to the fact that Americans were continually saying: "America for the Americans," but he added, "this is not what the Yankees mean. What they really do mean in the eyes of the people of Venezuela is 'America for the United States' and nothing more or less."

Although the development of the country has been comparatively slow, owing to past revolutions and political instability, he thinks that under President Gomez the country will prosper, and at the present time the trade returns are exceedingly encouraging. He could not give the full details, but the exports for the past year exceeded the imports by something over six million dollars in gold. A good deal of American flour comes into the several Venezuelan ports, and Mr. Jones intends to interest the Canadian millers with a view to fostering trade from this Dominion, as he thinks that at least a good deal of Canadian flour could be sold to the republic. He described the customs tariff as somewhat erratic and running all the way from fifty to one thousand per cent. Referring to the trouble with England and Holland during the Castro regime, Mr. Jones said he understood that this obligation had been completely paid off by the raising of the customs duties.

CANADIAN SOCIETY FORMED.

BATTLE CREEK, Mich., Jan. 25.—All of the residents and ex-residents in Battle Creek, Michigan, and are registered at the Battle Creek Sanitarium in that city met in the parlour of that institution last evening and formed a Canadian Society. The object is sociability and it was decided to hold meetings often and to have a banquet once a month. Dr. J. H. Kellogg offering to tender them such banquets. They will also celebrate all Canadian National holidays in an appropriate manner and do other things which may be suggested as time goes on that would foster patriotism and thoughts of home.

TO CURE A COLD IN ONE DAY

Take LAXATIVE BROMO Quinine Tablets. Druggists refund money if it fails to cure. E. W. GROVE'S signature on each box. 25c.

"What would you give for \$3.50 hats, for suits worth up to \$18, for shirts worth up to \$1 and other furnishings equally high grade? They will be offered at auction today at your own price. H. H. Brown's, R. Bearsto, Auctioneer. 1-30M11.

"Take all your 'spare coin' to Brown's tonight for never again will you be able to get good clothing, hats, caps and furnishings at such ridiculously low prices as are being offered at this Big Auction Sale. Tuesday hats sold for as low as 25c. and many suits were bought up at \$1 each. H. H. Brown's, 158 Queen St., R. Bearsto, Auctioneer. 1-30M11.

"Men who want to have comfortable feet look well to the socks they wear. Penman socks and Jaeger socks are seamless and unshrinkable—Hercules are well fitting and wonderfully durable. Black tan—available shades 50c per pair. Moore & McLeod 1-28M31.

GREAT DISCOUNT SALE

S. A. McDonald's are conducting one of the greatest discount sales held in the city for many years. \$20.00 must be realized on this sale by Jan. 31st.

If price cutting will accomplish it they are bound to win out. Furs, dress goods, silks, underwear, ladies' suits, coats, rain coats, all going at sweeping discounts during this sale. 1-4M1.

"Men's Tweed Trousers \$1.60 a pair. This is a very nice line of good warm well made tweeds, carefully made well cut, solid and durable. Good values indeed at \$1.60 per pair. Moore & McLeod 1-28M31.

"Bannockburn Trousers \$2.50 per pair. Good strong nobby, heavy, very durable as carefully tailored as custom work, at half the custom tail price. We have your size at \$2 per pair. Moore & McLeod 1-28M31.

"Carter's big Remnant Sale of Wall Paper is now on. A big range of Pretty Patterns to select from. All going at exactly half price. Come early. Snaps for early buyers. Carter & Co., Ltd. 1-28M31.

"Every variety of Stanfield's unshrinkable underwear is offered you here in great assortment. We have heavy ribbed wool unshrinkable at 75c per garment. Order by mail—we guarantee you satisfaction. Moore & McLeod. 1-28M31.

"Penman's Fleece Lined underwear in all sizes 45 cents per garment. This is one of the best value lines of underwear that any man can buy. It fits, it wears, it does not shrink, it is smooth and soft to the touch. Moore & McLeod. 1-28M31.

"Pretty ties—ties for all occasions—ties of all colors—ties for 25c ties for 35c ties for 50c ties for 75c and ties for \$1.00. This is the store to tie to when you want ties. Moore & McLeod 1-28M31.

OFFICER FAREWELLS.

TORONTO, Jan. 29.—Lieutenant Colonel Pugmire farewelled last night after 16 years in Salvation Army work in Canada and will join the Intercolonial Training Home Staff in England.

AWFUL MASSACRES.

LONDON, Jan. 29.—It is estimated that in the Balkan war massacre 20,000 Christians and 15,000 Moslems were killed.

LAXATIVE FOR OLD PEOPLE—"CASCARETS."

What glasses are to weak eyes—Cascarets are to weak bowels

Most old people must give to the bowels some regular help else they suffer from constipation. The condition is perfectly natural. It is just as natural as it is for old people to walk slowly. For age is never so active as youth. The muscles are less elastic. And the bowels are muscles. So all old people need Cascarets. One might as well refuse to aid weak eyes with glasses as to neglect this gentle aid to weak bowels. The bowels must be kept active. This is important at all ages, but never so much as at fifty.

Age is not a time for harsh physics. Youth may occasionally whip the bowels into activity. But a lash can't be used every day. What the bowels of the old need is a gentle and natural tonic. One that can be constantly used without harm. The only such tonic is Cascarets and they cost only 10 cents per box at any drug store. They work while you sleep.

NOX A COLD NOW

Don't Let A Cold Take Hold Of You. "Nox A Cold" Will "Nox" It Now.

"Nox" known as "Nox A Cold," is a safe and effective specific for weak lungs and bronchial troubles. Use it as prescribed by a leading English physician, whose prescription it is, and quick relief will come to you. Dr. A. A. Hall, Detroit, says: "I have used Nox in my practice and have found it gave beneficial results." Sold at Hughes Drugstore, 25c per bottle.

ENTERTAINMENT AT DESABLE.

A lecture, concert and pie social was the pleasing aggregation furnished the pleasure-loving people of the surrounding districts by the residents of DeSable, in the large and commodious school-house on Friday evening, January 24th. The night being beautiful there was a very large attendance. John C. McEvin was chairman, and in a few appropriate remarks explained the object of the entertainment, namely, to beautify the school grounds. Following was the program: Opening Chorus—The Land of the Maple—Choir. Song—'I'm Afraid to Go Home in the Dark'—four school children. Song—The Auld Scotch Song—Neil Shaw. Lecture—Robert Burns, the Poet of Democracy—Rev. Mr. Wilson. Chorus—Where Has Scotland Found Her Fame?—Choir. Reading—Carrie Coyle. Song—Loch Lomond—Rev. Mr. Wilson. Misses Amy McPhail and Carrie Coyle were the accompanists. Then came the sale of pies, the bidding being lively and good prices realized. Coffee was afterwards served and a pleasant half hour spent in conversation and satisfying the inner man with the delicacies provided in the baskets. The National Anthem closed a very pleasant evening. The people of DeSable take great pride in their school and grounds, and rightly so, as the school-house is large, well lighted and well finished inside, and called forth much favorable comment on the evening of the entertainment, while the grounds are second to none in the Province, as regards size and location, and with a little expense could be made to look very beautiful indeed.

The committee in charge are heartily thankful to all those who by their attendance, donation of pies and purchase of pies helped to make the social such a grand success, particularly those who came from New Haven—a long drive—and helped materially to swell the receipts. The handsome sum of \$43.75 was realized. The people of this settlement are to be congratulated on the success of the entertainment, both socially and financially.

Putman's Corn Extractor Does Ease Your Corns

Takes the sting right out—cleans 'em right off without pain. Thousands say it's the surest thing to rid the feet of callouses, sore foot lumps or corns. Don't suffer—that's foolish—buy a 25c. bottle of Putman's Painless Corn and Wart Extractor, it does the trick quickly and is invariably satisfactory. Sold by all druggists.



CASTORIA

For Infants and Children. The Kind You Have Always Bought. Bears the Signature of J. C. Watson.



YOU Need Life Insurance

As an investment there are few safer and more satisfactory methods than through life insurance. As a protection for yourself or for those dependent upon you a policy in the Canada Life means that the future is well assured. Take a Canada Life policy and let a few cents from your pocket money work for and protect you.

W. K. Rogers Manager P. E. I. Board K. S. ROGERS, Charlottetown R. B. ROGERS, Kensington, Special Agents

Wonderful Record for 1912

I. O. Foresters: Paid out for

- 1 Sick and Funeral Benefits \$279,934.99
2 Mortuary Benefits \$2,400,311.60
3 Old Age and Disability Benefits \$668,731.76
4 Total Payments in 1912 \$3,348,978.35
5 Accumulated Funds Dec. 31, 1912 \$20,489,929.31
6 Increase During 1912 \$1,675,175.34

Check That Cough

Coughs often go from bad to worse. No matter how slight it may seem, it is folly to neglect it. Keep a bottle of

Jamieson's White Pine and Tar

in the house. Commence taking it when the first symptoms come. Carefully prepared from known curative agents. The best remedy because it cures safely, thoroughly and permanently.

Price 25c.

J. G. Jamieson DRUGGIST

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

"The Three R's"

as applied to

"CAMERONS"

Cameron's Home-Made Bread

Bread

(Name on every loaf) —in Nutrimint

Rich —in Quality

Rare —in its perfect sweetness

When you telephone, send the children or go yourself to the Grocer—ask for Cameron's Home-Made Bread

"One sale tonight at Brown's. Sale starts at 7 o'clock sharp. Balance of stock will be put up at auction and everything sold to the highest bidder. R. Bearsto, Auctioneer. 1-30M11.



MAIL CONTRACT

Sealed Tenders, addressed to the Postmaster General, will be received at Ottawa until Noon, on Friday, the 7th March, 1913 for the conveyance of His Majesty's Mails, on a proposed Contract for four years, six times per week, between Montague and Murray Harbor North, to commence at the Postmaster General's pleasure. Printed notices containing further information as to conditions of proposed Contract may be seen and blank forms of Tender may be obtained at the Post Offices of Montague, Murray Harbor North and Route Offices, and at the office of the Post Office Inspector.

JOHN F. WHEAR, Post Office Inspector, Charlottetown, Jan. 21st, 1913. 1-23M31.

FOR SALE

Two black male foxes, one year old, rusted on shoulder and ears. Imported. Will be sold very reasonably. Apply to or see R. C. ELLIS, O'LEARY. 1-28 M 31.

Repair the Stove Lining With This



For repairing old stoves, making a new lining and fixing up the heating of your stoves generally there isn't a better thing on the market than Eagle Stove Clay.

This is a fire-proof mixture for repairing brick and all other kinds of linings. It is easily applied, hardens quickly and makes a permanent, strong and durable lining. Get a box and fix your stove.

Fennell & Chandler