

**PRINCE EDWARD**  
TALKING PICTURE  
NOW PLAYING  
ALL MUSIC · ALL SOUND · ALL DIALOG

Wonderful Vocal Numbers by Entire Minstrel Company

Gripping Love Romance of a Singing Minstrel.

**THE GRAND PARADE**

HEAR "MOLLY" — Popular Song Hit and Other!

A glamour that has vanished—old-time minstrelsy with its pagentry and parade, plus a human story and the most thrilling climax ever screened.

with **HELEN TWELVETREES** and **FRED SCOTT**

McNAMEE NEWS SILLY CARTOON SPORT REEL

**CANTON**  
WITH ORCHESTRA

NOW PLAYING

TIFFANY STAHL

**"The HOUSE OF SCANDAL"**

WITH PAT O'MALLEY AND DOROTHY SEBASTIAN

Ritz crooks and cops in a tangled, tingling, thrilling heart-throb story of love and light fingers.

LAST SERIAL AND COMEDY

**CHILDREN OF PLEASURE**

100% TALKIE

3 DAYS STARTING MONDAY

ALL TALKING — SINGING

Reckless Youth! Pleasure-blinded — swept along on a wave of jazz! Playing with love!

ALSO TALKIE COMEDY RIOT

**PRINCE EDWARD** MONDAY AND TUESDAY May 19—20

**"THEN COMES KITTY"**

ROLLICKING THREE ACT COMEDY

DIRECTION OF MRS. ARTHUR H. ROPER AND CAST OF LOCAL TALENT

Under the Patronage of His Honor Lieutenant Governor and Mrs. Heartz, His Worship Mayor Frowse and Mrs. Frowse.

In Aid of Protestant Orphanage

ATTRACTIVE SPECIALTIES BETWEEN ACTS

RESERVE SEATS 75c. & 50c. SOME RUSH 35c.

**BASE BALL**

Baseball players use Minard's for stiffening, strained ligaments and bruises. They also recommend it as a rubdown.

**MINARD'S "KING OF PAIN" LINIMENT**

**PLUMBING AND HEATING**

If you want Expedient and Expert Workmanship Send to

**Fred H. Trainor**

80 Grafton Street  
Opposite Prince Edward Theatre  
Phone 393-J

**GIRL EVANGELIST GONE AND MAN IS SOUGHT HERE**

FRANKLIN, N. H., May 15.—A sensation is developing hourly in the deepening mystery concerning the fate of Rev. Jewell Imhoff, 21-year-old girl evangelist, of Newcastle, P. E., called the Ambe McPherson of New Hampshire, pastor of the Nazarene Church here, who vanished in March, and who for a time was hunted in this section when posser scoured the fields and streams.

Yesterday a warrant was issued in Franklin by Overseer of the Poor George French for Stacy Daigneau, 33, one of Miss Imhoff's church, who vanished the day she did.

Chief of Police John Manchester said today: "I think Daigneau is in Toronto. He has a chum in a needle factory there. Miss Imhoff was in Albany and Troy, N. Y., a short time ago. She wrote her mother in Pennsylvania from those cities. Of course, I do not even intimate they are together. Miss Imhoff was of fine character and from a good family. Where the man is I have not the least idea. The mother is spending \$20 a day and expenses for a detective to find the girl. She hasn't much money. They have hunted the country over."

Miss Imhoff had a nervous breakdown a few years ago.

Daigneau is the father of eleven children who are now destitute and supported by the city.

Police say Miss Imhoff left by auto and the man by train. Neither had much money.

**Central Guardian**

**BAPTIST SERVICES**—North River Field, Sunday, May 18: North River, 11 a. m.; Clyde River, 3 p. m.; Kingston, 7.30 p. m. W. R. MacWalker, Minister.

**CHURCH SERVICES**—Dr. Robt. F. Whiston, P. E. I. Evangelist for the Christian Churches, will preach on Sunday the 18th, as follows:—At 11 a. m. at Hazelbrook; at 3 p. m. at Cross Roads, and at 7 at Alexandria.

**TRYON BAPTIST PASTORATE**—Services, Sunday, May 18: Westmoreland, 11 a. m.; Tryon, 3 p. m.; Albany, 7.30 p. m. Special service at Albany with musical talent from Summerside. Myron O. Brinton, Minister.

**COVEHEAD PASTORAL CHARGE**—The Church services for Sunday, May 18, are West Covehead 11 a. m. Stahope 3 p. m. Covehead Road 7.30 p. m. All evening services in this charge will be at 7.30 until the end of July. Sunday school at West Covehead 10 a. m. and at Covehead Road at 10.30 a. m.

**YORK PASTORAL CHARGE**—Service at 11 a. m. Brackley school York Church school at 2.30 p. m. Services at 11 a. m. Brackley school at 2 p. m. Service 3 p. m. Central Church. Marshfield Dunstafnage school at 10 a. m. services 7.30 p. m.

**RECEIVES DEGREE**—The Renfrew Presbytery, of the United Church of Canada at its session at Pembroke, Ontario, on May 6th, extended congratulations to Rev. Edwin Smith, M.A., F.R.A.S., Ph. D., the popular and energetic minister of Zion Church, Carleton Place, who has had conferred upon him the degree of philosophy by the University of Indiana. Dr. Smith completed a three-year course. Rev. Mr. Smith is well known in Prince Edward Island having been for a number of years pastor at New London and Cardigan. His numerous friends in this province will join in congratulating him on attaining his recent degree.

**LAI D TO REST**—The funeral service of Wm. Laird was held at the Chapel of Center and Hanna, Vancouver, on Monday, March 17th, and was largely attended by relatives and friends of the deceased. Mr. Laird was a kind, honorable man, and a true friend, but it is in the home where he will be so greatly missed, for he was a devoted husband and father. He leaves a widow, formerly Mary MacNeill, of North Rustico, and two daughters to mourn his loss, Mrs. R. C. Shannon and Miss Gertrude Laird at home. Mr. Laird was 73 years of age and was born in Cavendish, P. E. Island, and has left one brother, John Laird on the old home at Cavendish, P. E. I.

**POLICE COURT**—At the Police Court yesterday morning two defendants in a prohibition case each were fined \$200 and costs or three months. Five corner loafers appeared; three of which were fined \$5 and costs or ten days, one \$3 and costs or five days, and one \$1 and costs or three days. A motorist charged with speeding was fined \$5 and costs or ten days. The man arrested on the day previous for breaking and entering in St. John was ordered held till the arrival of the officers from that city. Later—Chief of Police Batwiele received a wire last evening from St. John instructing him to release the man, as it was found that he was not the person wanted.

**PERSONALS**

Among those who motored from Stanchel to Tryon and Cape Traverse on Sunday, were Mrs. J. J. McLeod, Miss Mildred Dixon, and Mr. Herbert Dixon.

Mrs. (Major) J. A. McKenzie, Supreme Representative, Pythian Sisters, and Miss Jean White, Maritime Representative, are in Augusta, Maine, attending the session of the Maine Grand Lodge of Pythian Sisters.

Mr. George McInnis, C. N. R. Police Officer, accompanied by Mrs. McInnis, left yesterday morning for Connecticut, where their daughter, Miss Mildred graduates from Milldale Hospital tomorrow. On Sunday night Mr. and Mrs. McInnis will continue their journey to Charleston, West Virginia, where they will visit their daughter, Mrs. Angus McMaster. They will be absent from the city about a month.

**MUSSOLINI CROWS LOUDLY BEFORE LEGHORN AUDIENCE**

LEGHORN, Italy, May 15.—Premier Benito Mussolini in a stern speech to 30,000 citizens in this Tuscan city today asserted none could now stop the triumphal march of Italy.

"Woe to any who are thinking they can halt us," the dictator said as thousands cheered in the Carlo Alberto Square. "He who so thinks does not know to what pitch of fever I might take the Italian people."

**DECISION REVERSED IN APPEAL CASE**

**Supreme Court Finds In Favor of City of Charlottetown.**

At the Supreme Court yesterday the appeal against the decision of the County Court of Queen's County in favor of the respondent (plaintiff) for the sum of \$182.26 with costs, was reversed and the decision of the County Court in favor of the appellant (defendant) for the use of the plaintiff was restored.

His Lordship said that the respondent (plaintiff) had failed on every material ground to sustain his action and the appeal therefore was allowed with costs of this appeal and of the trial in the court below to be paid by the respondent to the appellant.

**CANADA**

The full text of the judgment following:

**PROVINCE OF PRINCE EDWARD ISLAND.**

In The Supreme Court of the Province of Prince Edward Island.

The City of Charlottetown, Appellant (Defendant below)

vs.

Lewis P. Tanton Respondent (Plaintiff below)

13th May 1930.

Judgment of Mathieson, C. J.

This is an appeal from a judgment of His Honour W. S. Stewart, then Judge of the County Court of Queen's County, in favour of the respondent (plaintiff) for the sum of \$182.26 with costs. The action was brought to recover the sum of \$182.26 for money received by the defendant for the use of the plaintiff.

The plaintiff was the owner of two parcels of real estate situate in the City of Charlottetown, which had been taxed by the City in the respective sums of \$70 and \$80 for the year ending 31st December 1928. He did not pay the taxes when the same fell due and certain proceedings were taken by the defendant purporting to be in pursuance of statutory powers, which proceedings resulted in a judgment of the County Court of Queen's County against each of said parcels of land for the respective amounts claimed to be due thereon for taxes and costs, and a special warrant (execution) was issued by the said Judge against each of the said parcels of land and directed to the Sheriff of the County commanding him to sell the same at public auction with directions as to the mode of sale and disposal of the proceeds thereof.

In those circumstances the plaintiff on the 14th day of November 1929, paid to the Sheriff of the County the several sums mentioned in said warrants with costs amounting in the whole to \$182.26. It was for the recovery of the sum so paid that this action was brought in the County Court by the plaintiff and that the judgment in favour of the defendant was rendered in his favour.

Before proceeding to consider the principles of law applicable to the case it is in order to examine the civic organization and powers in relation to taxes. The taxing power of the City of Charlottetown is of ancient origin but for present purposes the system of taxation may be taken to have been established under the authority of a statute of this Province—3 Edward VII, Cap. 17 and amended by 10 George V, Cap. 21. This statute provides for the appointment of a board of assessors and prescribes their duties. In an assessment book to be furnished by the City Clerk they are to enter the names of the owners of real estate in the City liable to be rated and assessed and the nature, general description and cash value of the property, and within a limited time to make return to the City Council of such assessment book after having finally revised it. Upon receipt of the assessment book the City Council was required to fix the rate of assessment. Notice of the assessment was then to be given to the taxpayers.

An appeal from the valuation of assessors and from all assessments or rates imposed by the City Council was allowed to the Stipendiary Magistrate (now to a Board of Appeal) and the judgment given on appeal was subject to further appeal to the Supreme Court.

Where within the time prescribed for payment the ratepayer failed to pay the assessment against his real estate, the collector was directed forthwith to publish for 30 days in a newspaper published in Charlottetown the names of all such defaulters with particulars of the property, etc. At the end of the 30 days the collector's duty was to apply to the Judge of the County Court stating under oath the facts of notice and default and praying judgment against the lands in respect of which default had been made, and the Judge was then required to order judgment to be entered against such lands, and to enforce the judgment, he was empowered upon application of the collector to issue a special warrant (execution) under his hand and seal against any of such lands, stating the name of the defaulter in respect of such land, and to deliver it to the Sheriff of the County commanding him to sell the same at public auction. The Sheriff having advertised the lands as directed was required to sell the same and authorized to execute a deed in fee simple to the purchaser.

The principal Act further declared that "in case of informality or irregularity in the valuation, assessing, demand, collecting or enforcing of any tax or rates shall affect the validity of any general assessment or of any individual rate or assessment. And if no appeal be taken from any such rate or assessment it shall be deemed absolute and good and valid in every respect, and no objection shall or may be taken or had thereto in any Court of law or equity or to any execution issued to enforce payment thereof, provided it appear that notice of such tax was duly served in manner prescribed by this Act."

The amending Act of 1929 substitutes for this section Sec. 102a with some

**Western Guardian**

**—ENJOYED VISIT—** The many friends of Mr. C. Clark Harding, Norboro, will be glad to see him back home, after spending the winter with his sister in New Jersey. He motored from there to Boston in the rumble seat of a Chrysler, with the humidity at 92. He spent a week in Boston visiting friends before returning home.

**—ADJOURNED UNTIL TODAY—** The case against a party from Baltic charged with resisting arrest, in connection with the recent fracas in that vicinity when liquor was seized and an officer was struck with a bottle, but not by the accused, came before Magistrates John E. Campbell and John Molison on Thursday morning at the Court House, Summerside, and was adjourned until this morning for further evidence. Mr. D. O. Stewart is representing the Crown and Mr. E. H. Strong, K. C., is counsel for the Defense. S.

**—SAD BEREAVEMENT—** Much sympathy is expressed for Mr. and Mrs. Howard Perry and family, of St. Eleanor's, in the death on Thursday morning of their youngest son, Master Edwin Howard, after only a week's illness, at the tender age of 9 years. The little lad was a very bright and lovable child and will be sorely missed at home and by his playmates at school. There are left to mourn besides his sorrowing parents the following brothers and sisters—Charles, William, Robert, Edith, Lila, Ella and Etta, to all of whom The Guardian extends sincere sympathy. The funeral takes place this (Friday) afternoon at 2 o'clock, from the home to St. John's Church and Cemetery. Rev. Archdeacon White officiating. S.

—Mr. and Mrs. Thane A. Campbell returned on Wednesday evening to their home in Summerside from a wedding tour of Europe and the British Isles. Mr. Campbell's father, Mr. Alexander Campbell, who was taken seriously ill in Montreal, where he went to meet the young couple, is, it is pleasing to report, a little improved. S.

**OPTOMETRY**

is a specialized science, concentrating all its resources to the end that

Defective Vision may be restored.

Eye Strain relieved and Muscle imbalances corrected.

Any one of these defects may be, and nearly always is, the cause of

**Severe Headaches**

If troubled with headaches, we will be glad to investigate the condition of your eyes, and if necessary, furnish you with properly fitted corrective glasses.

**G. F. Hutcheson**

OPTOMETRIST

**DECISION REVERSED IN APPEAL CASE**

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The amending Act of 1929 substitutes for this section Sec. 102a with some

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Additional provisions immaterial to this case.

On this appeal plaintiff contends:

1. That the City Court had no jurisdiction to issue the warrants.
2. That the appeal tribunal constituted under the Charlottetown Incorporation Act had no jurisdiction.
3. That the assessors who made the assessment had no jurisdiction.
4. That, as a consequence, the proceedings taken by the defendant up to and including the warrants for the sale of plaintiff's property were void ab initio.
5. That plaintiff was consequently entitled to a return of the money paid by him; and
6. That any Court competent to try an action for the cause and amount stated in the summons had jurisdiction to try and determine all the questions Counsel for the defendant on the other hand contends:

1. That under the count "for money received by the defendant for the use of the plaintiff" the whole burden was upon the plaintiff to prove that though he had parted with the possession of the money the property in it did not pass to the defendant;
2. That the Judge of the County Court had no jurisdiction to review the proceedings of the civic government and its officers nor to question the validity of the process of the civic court against the lands of the plaintiff; and
3. That in order to test the validity of the acts and proceedings of the civic authorities it would be necessary not only that the Court should be satisfied that the proceedings complained of should be specific; attacked for the purpose of having them set aside.

If the grounds taken by plaintiff's counsel are sound, then this is not the simple action for \$182.26 "for money received by the defendant for the use of the plaintiff" which its well known form and ordinary meaning would suggest but would open into a wide field which would include the consideration of every step in defendant's line of action from the making of the Assessment Roll to the special warrants (executions) against the plaintiff's lands. To clear the road for victory for the plaintiff it would be necessary to find that the whole Assessment Roll for the City of Charlottetown for the year ending 31st December 1928 was null and void and the whole taxing system and proceedings for that year at least utterly invalid. This would appear to be a tremendous consequence to flow from an action so simple in its form and so insignificant in amount in a court having no supervisory jurisdiction over the municipality, its courts or executive officers. If such an action were to prevail the financial foundations of the City would be shaken.

In the long list of authorities quoted by counsel for the plaintiff he laid special emphasis upon the case of *Shannon Realities Limited vs. La Ville St. Michel*. That was an application by Shannon Realities, a land company (afterwards referred to as "The Company"), to the Superior Court of the Province of Quebec that the Assessment Roll of La Ville St. Michel, a town incorporated under the statute of the Province of Quebec, should be held "illegal, null, irregular, ultra vires, quashed and annulled." Few cases have travelled so far. From the Superior Court it was appealed to the Court of Kings Bench, from the Court of Kings Bench to the Supreme Court of Canada and thence to the Privy Council.

By the Civil Code of the Province of Quebec, Art. 50, it is provided that courts, circuit judges, magistrates and all bodies corporate and politic are subject to the supervisory power of the Superior Court and of the Judges thereof in such manner and form as by law provided. It was under the authority of Article 50 that the Company applied to the Superior Court to quash the Assessment Roll. But it was finally held by the Privy Council that the Company was given by the Provincial Statute incorporating the Town the right of appeal against the assessment and had not availed themselves of it, they could not in the absence of fraud avail themselves of the supervisory power of the Superior Court under Art. 50 referred to above.

Even in the case of fraud resulting in gross overvaluation (which is not alleged in this case), Lord Shaw in giving the judgment of the Privy Council quotes with approval from the judgment of Duff, J. in this case in the Supreme Court of Canada as follows: "If it were shown that an assessor had overvalued property in consequence of corrupt influence, I cannot doubt that it would still be open to the municipality to correct the valuation by resorting to the statutory appeal."

The result of this much-tried case is a judgment by the highest Court in the realm that, where the statute which confers the municipal power provided a remedy by appeal, the person claiming to be wronged by the action of the municipal authorities is not entitled to ignore that remedy and take his case to a higher tribunal even though that higher tribunal has the power to supervise the proceedings of the municipality.

In the present case there was a right of appeal against the assessment, first to the City Court and from that to the Supreme Court. The plaintiff did not successfully prosecute either appeal but sought instead by paying his tax under pressure of an execution in the Sheriff's hands and then bringing this action in the County Court—a Court having no supervisory jurisdiction over the municipality—to have its assessment roll and all the proceedings leading up to it condemned and the jurisdiction of the Stipendiary Magistrate and City Judge overthrown. Such vandalism goes right on down the line of industry, with a bullet in the back or a terrific clubbing for the fellow who persists in fighting back.

Here in New York there are many profitable sidelines to the racketeering business. Police records reveal that these organized hoodlums have their hands deep into the pockets of the bus and cab business. In addition there are the fake doctor racket, the club donation graft, the black mailing tattle-tale weeklies, the wild stock salesrooms, perny slot machines and the illegal gambling slot machines.

City is Divided

Those who know how the underworld operates have described how

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**SPECIAL THIS WEEK**

- Bulk Tea ..... 39c
- 10 Surprise Soap ..... 55c
- 2 tins Peas ..... 27c
- 2 Tomato Soup ..... 25c
- 3 lbs. Rice ..... 25c
- 2 tins Sliced Pineapples ..... 25c
- 3 pkgs. Corn Flakes, Sugar Crisp ..... 27c
- Swansdown Cake Flour ..... 33c
- Robin Hood Premium Rolled Oats ..... 38c
- Baking Powder, Rose Brand ..... 25c
- 2 Shredded Wheat ..... 25c
- Hazard's Tea ..... 58c
- Matches, 3 for ..... 29c
- 2 lbs. Rhubarb ..... 25c
- Head Lettuce ..... 20c
- 2 lbs. Sweet Potatoes ..... 25c
- Leaf Lettuce ..... 15c

**CUDMORE BROS**

Service Grocers

**E. R. BROW**

146 Richmond St., Charlottetown

Fire, Life, Accident, Sickness and Plate Glass Insurance at Lowest Rate.

Good Strong Stock Companies

Agent at Summerside, Lloyd Lewis

**Business Crippled By Hoodlum Gang In N. Y.**

**Racketeers Use Violence to Extort Millions From Industry—Laundries Fight Back.**

NEW YORK, May 14.—The big business of the underworld is racketeering schemes, and each is presided over by a divisional head of mobland. It is whispered that "boss" sits in a well-staffed office, not a half mile from Police Headquarters and that his place is the "nerve" centre of almost a third of the big business of the underworld. Able lawyers are ready day and night to protect him and his workers with habeas corpus writs and bail bonds. The police are known to have called "upon him more than once, but no accusation ever has been made to stick. Every now and then one reads of a paunchy fellow with diamonds on his fingers, whose name ranks high in gangland, being found shot dead in his flashy sedan.

Sooner or later it develops that he was an over-ambitious "premid" racketeer baron, who collected before his boundary. Sometimes there are reprisals, and then the city is threatened to a gang war flare-up. Such "wars" are more frequent here than people outside the city realize for the country generally does not go in for New York gang killings with the gusto it attaches to similar upheavals bearing the better-dressed Chicago trade mark. One reason according to crime analysis is because New York Police Department is chary with its information and the local newspapers are not given to digging for information.

The metropolis of the Central States has no monopoly on these parasitic gangs which prey on industry, and probably never had. New York has known them for years, but never before in such a highly organized state as today.

The word "racket" means traffic in spirits, beer and drugs, to the uninitiated, but in this city, wherever a payroll waxes fat, a grasping band of racketeers may be found. Millions of dollars are levied yearly from such industries as building, laundry, clothing, milk, produce, ice and restaurants. The safeterias according to the Restaurant Owner's Association alone paid more than \$1,000,000 last year to a band of terrorists. The cloth-examining business in the garment center, it was sworn, lost \$1,250,000 in less than twelve months to extortionists. There is constant warfare on the piers surrounding the city.

**Business Man Pays**

They call them "mobs" in this town, and the builder or the business man pays, because the "mobs" are more efficiently organized than his industry.

The victim also pays, because he would rather share his profits than have no profits at all. The produce man's trucks are wrecked unless he pays for "protection." The builders half-completed apartment house is demolished if he fails to contribute to a chain of "unions" whose only connection with the workaday world is a name on an office door. Such vandalism goes right on down the line of industry, with a bullet in the back or a terrific clubbing for the fellow who persists in fighting back.

Here in New York there are many profitable sidelines to the racketeering business. Police records reveal that these organized hoodlums have their hands deep into the pockets of the bus and cab business. In addition there are the fake doctor racket, the club donation graft, the black mailing tattle-tale weeklies, the wild stock salesrooms, perny slot machines and the illegal gambling slot machines.

City is Divided

Those who know how the underworld operates have described how

**ISLAND FLIER'S FUNERAL**

The following clipping taken from Border Cities Star, Windsor, Ontario, will be of interest here as Mr. Heseltine was a Prince Edward Island boy, being a grandson of Mr. W. D. McCoubrey, New Glasgow, P. E. I. Mr. Heseltine and his bride visited here three years ago.

Funeral services will be held tomorrow, March 22nd, for Lorne Wilmore Heseltine who died in Detroit, Ill. on March 20, at 3.30 p. m., from the residence of his mother, Mrs. Fern Heseltine, of 401 Janette avenue. Interment will be in Windsor Green cemetery.

Mr. Heseltine spent nearly all of his life in Windsor. He was a graduate of Windsor Collegiate Institute and University of Detroit. During the Great War he enlisted in the Royal Flying Corps. He was injured overseas while flying a scout plane and retired from the service a ranking lieutenant.

He is survived by his wife, Doris, his mother, one sister, Mrs. C. W. Booth, Toronto, and one brother, Gordon.

Minard's for Falling Hair

Minard's is Best for Grip