

CHRISTIANSTED THEATRE

8.15. THURSDAY EVENING 8.15.

Tonight At Bethlehem 7.30

"GERALDINE FARRAR"

IN

"THE RIDDLE WOMAN"

DESCRIPTION

THE RIDDLE WOMAN is a drama of the mysteries of a woman's soul; the uncertainties of a woman's heart. It is a story in which blind passion is contrasted with true love; bad men with good men; weak women with strong; in which the frailty of woman proves to be her tower of strength—the defender of her purity.

It is a battle of the sexes. It depicts the attraction of evil for good. The tensity of its sex appeal grips, sways and thrills. It is a photoplay that speaks as tellingly as the spoken drama from which "The Riddle Woman" was picturized.

Carl Jacoby wrote this sensational story of three women who have fallen, one by one, into the artful coils of a rascal. How the second woman saves the first and the first woman saves the third from the machinations of this unspeakable blackguard, makes a three-act plot of unusual dramatic interest. The action of the play takes place in Copenhagen, Denmark, and New York.

MONDAY

"Vera Gordon" in "The Greatest Love".

ADMISSION

Reserved Seats.....25c.
General Entrance.....15c.
Children 15c. and 10c.

PROCEEDINGS OF THE COLONIAL COUNCIL FOR ST. CROIX.

(Continued from yesterday's Avis.)

2nd Member for Christiansted Town (Canegata) remarked: Mr. Chairman, I am certainly not prepared to speak on this question today and that's the reason why I did not venture any explanation. Had I known that I would have been called upon I would have spent a little time in getting my thoughts to ether. I have no authority to speak for any of the other members so what I might say today is purely my own personal opinion.

Every scheme or system of taxation is, I think, generally based or supposed to conform in some way to the four cardinal maxims of taxation which was first laid down by Adam Smith, viz: (I) equality, (II) certainty, (III) convenience and (IV) economy; and all discussion or criticism as to the merits of the scheme is based as to the extent or manner in which the system conforms to these four canons. This system does not conform to these canons in many subjects, a complete analysis with reference thereto I am unprepared to make today.

First and foremost this is mainly an

agricultural country and every exceptional tax would obviously tend to check agricultural improvements, and knowing as well as we do the peculiar and uncertain conditions our staple industry we cannot as we stated in our memorial enact legislation that would unduly burden our resources and tend to check our commerce and business. A tax on personal property is a check placed on accumulation and in consequence indirect production will be lessened.

One more point regarding the assessor—No assessor however expert can ever be expected to assess all kinds of personal property to satisfy the requirements of the laws with even approximate accuracy except he is endowed with divine wisdom. I happened to come across sometime ago a report of the Joint Committee on Tax Revision in the State of Virginia, an extract of which I have here at present, and which shows the injustice wrought by such a tax through the disproportionate assessment of large and small properties. The investigation covered over 16,000 pieces of property and showed that while the average ratio of assessment to the true value was 33%, parcels worth less than \$500 were assessed at 47% of full value, and parcels worth more than \$10,000 at only 28% of full value. That investigation I think will furnish us with a fair estimate of what we can expect from our assessor.

Again, another point, from the maxim

of economy is the amount of unnecessary vexation which the tax would cause, and while it may be argued that vexation is not expense, it is equivalent to the expense to which every man is willing to redeem himself from it.

Before the Congressional party in St. Thomas His Excellency, the Governor stated in response to a member that it was useless to enact taxation when there was nothing to tax. We all endorse this statement. I understood too that this ordinance is a result of the visit of the first Congressional Commission in 1920, and the object aimed at was not so much to increase taxation as to change the system, now this Council has just prepared a memorial and placed before Congress its view on the matter, viz: that the Congressional report of 1920 had no bearing on St. Croix and was due to too hasty investigation of the subject and requested an investigation; that statement has been unanimously adopted. I don't see therefore how we can consistently go ahead today and make contrary statements to those records which are before Congress. According to my calculation even if you eliminate the tax on personal property and tax only real property on the assessed basis proposed by the Committee you will have an increase of \$3,000 over the amount now collected under the present system.

Further to eliminating the personal tax we can do away with the assessor and all the expenses of his office and then effect a saving of \$3,000. At the very most we reckon that not more than \$5,000 personal tax can be collected on this island from which the expenses of the assessor's office will have to be deducted. Now the ordinance eliminates the Horse, Carriage and Boat Tax, we propose to maintain this still which gives us a net income of over \$5,000. I think I have said all that I wish to say.

Government Secretary (Gaffney) remarked: Mr. Chairman, The 2nd Member for Christiansted Town has enunciated the four points of taxation and the first is equality. I would like to know if it confirms to the canon of equality to tax real property and allow personal property to go without any tax? The Boat, Horse and Carriage Tax was proposed to be stricken, we found since this ordinance has been before the Council that the proposed exclusion is a mistake. Some one has said that every new tax is a bad tax and every old tax is a good tax; this is only a change in the form of taxation. The Congressional Commission which visited these islands in 1920 has these words to say:

"The Commission found the system of taxation in the islands unjust, inefficient, and archaic. We recommend that the entire system be reformed, with a view of securing a greater income, which we believe possible, and in order also to more fairly equalize the burdens of taxation."