

Are You Coming To Elim, Frederiksted, May 13th to May 20th?

There will be held a week of special services at "Elim", Frederiksted, beginning Sunday, May 13th through to Sunday, May 20th to which all are cordially invited independent of creed.

Sunday Services: 6 and 11 a. m. and 7.30 p. m. Each Evening at 7.30 p. m.

Special Music and Singing will be rendered by Bro. G. C. Willard, Jr. of Boston, Mass.

You are sure to hear something beneficial in sermon and song so come and bring your friends.

C. S. MAYHEW, Pastor.
CARRIE S. GICK, Missionary.

Mails Close

for the United States, Europe etc.,
by s. s. Paria at 4 p. m. tomorrow.

VOTERS OF CHRISTIANSTED TOWN AND SUBURBS.

Every voter of Christiansted Town and Suburbs should make it a point to vote for DR. D. C. CANEGATA. Let it be a record vote.

COUNTRY VOTERS.

Remember the ticket that is JESSEN'S is also BERG. vote for JESSEN, BERG.

A VOTER.

H. BERG.....	X
O. C. GRANADY	
H. JESSEN.....	X

The above is an illustration of the Voting Ticket in which electors for the Christiansted Country District must be careful to affix their mark as shown. Those who are new in this business will exercise caution only to make an ordinary X opposite the names of the candidates they choose; nothing more nor less or the ticket will be rendered invalid. Polling commences 1 p. m. Saturday, May 12th.

A VOTER.

PROCEEDINGS OF THE COLONIAL COUNCIL FOR ST. CROIX.

(Continued from yesterday's Avis.)

Government Secretary (Gaffney) remarked: Mr. Chairman. The Honorable

2nd Member for Christiansted Town stated in his explanations the reasons for deletion of the personal tax that the Committee of the whole House believes that the work of assessing the whole island is too great a task to impose upon one man, and that the Committee has formulated a committee of five men to do this work. An ordinance similar to the one now under discussion and which was introduced here two years ago has been working in St. Thomas for the year 1922 and has not been found too great a task for one man to assess all the properties in St. Thomas and St. John.

As to expenses, the Tax Assessor is appointed at \$1,200 per year, his office expense will not exceed \$500. If \$5,000 is to be collected as the Honorable 2nd Member for Christiansted Town has said, the assessor, in carrying out the duties of his office in assessing the real properties can, at the same time, assess the personal properties also. The method adopted in St. Thomas is to send out a printed form asking the owner to give such information as would be of value to the assessor, and the assessor takes this form in actual view in assessing. He is not arbitrary. It is difficult to ask the Colonial Council to visualize the work, but I venture to say that in one year after the law has been put in operation the man in the street will have a great familiarity with the tax he has to pay. As I previously stated it is the fundamental principle of the Government of the Virgin Islands that personal property be liable to taxation as the real property.

2nd Member for Christiansted Town (Canegata) remarked: Mr. Chairman. I am very sorry I am forced to speak today for I always like to study my point before I speak. What I said was no assessor can be expected to assess with accuracy, and in support of that I quoted the report of the Tax Commission of Virginia. Perhaps I did not explain myself quite plainly.

1st Member for Frederiksted Country District (Andersen) would like to know how much the assessed value of personal property in St. Thomas amounted to?

Government Secretary (Gaffney) replied: I haven't the figures with me. I can furnish the information on written request.

1st Member for Frederiksted Country District (Andersen): I figure the tax on personal property in St. Croix at the rate of $\frac{1}{4}$ % will not be more than two to three thousand dollars, and will hardly pay for an assessor with his office expense and automobile.

4th Appointed Member (Blackwood) remarked: Mr. Chairman. I received a Bulletin from St. Thomas the other day, it is dated April 13, 1923, and I see a committee report on taxes which is as follows:

"After careful study of the ordinance providing for the assessment,

levy and collection of Taxes upon Real and personal property, the committee finds that the conditions of the islands are at present so that as few burdens as possible should be placed on an already struggling community, and as much encouragement as possible given to induce initiative and capital to the islands, for which reasons, the Committee cannot recommend any Tax whatever on personal property.

"On the other hand the Committee considers it reasonable that everyone possessing real estate located in the community and who can thus be said to control or hold its natural resources should in due measure partake in the burdens of the community, and contribute towards its upkeep and reasonable and necessary expenses."

"For these reasons the Committee recommends the tax on real estate, with due consideration given to the deplorable and depressed state of affairs ruling in the island owing to general conditions; and also with a view of encouraging industry by not placing an undue tax burden; we recommend the following amendments:"

"The tax on personal property handicaps the local business man, as it draws upon such non-producing revenue material or on stock from which revenue is very limited or uncertain, and in the end works against the income tax as the limited means of the local business man does not permit him large investments wherefrom proportionately large gains may be derived. It certainly offers no inducement to capital coming to these islands, where the prospects of remuneration are rather slight, and risks of unusual nature, as hurricane, endangers investments."

continuing the member said,—It seems from that report that the St. Thomas Council passed the personal tax and are now regretting it. The reasoning of the Committee is in line with our reasoning. I am willing to pay as much tax as it is possible for me to pay, but I am not willing to be taxed out of house and home. That's Americanism; and I profess to be an American, and a red blooded one at that.

1st Member for Frederiksted Country District (Andersen) remarked: Mr. Chairman. I would again like to put on record something, and that is, the dangerous condition the enterprises of the island are in at present. The Company I am representing had a loss last year of about Frs. 800,000 and of that loss the land tax, road tax, Immigration Tax, Export Tax and other taxes amounted to about Frs. 250,000. I consider increased taxation at the present time out of the question. It may be possible to talk about increasing taxation at a future time but not at present. During the seven years I have been working for Bethlehem we have been having three