Publication.

IT is hereby brought to public notice that, effective this date, Lieutenant Commander William S. Zane, Supply Corps, U. S. Navy, has been appointed Government Secretary of the Virgin Islands of the United States, and Acting Chairman of the St. Thomas Harbor Board, relieving Lieutenant Commander John J. Gaffney, Supply Corps, U. S. Navy.

Government of the Virgin Islands of the United States, St. Thomas, July 16, 1923.

HENRY H. HOUGH,
Governor.

Notice.

PUBLIC notice is hereby given that the School Year 1923-24 will begin August 13, 1923.

Sec. 18, Chap. XXXV, of the School Law, provides:

"All children must attend school "from the beginning of the school year "nearest their sixth birthday, and "they shall continue to attend school "regularly until the close of the school "year after their fifteenth birthday."

All children six years of age, or over, (provided they have not already been dismissed from school), must be present in their respective schools at 8.30 a. m. on the above date. Non-attendance, except for legitimate cause, is punishable by fines imposed on parents or guardians.

Children who will not have attained the age of six years by August 13, 1923, but who will become six years of age before February 13, 1924, must also be enrolled on August 13, 1923.

No child, except in the case of a new arrival in the island, will be admitted to school after October 1, 1923, unless he can show fitness to undertake the work of a class already established.

ARTHUR E. LINDBORG,
Director of Education.

PROCEEDINGS OF THE COLONIAL COUNCIL FOR ST. CROIX.

(Concluded from yesterday's Avis.)

With Government and the Council's consent 2nd Discussion opened.

No one requesting the word 2nd Member for Frederiksted Country District (*Curry*) proposed that 2nd Discussion be closed.

1st Member for Christiansted Town (*Abramson*) seconded the member's motion.

The Vice Chairman put the motion to the vote.

10 members voted for; none against.

2nd Discussion closed.

With Government and the Council's consent 3rd Discussion opened.

No one requesting the word the Vice-Chairman closed 3rd Discussion, read the amendment and put it to the vote.

It was unanimously adopted.

The *Vice Chairman* remarked: The Ordinance is adopted and goes to Government.

1st Member for Frederiksted Town (Jackson) and 2nd Member for Christiansted Country District (Berg) left the meeting.

Government Secretary (*Gaffney*) inquired of the Vice-Chairman whether there was anything in the Rules of Business forbidding discussion on a matter even though one Member of the Council is present.

The *Vice-Chairman* answered no.

Government Secretary (*Gaffney*): Government would like to have the tax law come up today.

2nd Member for Frederiksted Country District (*Curry*): Mr. Vice-Chairman, I wish to have it recorded that discussion will be carried on in spite of the fact that there is not a quorum present.

The Vice-Chairman brought up item 2.

Item 2.

Colonial Council Bill No. 12, Session 1922-23.

2nd Discussion on Colonial Council Bill No. 12, draft of an ordinance introduced by Government providing for the assessment, levy and collection of taxes for the Municipality of St. Croix.

Government Secretary (*Gaffney*) remarked: Mr. Vice Chairman. Persons should be taxed on a fixed scale corresponding to the value of their property holdings in the community. Property has been variously defined, Webster says:

"Property is....anything, or those things collectively, in or to which a man has a right protected by law."

Bouvier's Law Dictionary, third edition declares:

"Property in the strict legal sense is an aggregate of rights which are guaranteed and protected by the Government......the term "property" embraces every species of valuable right and interest, including real and personal property, assessments and hereditaments, it includes money, credits, things in action, etc.

"Real Property is land, and generally whatever is erected or growing upon or affixed to land." It is more exactly defined by Section 14, 15 and 16 of the proposed ordinance.

"Personal Property in Law, is estate or property that is not real, consisting in general of things temporary or movable; chattels; originally property recoverable by a personal action." (Section 17.)

The Sub-Committee of the whole House in its printed report to the Colonial Council gave no explanation of their amendments. Government has vainly sought the reasons underlying opposition to the tax on personal property.

A clear out expression of the reasons actuating the unanimous opposition of the sub-Committee to this feature of the revise Tax Law is requested.

It has been stated in first discussion that the personal property tax does not square with Adam Smith's cardinal principles of: "(1) Equality, (2) Convenience, (3) Certainty and (4) economy. To the contrary, it complies fully with these requirements.

The retention of the Horse, Carriage, and Boat Tax provided by the Ordinance of February 22, 1855, was a wise act on the part of the sub-Committee and Government concurs in their action, but cannot accept this as a substitute for the personal property tax, as it would be incomplete and not reach far enough in taxing the personal property of those individuals and corporations possessing taxable wealth of this nature. The Horse, Carriage, and Boat Tax does not extend to live stock on farms or in the towns, such as cattle, mules, jackasses, swine, sheep, goats, etc.

Nor does it tax the machinery of sugar mills, lighters, sloops and other vessels, electric light plants, money in the bank, stocks and bonds, etc.

Therefore the personal tax feature of the law now before the Council should not be dropped as it, in effect, more widely distributes the privilege of contributing to the support of the Municipality, and as nearly as may be, in accordance with the ability of each to pay.

3rd Member for Christiansted Town

Sunday Night Concert BY Industrial Brass Band

A. SEBASTIAN FORBES,
Conducter.

-:- *PROGRAM* -::

March.......Zamboanga........Villaflor
Overture..Frolic of the Nymphs. Myers
Foxtrot........To Morrow........Turk
Onestep....Ten-Ten-Tennessee....Young
Waltz....Stand Up and Sing for your Father....Burr
Foxtrot..You Tell Her I S T-U-T-T-E-R.. Rose

EXTRAS.
ANTHEM.