

B. N. A. Act Changes Vitally Concerns Working People

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content or hopeless despair was unknown among us. Our three provinces were the home of a virile and prosperous people and, in spite of redundant and pedantic theories to the contrary, so would be our comparative economic position today had our succeeding Maritime statesmen refused to permit the Constitution of the Confederation of provinces called Canada to be made the football of partyism and political expediency for the benefit of big interests and the death knell of our Maritime economic and social advancement.

It must be remembered the provinces created Canada and that the creature cannot be greater than the creator. Canada did not create the provinces which were, and in a sense still are, self governing British provinces. Neither is Canada a democracy, far from it, for although the Federal Parliament is, and functions as a democratic body, its powers are rigidly limited by an iron bound constitution which defines, reserves and protects certain matters to the jurisdiction of the provinces, over which the Federal Parliament has absolutely no control. The Confederation of provinces, federally united under the common name of Canada and acting through and by the authority of its Federal Parliament, cannot change or alter in any way whatsoever the terms of the Confederation contract without the unanimous concurrence of all the provinces and, the sanction by means of enabling legislation enacted by the Imperial Government, the Imperial connection being the additional safeguard of minority rights.

The suggestion has been advanced and made much of by certain sections of the press of Upper Canada, that to meet the emergencies of the depression, uniform social legislation is necessary which can only be attained by amending the British North America Act. Such a thesis is erroneous and is undoubtedly a red herring of propaganda for the working people of Canada to becloud and to cover further filibustering not presently apparent.

If the provinces were in agreement that such amendments were necessary and, were prepared to support such a premise, could they not attain to the same end by each province enacting legislation that would be uniform throughout Canada, this by their own authority and without the highly dangerous necessity of sacrificing the sovereign and constitutional rights of their peoples? It logically follows that if the Constitution can be amended once without due regard and grave consideration as to the means and the method by which such amendments may be made, it can be done again and the powers vested in the provinces for the protection of their people will be gone forever. The sublime statesmanship recently manifested by the Government of New Brunswick in their refusal to be railroaded into such a situation is and will be an epoch in our future Maritime history. The action of Premier Dysart and his Government has saved the sovereign rights of his own and the other Maritime Provinces from having that control which the provinces now enjoy by virtue of their constitutional position, passed into the hands of the more densely populated provinces such as Ontario and Quebec, which with their large representation in the House of Commons would be inevitable.

The Maritime Provinces are being bled to death by an adverse trade balance of approximately 85 per cent., our basic industries are stifled by our inability to get our products on the markets of Ontario, Quebec and the West. Our natural overseas markets are throttled by the protective tariff

and customs structures that are as highly beneficial to Upper Canada and the West, as they are detrimental to the Maritimes and, if we surrender our legal and moral safeguards provided by the Constitution what more can we expect than economic obliteration.

From the viewpoint of Maritime labor, nothing more disastrous could befall the working classes of our people. Weak and small would be the voice of the Maritimes if their constitutional prerogatives were not backed up by our Imperial connection. Bad as our economic position may be, it is not hopeless, but we in the Maritimes are a very small minority. Experience has taught us a bitter lesson, vacant farms; idle factor-

ies, and ruined warehouses blaze a pitiful trail from the days of our prosperity. We have lost much but not all. Further power given to a central authority undoubtedly means further concentration of wealth and industry in Ontario and Quebec and in the West, more rabid exploitation of Maritime markets, greater impediments to Maritime development and less and less and still less employment for Maritime labor.

CLIMBS HIGHEST

Miss Elizabeth Knowlton, Vassar '16, has climbed higher than any other living American woman. She has scaled the Himalayan mountains, was the lone woman with seven men to achieve 20,000 feet altitude on the Dahe expedition to Nanga Parbat in northern India. Miss Knowlton also has climbed the Alps, the Canadian Rockies, the Selkirks, and others, and is a member of the Alpine Club.

WOMEN'S PROBLEMS

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she wore one night, and how conceited she was. Well, I blew up one day and I was surprised at myself.

"Well, after we both calmed down a little he said he was sorry. Since then it never has been mentioned, he is more considerate of me, and I haven't noticed a single incident I could criticize. So in my case a little storm cleared the atmosphere and the sun shines brighter than before. Tell me if I did the right thing or should I have laughed it off?"

"TIRED OF LAUGHING."

I think you did just the right thing at the psychological moment, my dear. And the fact that you had laughed it off so many times until "patience ceased to be a virtue," was the reason your explosion was so effective. That and the fact that your husband

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really is crazy about you and other women don't mean a thing to him except for a bit of fun.

Assessors' Notice

The Board of Assessors of Taxes for the City of Saint John

Hereby Require all persons liable to be rated for the year 1936 forthwith to furnish to the Board of Assessors true statements of their Personal Estate and Income received by them in the previous year, which is assessable under "The Saint John City Assessment Act 1918" and Amendments.

These statements must be properly completed in every respect signed and sworn to before an Assessor, Justice of the Peace or any Notary Public and must be filed in the Office of the Board of Assessors not later than FEBRUARY 10th, 1936.

Every employer shall make a statement giving the names and addresses of EVERY PERSON 21 years of age or over employed by him 8 weeks or over during the previous calendar year or at the time of filing and the amount of wages, salaries or other compensations paid to such employee or employees. Section 2, sub-section (14) provides that "Employer" includes every person who employs labour, servants, clerks, domestic or hired help of any kind whatsoever, whether for wages, salary, commission, fee or reward, or otherwise, but shall not include domestic or hired help in private homes.

Section 7 (sub-section 8). The following exemptions on income are allowed:—

(a). One thousand dollars in the case of a married person or householder or any other person who has dependent upon him any of the following persons: (1) a parent or grandparent; (2) a daughter or sister (3) a son or brother under twenty-one years of age or incapable of self-support on account of mental or physical infirmity. Such exemption shall apply to incomes which do not exceed two thousand dollars.

(b) Four hundred dollars in the case of other individuals whose incomes do not exceed one thousand dollars.

Sub-section (10). (1) Every person over the age of twenty-one years engaging in any business, trade, profession or occupation resident in the City and who has so resided for not less than three months intermittently or consecutively and is not otherwise taxed under Section 6, shall pay to the City on demand a minimum tax of five dollars for the general purposes of the City and the amount thereof may be collected in the same manner and with the same remedies as other taxes. In no event shall the taxes of any person, not being a pauper, be less than the minimum tax.

Such exemptions shall apply only in cases where sworn statements have been filed with the Board of Assessors of Taxes within the time called for statements by their notice and such statements must set out whether the applicant for such exemption is married or has dependents.

Section 32. If no return, or a fraudulent, incorrect or insufficient return has been filed by a person required to file a return under the provisions of this Act, and the person so in default refuses or neglects, after notice, setting forth such insufficiency or fraud, to file a proper return, the assessors shall determine the personal property or income of such person taxable under this Act, according to their best information and belief, and shall assess the same at double the amount so determined. In the case of sickness, absence, or other disability of a person liable to the tax the assessors may allow such further time for filing the return as they may deem necessary.

Sub-section. (2). Every person liable to taxation under this Act shall keep open for inspection, during business hours, by a member of the Board of Assessors, or a chartered accountant employed by said Board, books of account showing in detail his income as defined by this Act, his gross revenue, total purchases and sales, stock in trade and all assets of every description. If no books of account, or fraudulent, incorrect or insufficient books of account are kept by any person, or if any person shall refuse to give a member of the Board of Assessors or a chartered accountant employed by the said Board, access to his books of account, the Board of Assessors shall value the income, turnover or personal property of such person according to their best information and belief and shall assess the same at double the amount.

ALSO, special notice is hereby given that all owners of AUTOMOBILES, TRUCKS, HORSES, CARRIAGES, BOATS, Etc., which are classified as Personal Property, are required to file with the Board of Assessors a statement of the value of same, otherwise they are liable for double taxation, as provided for under the Assessment Act.

DATED THIS 2nd DAY OF JANUARY, A.D., 1936.

LEMUEL F. SEWELL, Chairman.
E. J. MOONEY
H. J. SULLIVAN

Board of Assessors.