

THE CHARLOTTETOWN GUARDIAN

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THE ACT MEANS WHAT IT SAYS

The time has gone by for camouflage politics and the Patriot may as well realize this at the outset. The government organ accuses the opposition press and certain interests of attempting to stir up opposition throughout the country by magnifying the taxation burden and by claiming that there is no need of taxation.

The Patriot knows the opposition—not to taxation as it pretends to argue, but to the present measure of taxation—did not originate with the opposition press but spontaneously and simultaneously throughout the province as soon as the government press and the opposition press published the terms of the bill.

The Patriot's explanation as to the government's good intentions with reference to the enforcement of the Act is not likely to carry much weight in a court of law when some unfortunate is sued for non payment. The court will be guided by what is "nominated in the bond," by what is specified in the Act.

The explanation that the farmer "shall be taxed upon his farm lands only and the merchant upon his income derived from his business" is not according to the Act. Nor is it specified in the Act that only when the latter (the merchant) fails to make a correct return of his income he may be taxed upon his goods or plant or the capital represented by such. The Attorney General repeatedly made it clear in the House that the tax SHALL be levied on the larger amount. If the income tax is larger than the tax on the goods would be then the income SHALL be taxed; if that on the goods is larger then the tax SHALL be on the goods. The Patriot and Liberal expositors at the citizens meeting the other night tried to camouflage this by asserting that the government's intentions were honourable, but the fact remains that the Act has not been worded to suit any other interpretation than that given above.

The fact also remains that the country has been aroused as seldom, if ever, before over the present taxation measure and not alone over the simple question of taxation but upon the manner of it; upon the false pretences and promises under which the government came into power and violated every promise it had made; upon the manner of imposing the tax which in many cases is contrary to every principle of business. This is the interpretation of the present unrest and indignation and no explanations or assertions that the Act does not mean what it says will avail. The opposition suggested many alterations in the Act, which if they had been accepted by the government, would have given the Act the meaning now claimed for it by its Liberal exponents but the Attorney General positively declined to accept such suggestions and the Act means exactly what it says and what the great majority of the electors object to.

WHITHER ARE WE DRIFTING?

It is the same the world over; indulgence is taking the place of duty, pleasure the place of work. The other day the Principal of the Collegiate Institute at St. Catharines, Ontario, said there would "probably be many failures at the annual examination this year because of the surfeit of late parties, dances and entertainments; the pupils had come to school fagged out and (on the day before his statement was made) sixty of the pupils were absent."

Pleasure seeking, avoidance of legitimate work, demands for shorter hours and all the rest of it may be psychologically explained as a natural re-action from five years of war pressure but it is not a sufficient reason for the continuance of present conditions, not a sufficient reason why the very school children should be deliberately and systematically drawn into the maelstrom of pleasure seeking.

That there has been a natural re-action from the sustained pressure of war is conceivable; that such reaction was unavoidable may be conceded; that such reaction is a diseased condition and preventable will not be questioned by sane reasonable men and women.

What are we doing to prevent it, to check it, to cure it? Absolutely nothing. On the contrary we are doing everything to perpetuate it and to intensify it. Are not our churches, our schools, our colleges, our benevolent and charitable and social organizations placing undue emphasis on entertainment? Every move, spiritual, moral or beneficent must be launched by a banquet or entertainment or both as if eating and drinking were the main incentives and the cause merely incidental. Are the days of solid work for the work's sake gone forever or must men and women and children be inveigled to work under cover of an entertainment or by something to eat? We do not believe it. We have simply got into a habit and it is a bad one, bad especially for the young who should be taught that work and service take precedence of everything else; that nothing but work and service really matters; that entertainment and amusement, quite legitimate in themselves, are but occasional condiments to the solid food of real and useful work.

CURRENT COMMENT

Delegations more numerous than usual have been after the Government. In all cases their mission has been in the interest of what they believe to be equity and justice. A kindly ear and reasonable consideration of their argument could easily be of benefit alike to Government and people. But uncouth methods have been given the preference, and those transiently holding the seals of public office, forgetful or else ignorant of their relation to the public, undertake to treat with contemptuous representative delegations consisting of some of the best citizens of the land.

Some members of the Government are morose, petulant and touchy. Cornered up as they have been in the entanglements of their follies, there may be good reason for a feeling of discomfort and gloom, but no matter how aggravating their difficulties, it is no justification for coarseness and discourtesy to those who are nominally, if not in fact, their masters. It has long been the custom to enthrone courtesy in all departments of public administration. So pronounced has this been that the bitterness of political antagonism has failed to make a breach in the behaviour of those whose positions are required to be filled by gentlemen.

Premier Bell has his faults, but ungenerally conduct in his person towards others either in official or private life is not one of them. He is urbane and mannerly. But is in urgent need of some backbone. There should be sufficient strength in his make up to put a curb upon the coarseness of his lieutenants. Though allowing some slight levity towards strong opponents he should at least protect his best and strongest supporters and prevent his own political friends, men of irreproachable honour, being classified as fogies. Those other Liberals, in the rank and file, who declared that they would resign rather than stand for such conduct, have an appreciation of what is right. By doing so they would add dignity to a good reputation. Talk of assembling in bodily force "like Cromwell of old, entering the House, grabbing the mace and sending Honourable Members back to their respective homes," appears in the Patriot, at public and private gatherings and on the street. We believe in and have advocated constitutional means, but if incited by brutal treatment they were impelled to such procedure we could scarcely have the heart to condemn.

Under the caption, "FUN IN THE COUNTRY," the Patriot attempts to make sport of the electors of the 2nd District of Kings County. Amongst those it holds up to ridicule, principally former supporters of the Bell Government, was Mr. Anthony McLaughlin a faithful member of the late Liberal government, and an excellent representative of his district. Ancient Scripture, English history and Pantheon of heathen deities have been ransacked in the search for material to show contempt for the people of this District who had the manly courage to declare their protest against the most infamous political perfidy in the history of the Province. Messrs Cox and McIntyre, who represent this district, are already strong enough upon the black books of those who elected them. They have been asked to resign. Is their unpopularity to be increased by the added insult of the party organ? It may be fine sport for the Court Jester of today, but ere long its "fare thee well, and if forever—fare thee well" will be only too literal, and without the qualifying "if."

Daily Selections Guardian Readers

THE MIRROR AND THE WORLD In the glass one sees smiles; another, tears. Same glass—why is it? In the same world one sees hopes; another, fears. Same world—why is it? The glass reflects the features of him who looks therein. Smile is returned for smile or tear for tears. With the world, as with the glass, one hides what he brings to it. Is a man suspicious and looking for evil? He will meet it on every hand. Does he seek goodness? He will find it all about him, lurking in unexpected places. The traveler, intent on watching for obstacles or enemies, misses the wayside flower, the song of the bird, the music of the brook, the smile of a child. If he is on the lookout for evil, it comes to meet him, and the good is unseen. Are you possessed of fear? You see danger in every shadow; you hear threats in the wind. Smile on the glass, smile on the world. Hope and fear not. Believe in good and expect good in others, and you will find it. Look for sunshine, look for joy, look for love and kindness. Do not miss the good while repining over wrongs, real or fancied. Be yourself what you would see in the mirror. Be yourself what you would find in the world. --The Lookout.

THE IMMIGRANT

It is now permissible to admit that the winter in Canada is cold. Any one who made that admission during the past thirty years was proclaimed an enemy of his country. Mr. Kipling in his noble verse at least implied that snow fell in Canada, and he was assailed with a chorus of protest. The Canadian winter was the great secret. It may now be declared that the winter can be enjoyed. Thirty years ago it was so enjoyed. "Palaces" were built of ice; they were illuminated with coloured fire; the streets were filled with snowshoers in blanket, sash and tufes. Skates rang on the ice and bells on the sleighs. The hillsides were alive with swift toboggans, and the young people had a chance to view the stars in the huge and silent night. But this was bad advertisement. Immigrants would be scared away. Better to insist that Orillia was in the same latitude as Cape Finisterre, and Winnipeg as far south as Havre, Mainz, or Prague. It could not be denied that Winnipeg was cold. The argument was met by saying that, "if it was cold you did not feel it," and that any way it was hot in summer.

The authority of climate will in the long run assert itself since the main concern of the race is to keep itself warm. By a temperate climate is meant one in which men will not perish of cold or by heat. It is the extremes that count. A lowering of five degrees below the normal would destroy the inhabitants of India. The climate of England is the best in the world because it is the most temperate. The mean for the winter is 40 degrees, for the summer sixty, for the whole year fifty. If the weather should remain below freezing for three consecutive days, the condi-

The Patriot says, "The chief and persistent objection raised to the Government's taxation measure... is that with respect to the personal property tax, clause 4 and 5," and it argues that this is only an alternative tax "for the purpose of preventing evasion by dishonest persons." This is not the truth. The act is mandatory. The 10th clause distinctly decrees that "the tax on personal property, if greater than the amount of tax on his income, SHALL BE THE ONLY TAX PAYABLE IN RESPECT TO BOTH INCOME AND PERSONAL PROPERTY" and "if the tax on income is greater in amount than the amount of the tax on personal property, THE AMOUNT OF TAX ON INCOME SHALL BE THE ONLY TAX PAYABLE ON ACCOUNT OF INCOME AND PERSONAL PROPERTY." The Government or its tax collectors have no option but to collect the tax which represents the largest amount, whether the taxpayer is as dishonest as the Government or as honest as the common people.

What the real objection to the personal property clause is, was being laid before the Government by the fox dealers delegation when they were cut off by incivility. In essence, in as far as it applies to companies, it prohibits mergers and co-operation, not only in the fox business but in all associations industrial or mercantile. To illustrate that take ten small business concerns, each earning \$1000 net per annum. Each of these becomes liable for 1 1/2 per cent income or \$15 each. These concerns amalgamate under one head. They have no more stock, do no more business and have no greater income, but under the TAXATION ACT they become liable for 5 per cent income tax or \$50 each instead of \$15, is before they amalgamated. This is not taxing the rich and relieving the poor as they claim. Each of these ten parties are as poor after they amalgamate as they were before, but because they choose to do business together as a company they are (axed an extra \$35 each or \$350, extra on the company. The only result this can have is to prevent organization of companies, and co-operative institutions, and to compel those now doing business to disband and divide up into smaller units, or leave the province. The companies did not object to the personal property tax if used as an alternative to check actual dishonesty. In fact their resolution commended it for that purpose, but for that only. This the Government have so far refused to accept. There is now nothing of an alternative character in the act, and the Patriot and every member of the Government knows that it is an untruth to say that there is.

tions are described as "arctic." The mean annual temperature of Manitoba is just at the point of freezing; the mean for winter is seven degrees above zero, while the range for the year extends from 43 degrees below zero to 98 above. And yet Canadians require for comfort an indoor temperature twenty degrees higher than is considered ample in England.

The consumption of fuel involved in these conditions is serious. In England the heat engendered in the process of cooking the food is held to be sufficient to warm the house. In Canada every room must be warmed to an equable temperature. For their very existence Canadians are dependent upon coal and the country produces only a quarter of the amount consumed. Worse still, the deposits lie at the extreme edges of the continent, or rather beyond its confines, for both in Nova Scotia and British Columbia the main seams are now in the ocean bed, and every year more difficult of access. The quantity raised last year in Nova Scotia fell short of the normal by the million tons. The main dependence is upon the United States, and that supply is precarious. Last year Canada was restricted to 77 per cent of the usual supply; 65 per cent to Winnipeg, 50 per cent to the remainder of Manitoba; but none was allowed to proceed further west. For the past twenty years the price in the United States has advanced by one per cent a year; and ninety years is now set as the period of final exhaustion, by which time both countries will have become involved in a common calamity.

Contrary to the common belief the further north one lives the less open air one breathes. The dweller in the tropics breathes only fresh air; the Esquimaux breathes none. Temperature is only one factor in climate. Elevation and aridity are even more important. The race from which we are sprung demands an equable temperature and a humid air. In the high central plains the women especially "go to pieces," and it is upon them the permanency of any immigration depends. Even from Montreal the summer exodus to the sea shore, mountains, and river is the normal, and all persons who can afford the journey arrange to escape for a

part of the winter at least. From the West relief is difficult on account of the immense distances, and California must remain to most persons as an unfulfilled desire. Permanence of residence is the essential of immigration since migrants sometimes forget to return.

Most foolish of all is the practice of establishing colonies, and protecting the colonists from the results of their own folly, mistakes, or idleness at the public expense. If a man will not work, neither shall he eat, that is a doctrine which must be continually enforced. And yet we are repeating this folly by assembling returned soldiers in the northern wilderness. The men know that for a time at least they will not be allowed to starve, and they prefer to sit in their comfortable, warm, and well lighted buildings, eating "canned stuff," and waiting for the daily mail, rather than extract their living from the niggardly soil. All incentive to labour is destroyed by the assurance of public sustenance.

The situation of immigrants in areas which are subject to periodic failure of crops is only a little less deplorable. In more rational times they were warned by famine to avoid the desert. Now they are taught they will be relieved by public charity, and they have come to demand public charity as an inalienable right. In Alberta there is a vast semiarid region which extends 200 miles north of the American border and from the Rocky Mountains to the Cypress Hills, where the settlers must be succoured at regular intervals. They are a charge upon the public and a drain upon the fertile lands. They will not evacuate the region so long as they are assured of public support.

Human endeavour, even in the matter of immigration, must be confined within the limits proper to it. Banking must be conducted according to its own laws and not by the vagaries of finance. The one thing a government cannot do is to encase in business. The law of business is that the loss must fall upon him who makes it. The business minister is immune. He may launch a ship in December, and all the resources of the country are at his disposal to re-

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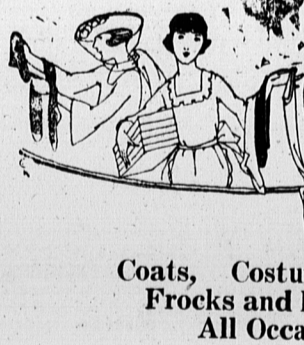
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justify the erection of an hotel. Out of this process arose a Jargon, a series of formulae, in which the word "potential" always had a place. The most popular reading was—to convert potentially into actuality. Mr. Clyde Leavitt puts the formula in more elaborate form—to transmute possibilities into permanent actualities demands a long viewpoint. The formula is only a statement not a solution of the problem. (To be Continued)

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