

# New Residence Reflects Current Architectural Trend

## Greenfield Avenue

(Continued from Page 8)

units, and predicts greatly increased distribution as the advantages of this system become better known. Some of these advantages are: re-

duction in fuel consumption, elimination of coal dust and germs carried by air in motion; reduction in cleaning and redecorating costs; a lowering of depreciation in furniture caused by the dryness of the

air commonly found in houses heated with hot water, steam or hot air; and possibly most important of all, the practical elimination of minor ailments such as colds. These advantages, coupled with the increased value of the investment of any house automatically air conditioned, place this method of heating in the forefront of scientific development.



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### J. R. Douglas Estate Not Taxable

HALIFAX, April 2—(CP)—Property placed in trusts by the late J. Robson Douglas, Lieutenant Governor of Nova Scotia in 1925, was not taxable by the Provincial Government, O. H. Baldwin, Boston Attorney, contended before the full bench of the supreme court today.

Heirs of the Anherst, N. S. financier and insurance man who left an estate estimated at \$3,600,000 when he died in Montreal in 1934, are appealing an order in judgment setting forth amounts totalling \$248,000 which must be paid as succession duties to the province. The judgment was filed by Charles F. Tremaine, K. C., special referee in the case.

He found a total of \$333,000 was due the Provincial Treasury from the estate of the man who established his domicile in succession-free Bermuda a few years before his death. The heirs, Marion Isabelle Davis; Eloise Arnold Grace B. Thatcher and Marjorie Jane Douglas, his daughters, all residents of Massachusetts, paid approximately \$100,000 but appealed the balance.

hours of the first days sitting and will continue tomorrow. Chief Justice Sir Joseph A. Chisholm, and Justices W. L. Hall R. H. Graham and Hugh Ross are hearing the appeal.

The former Lieutenant Governor has been proven non-resident of Nova Scotia, Mr. Baldwin said, and it had likewise been established his heirs had no residence in this province.

With relation to certain trusts he had established, and on which the government claimed succession duties, these were properties donated in 1923-4 to be held for his heirs. The attorney said.

The trusts consisted of "intangible property" made up of securities incorporating which had no " situs " or legal location in Nova Scotia, he argued, the law being such securities have a legal situs where the transfer officer of the corporation are located. None was in Nova Scotia.

Consequently Mr. Baldwin contended, these securities which passed from Mr. Douglas to his daughters and which were deemed to pass upon his death, were outside the taxation powers of the province.

breach of trust or duty on the part of a trustee).

"So all that did pass was property consisting of trusts which had their actual situs outside Nova Scotia and therefore were non-taxable.

The amendment to the succession duties act passed last year by the Nova Scotia Legislature and which made the amended bill retroactive to 1917, was not intended to destroy the vested legal rights of the or any other defendants Mr. Baldwin said he believed.

"So repugnant" would be the action of a Legislature passing laws affecting a pending action, he said, he preferred to believe that since the Legislature did not specifically mention pending actions, they were not to be included in the scope of the act.

Mr. Douglas, he continued had done something which was perfectly legal at the time and which was encouraged by Government—the formation of Irrevocable Trusts. He did not think the Provincial Government would deliberately make illegal what he was doing, an Act until then legal, he said.

#### DONALDSTON SCHOOL

Report for February:—  
Grade X-1. Irene C. rt.  
Grade IX-1. Olin E.  
Grade VII-1. Betty Court; 2. Kathleen Mullen.  
Grade VII-1. Pat Dougan.

Grade V-1. Freddy Court; 2. Bessie Ellis; 3. Foster Ellis and Lewis Court.  
Grade III-1. Joe Dougan; 2. Carl MacDougall; 3. Russel Ellis Vincent Dougan.

Grade I (a)-1. Kenneth Ellis; 2. Fred Dougan; 3. Everett MacDougall and Leonard Ellis.  
Grade I (b)-1. Clarence MacDougall; 2. Pearl Ellis; 3. Emmett Dougan.

100% any Subject: Betty Court; Freddy Court; Irene Court; Edna Ellis.

#### STARS

Grade V—Lewis Court.  
Grade III—Joe Dougan.  
Grade I—Kenneth Ellis, Emily A. Stawart, Teacher.

### Bible Presented As King Crowned

LONDON, April 31—(CP)—Comparatively modern in tradition and antiquity is the ceremony of presenting the King with a copy of the Holy Bible, coming

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right after the actual crowning. This presentation of "the most valuable thing that this world affords" has been observed for certain since the coronation of William of Orange and Mary in 1689. After the Bible is replaced on the altar, a threefold benediction is pronounced by the Archbishop of Canterbury.

"Then shall the King go to his Throne and be lifted up into it by the archbishops, bishops and other peers of the kingdom." Historically the phrase, "lifted up," is full of significance, for it goes back to the days when rulers in this land and in others were actually "lifted up" upon shields, or staves, and were thus enthroned.

Thereafter follows the "homage publicly and solemnly made unto the King." First come the Archbishops of Canterbury and York followed by bishops of the primary sees, the Prince of Wales—if any—and other princes of the blood royal, and the other peers of the realm.

The "homage" consists in kneeling before the crowned Sovereign, with a proverb. A letter of appreciation for flowers was received from Miss Jeanette MacDougall.

touching his crown, and kissing his cheek. All the princes and peers remove their coronets for this ceremony.

The Archbishop of Canterbury acts in all particulars for other bishops and the princes of the blood royal do their homage one by one. The first of the five orders of other peers act on behalf of the rest of their order. After the singing of a psalm, the drums beat, the trumpets sound, and all the people shout.

God Save King George,  
Long live King George,  
May the King live for ever.

Following this acclamation comes the anointing and crowning of the Queen.

ed from Miss Jeanette MacDougall.

Bills amounting to two dollars and ninety cents were ordered to be paid.

Mrs. William White, Mrs. Victor MacPhail and Mrs. Jack MacPhail were appointed as a committee to arrange the lottery of a quilt donated by Mrs. E. J. MacMillan. The proceeds obtained from quilt to be given to aid the out patients of Sanatorium. The questionnaire on Legislation was discussed. Three papers on this subject were read: 1. Should Women Vote—Mrs. Colin MacPhail.

2. Prominent Women in the Public Eye—Mrs. Gifford Bain.  
3. How we are Governed—Mrs. George MacMillan.  
A humorous reading entitled "A Woman buying a pair of shoes on a Warm Day" was given by Mrs. Waldo Bain.  
A piano solo by Miss Louise Bain followed by a sing-song, concluded the programme for the evening.  
The April meeting will be held at the home of Mrs. Gordon MacMillan. Roll Call to be answered

by the exchanging of bulbs or plant slips. Agriculture will be the topic for the evening.

(Patriot Please Copy)

#### POSTAL DISMISSALS

OTTAWA, March 29—Since November 1935, 324 postmasters in the Province of Quebec have been dismissed, postmaster General J. C. Elliott stated in a return tabled in the House of Commons today for E. J. Wermeling (Cons. Verdun). In the same time, 543 mail carriers have been replaced in Quebec Province.

Postmasters dismissed since November 1935, with number of mail carriers replaced in brackets were: Prince Edward Island six (34); Nova Scotia 31 (132); New Brunswick, 56 (151); Ontario 28 (516); Manitoba nine (76); Saskatchewan 11 (197); Alberta eight (165); British Columbia one (64); Yukon, three mail carriers replaced.