SPANKINGS OF

able to sit down right afterward.

to the roof and went back when they

"Do Your

Duty First-

Think of Your

Rights Later"

-Rt. Hon. Stanley Baldwin.

The accepted rules of

the road are guides to

regulate traffic. It is not

sufficient that the letter

It is our duty and ob-

ligation to respect the

property and lives of

others. Anything less

denies the spirit of hu-

At all costs, let us avoid

responsibility for acci-

dents.. As Rt. Hon. Mr.

Baldwin has properly

said—"Do your duty

first. Think of your

Government

Province of

New Brunswick

man relations.

rights later."

of the law be obeyed.

down drains.

became hungry.

the Observation Home

THE DAILY MAIL

NEW BRUNSWICK'S ONLY HOME COMMUNITY PAPER

THE MAIL PUBLISHING COMPANY - J. L. NEVILLE, Manaping Editor. Published every afternoon (except Sunday) at 3274329 Queen Street, Fredericton, N. B.

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FREDERICTON, MONDAY, JUNE 28, 1937.

Exempt From Taxation

The Canadian Federation of Mayors and Municipalities, through its economist, Mr. H. Carl Goldenberg, has taken an encouraging step in studying taxable valuation and exemptions with a view to standardization. The anomalies of municipal taxation are recognized, but few people realize the extent of property exemptions and appreciate their effect on taxable properties. By means of a questionnaire Mr. Goldenberg has learned that the ratio of exemptions to taxable valuation in sixty-six cities and towns ranges from 8.5 per cent. in Waterloo, Ont., to 107.7 per cent. in Joliette,

While a precise basis of comparison has not yet been established, because some municipalities have excluded municipal properties in replying to the question under "Government property," the information throws valuable light on the exemption practice. Exempt properties enjoy the same services as those taxed, and it is obvious that the larger the proportion of the former the heavier the taxes on the remainder.

Ottawa, seat of government, has the highest ratio of exemptions in Ontario at 51.8 per cent., and Toronto, the Provincial seat, has but 15.5. In Niagara the ratiio is 45 per cent., in Owen sound 31, Galt and Stratford 24, Sault Ste. Marie, 22.6, Orillia 20, Guelph and Mimico 19 each, Welland 18.9, profit in that if they are too stupid Hamilton 18, St. Thomas 17.7, and Peterborough 17.6.

Quebec has three municipalities out of thirteen listed in which the ratioo of exemption exceeds 100 per cent. The highest recorded elsewhere is Halifax at 67 per cent., with North Vancouver following closely at 66 and Vancouver 65. In the latter, improvements are assessed at 50 per cent. of

What will be done about the situation, if anything, is yet to appear. Some municipalities grant tax exemptions or fixed assessments to bring in industries. In Toronto, concessions are made to low-priced houses. The exemption problem has been considered from time to time, but the civic and clarinet player. He received his authorities have invariably found reasons why changes were inadvisable.

Nevertheless, it is a problem in these days of burdensome realty taxation. If there is to be action to relieve property, one of the first moves | ian, sound teacher and grand felshould be to consider whether exemptions are allowed fairly in relation to low," is De Courcey's description of

The Federation can have no more important task than the study of property taxation, which is "killing the goose that lays the golden egg." Some Chateau Laurier, Ottawa, Ont.; The means of relief are necessary.

The Will to Achieve

Is it Providence that gives to seriously handicapped people compensating out to any other orchestra hockey advantages Consider the cheerfulness of the blind. Their affliction appears, team to play for fun, money or musito develop a new philosophy that enables them to enjoy life. Persons bed. cal instruments. ridden for years become resigned and almost cheerful. Those who suffer acute and prolonged pain bear it with a fortitude that amazes people in good

Perhaps it is the will to overcome handicaps that accounts for what many unfortune people seem able to do. Any one may recall examples of success achieved by fearfully handicapped individuals. For example, this week a young man born deaf and dumb was awarded the degree of Bachelor of Science by the University of London. He was also granted an Association of landed at Algeciras from Ceuta, Mothe Royal College of Science, which will enable him to study for other de- rocco, within the last few days, act

How did he do this? Starting life without hearing or speech seems a army, they entrained for Malaga and hopeless prospect, What brought to this boy the vision of success and how to Cadiz. attain it? Some years ago a Toronto youth badly crippled and spending his days in an invalid's chair passed all the higher school examinations; but he had sight, and hearing, and speech. School tutors were glad to visit his home and help him with the necessary studies. No doubt the London boy had similar instruction in the language of the deaf and dumb; but, in the first place, there must have stirred within a firm determination to struggle against famous Old Parr, who is supposed to terrible odds: an ambition that might not have come to him had he been as have reached the age of 152, in the other children.

Speechless and in a world of silence, he pursued studies that led to a high university degree; and he is not finished yet. So there is justification for which any human being has lived is the assumption that, if many doors are shut to some individuals, others around 120. This was a French-Cathat people in possession of all their faculties know little about are open- nadian who died early in the 19th

- U

SNAPSHOTS

Two Fredericton golfers were discussing the game the other day when one said to the other: "By the way, how is your wife's golf?" "Oh, said the other, "she goes round in less and less every week." "Yes, I know," said the other, "the women all do, but what I wanted to know is "how is her golf?"

The caption under a wedding picture in another portion of the press shows why Editors' hair gets gray.

Rights: Any special advantages to which we have grown accustomed.

The Russians have at last found an Eden free of capitalism. They are colonizing the North Pole.

It is difficult to get a truce in Spain. Neither side stays licked long enough to think it is a good idea.

People favored a managed currency. There is a feeling that it shouldn't be the only thing to es-

Thumb-sucking by babies is said to lead sometimes to eczema. The trouble is to make babies understand what eczema is.

It is nearly always the accidental meeting, or the chance acquaintance, which leads to marriage-not the planned campaign; because a girl is always so much more natural and attractive when she's not out for

What this department wonders is how Amelia Earhart feels at the end of a day when she has only walked around the block.

Physicians say that stupid persons are lucky in immunity from many nervous troubles. But what is the o realize their immunity?

Jasper Musicians

(Continued from Page One) They will be heard on the radio regularly throughout the summer sea

Mr De Courcey is well known all over the continent as a saxaphone schooling under the famous Vincent Lopez and played in his orchestra for some years. "A marvellous music his former teacher.

The De Courcey orchestra for the ast few years has been heard at the Windsor, Montreal; The Belmont Manor, Bermuda, where they played over the CBS on last New Year's eve programme, and many other well known hotels. A unique part of the De Courcey organization is that they have a complete hockey team in the orchestra and have an open challenge

Italian Official

(Continued from Page One) Vivita Vecchia, near Rome, June 24,

More than 10,000 Moors, Arabs, and other Foreign Legionnaires have cording to reliable information today To reinforce the rebel Spanish

Centenarian's

(Continued from Page One) them to be untrue.

"I am satisfied," he said, "that the 17th century, was nowhere near that age. After prolonged research, I am century, believing himself to be only 105. The authorities made an official investigation, and satisfied themselves that he was really 113. There are well authenticated cases of persons living to the age of 111."

Germany to Reopen

(Continued from Page One) Hitler addressing a body of men resterday in regard to the Leipsig bombing incident said that the attitin regard to the non-intervention committee. There was particular

Sealed Tenders will be received by the undersigned Town Clerk of Devon, N. B., for the repair of the resermeaning in his continued remarks voir at South Devon according to notably in his statements when he specifications on file in the Town said "In future we shall take our Office at North Devon, up to and insafety in our own hands.' cluding the 30th day of June next at 12 o'clock noon.

The lowest or any tender not necessarily accepted. Certified check for ten per cent. of amount of tender must accompany each tender. Dated this 21st day of June at the Town of Devon, N. B.

TOWN OF DEVON

TENDERS FOR REPAIRING RES-

ERVOIR

(Signed) W. A. HAINES, Town Clerk. Canada Playing

(Continued from Page One) NO USE IF BOYS CAN than \$7,500,000,000 for a powerfu? land, sea and air force, and all the work pertaining to these efforts are advancing at a pace never seen or heard of in the history of the British ísles. Then again, the rest of the LONDON, Ont., June 26-If boys can sit down after a spanking they haven't Empire is really co-operating much been spanked properly, Juvenile Judge more than official reports seem to Donald Menzies told a mother in court indicate, and which may be explaintoday. The woman said she had pun- ed for diplomatic reasons.

All contracts issued by the Admirished her boy, but admitted he was alty demand early delivery and com-Her son was one of the nine charg- mittees of the Ministry for the Coed with breaking and entering the ordination of Defense are continual-National Grocers' warehouse and re- ly urging that every possible effort moving a quantity of goods. Other be made to speed up all plans. It is damage was done to the property known that a number of inducements have been offered to obtain the sea when the boys threw canned goods and air equipments as soon as pos-Five of the boys appeared earlier sible, and with this specific object in in the week when the court learned mind, the British Government has four others were included in the gang urged the trade unions to admit skillwhich took the groceries, carried them ed and experienced workers from places outside the British Isles, with the result that many Canadians and Strict supervision over the boys, Australians will be able to get jobs who must be off the streets after 7 in these enterprises. Likewise the o'clock at night, was ordered. Two of trade unions have permitted many the boys, one a 15-year-old lad with thousands of apprentices to engage an 80-year-old father, were sent to in this work. Furthermore, a recirocal arrangement has been made y the British Government whereby the ship-building corporations are constantly increasing the wages of the skilled workers by 20 per cent. or 15 per cent. in the case of the unskilled labourers, and the lowest scale of wages for the apprentices

> It may appear as a sensational tatement but according to some reorts of those who should know about such developments, it seems that during the year a 5,200 ton and three 9,000 ton cruisers will be launched, nine destroyers will be completed by late summer, 16 heavily armed 1,850 ton torpedo boats are due for delivery in the fall, 19 submarines may be ready for operations before 1937 passes away, and by next year it is expected that five 10,000 ton cruisers will be put into commission, seven lighter craft, 24 escort, anti-submarine and minesweeping sloops, and many aircraft carriers of at least 22,000 tons each with an outfit of no less than 70 aircraft on each one.___

In simple words the British Government, with the co-operation of the rest of the British Empire, including the Dominion of Canada, plans to carry out the whole British gigantic naval programme by 1938 which would be no less than four years earlier than the time set by Parliament, and this sensational development is of the highest possible significance to every person living in any part of the British Empire since it infers that no further bluffs of an interna-

tional character will be tolerated. An intensive and carefully-planned advertising campaign coupled with a certain degree of business recovery in the United States are the reasons for a belief amongst certain officials of the Government in Ottawa that the trade resulting from tourists will create a new record this summer.

It may not be realized by many Cator in stimulating and increasing the son, visitors to the Dominion len a the border.

Here's that Fast "Phillips" Way

To Alkalize Stomach Quickly



the way to gain almost incredibly quick relief, from stomach condition arising from overacidity, is to alkalize the stomach quickly with Phillips' Milk of Magnesia.

You take either two teaspoons of the liquid Phillips' after meals; or two Phillips' Milk of Magnesia Tablets. Almost instantly "acid indigestion" goes, gas from hyperacidity, "acid - headaches" — from over-indulgence in food or smoking - and nausea are relieved.

Try this Phillips' way if you have any acid stomach upsets. You will be surprised at results. Get either the liquid "Phillips" or the remarkable, new Phillips' Milk of Magnesia Tablets. Only 25¢ for a big box of tablets at drug stores.

ALSO IN TABLET FORM: Each tiny tablet is the equiv t of a teaspoonful of tine Phillips' Milk of



Capitol NOW PLAYING

A Little Bird Told Charlie and Charlie Told the World! As the town's tattling reporter Charlie give the neighbors a new ensation ... but wait'll you see the sensations the neighbors give Charlie.

> CHARLES RUGGLES ALICE BRADY

> > -- in --

"MIND YOUR OWN BUSINESS"

A Paramount Picture with Jack LaRue William Demarest

Popeye Cartoon

Shows at 3, 7.15 and 9.15 Mat 10c, 20c-Evg. 15c, 25c Plus Tax

HERE THURS. - FRI. - SAT. RALPH BELLAMY JOAN PERRY, in

"Counterfeit Lady"

Added Attraction — ROSCOE KARNS RUTH COLEMAN, in "Night of Mystery"

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trade is an extremely important fac- penditure during their brief stay in tion of plane manufacturing at Van-Canada and exactly 2,198,181 automorevenue of this country. Last sea- biles entered the country from across years was announced here by the

Therefore, the Federal Governmer made every effort to bring more and more tourists into Canada, especially one may be able to judge from the facture. advance reports by the experts of the Tourist Bureau throughout the country and the large number of enquiries received by the officials for information, road maps and other details part o fa \$35,000,000 Canadian nationabout rural and urban centres of the al defense programme. The Blackburn Dominion, it appears certain now that the investment of the Federal and reconnaissance plane, powered authorities in this branch of trade will return remarkable and some unbelievable profits.

HERE MONDAY



HERE WED. AND THURS.

BRUCE CABOT MARGARET LINDSAY, in "SINNER TAKE ALL"

Also-LOUIS-BRADDOCK HEAVYWEIGHT

WILL RESUME **BUILDING PLANES** AT VANCOUVER

nadians but it is a fact that tourist sum over \$275,000,000 in direct ex- SEATTLE, Wash., June 25-Resumpcouver. B.C., after a lapse of five Boeing Aircraft Co. of Canada, Ltd.

A contract for construction of 11 planes of the Blackburn "Shark" type for the Canadian government revealed with the announcement of the reependuring the summer months, and if ing of the plant for aircraft manu-

Recently the plant has been engaged chiefly in construction and repair of motor boats.

The government contract represents "Shark" is a British torpedo-bomber with a single engine and having a top speed of 152 1-2 miles an hour. The Vancouver Boeing plant will produce the planes within two years

WHEN YOU GET PRICES LIKE THESE IT'S NEWS!



BULK TEA JUMBO 45c RIPE TOMATOES 15c 1b. LIBBY'S BAKED BEANS 2 TINS 25c

PEOPLE'S BENEFIT STORE

A. B. Sweed, Prop.

Cor. King and St. John Sts.

Imitation of Nature

Journeying from Peiping, China, to Chicago while kept alive in a respirator, frequently dubbed the "iron lung," a Chicago man stricken fourteen months age by infantile paralysis is principal actor in a drama that demonstrates at once the ingenuity of man and the superior wisdom and genius of nature. Because he has to have mobile hospitalization, including the "iron lung" that has been a great life-saver since its American invention, the ude of other nations was quite evident Chicagoan will make the trip at the expense of \$50,000, and after reaching home will need the respirator for a long time.

Before the invention of the respirator there was no life-saving substitute for the partially paralyzed lungs. The "iron lung" has come into service as a necessary part of well equipped hospitals, a product of human genius. But how much better Nature functions for man! The machine weighs 1,100 pounds, is seventy-four inches long, sixty-five high and forty-four wide. It requires electric current for operation, and generators must be provided for it on part of the trip. Thanks to human ingenuity for this substitute for natural breathing-but blessed be Nature for the neat, compact and usually self-repairing breathing apparatus installed before

THE STATE OF STATE OF