

MAY THE NEW YEAR bring Prosperity and Happiness to you and yours.

THE CARROLL RECORD

CHARITY FOR ALL is a Virtue worth cultivating by all, especially just now.

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TANEYTOWN, MARYLAND, FRIDAY, JANUARY 11, 1918.

Please watch the Date on your Paper.

No. 28

THE TAXATION OF PERSONAL PROPERTY.

Schedules for Assessment Sent to Taxpayers This Week.

Taxpayers of Taneytown and Uniontown districts (Nos. 1 and 2) were visited, this week, by the blank forms on which to assess themselves for personal property. This is the regulation form adopted by the State Tax Commission for the whole state, and is not a Carroll County product. Like most such documents, it does not appear to have been gotten up in the simplest and clearest form, and it might have been accompanied by more definite information as to how to arrive at desired results.

Even when the forms used are perfectly clear it is a difficult matter to arrive at honest and just conclusions, as most articles of personal property do not have established cash market values; and when there is added to this the disinclination to pay taxes, the making out of such returns is always more or less a difficult problem.

However, as very few are now paying any tax whatever on personal effects, it is proper that they should do so, and that they should make their reports fairly and without evasion, and with full realization that they must be sworn to. A close study of the forms, with a real desire to understand them without pretending not to, will help a lot toward filling them out; and when one is not clear, the Commissioners' office will give its help.

The law itself on the subject, so far as it relates to Household furniture, is found in Chapter No. 393, Acts of 1916, and is as follows:

"Be it enacted by the General Assembly of Maryland, That Section 7 of Article 81 of Bagby's annotated code of Public General Laws of Maryland, title "Revenue and Taxes" subtitle "Exemptions" be and the same is hereby repealed and re-enacted with amendments; said amended section to be as follows:

"Section. Beginning with and for the year 1915 and thereafter, all household furniture and effects in this state held for the household use of the owner thereof or members of his or her family shall be exempt from taxation for state and local purposes to the extent of \$500.00 of the assessed value thereof; but nothing herein shall be construed to apply to any furniture or effects held or employed for purposes of profit or in connection with any business, profession or occupation; provided that any county may levy for local purposes upon household furniture and effects in excess of one hundred dollars of the assessed value thereof in the discretion of the County Commissioners of said county."

We get from this that so far as household effects are concerned, they are exempt from state taxation, but that it is optional with the County Commissioners to tax in excess of \$100.00. It is perhaps also true that the Commissioners can await any changes made in the law by the present session, before taking final action. The Commissioners likely mean to tax all Household goods, held by individuals, over \$100.00 in amount. As to Farm personal property, we understand that the old law providing an exemption of \$300.00 on implements, etc., is still in force, but the excess over the exemption will be taxed.

This is important to remember: that those who may not receive a blank, but own sufficient personal property to be taxed, are not exempt, but must apply for a blank on which to make a proper return to the Commissioners; and the penalty for failing to make a return of property applies to those who may not receive a blank, as well as to those receiving them.

We reproduce here a definition given of "tangible" and "intangible" property, as published in a Philadelphia paper.

"Tangible property includes stocks, bonds and accounts receivable, notes, and other evidences of indebtedness. Property like good will, and trade marks, is intangible."

This has not been our conception of the words, but as the opinion above purports to come from the Collector of Internal Revenue, at Washington, it is likely widespread in its application.

Free Agricultural Course for Carroll County Farmers.

A wonderful opportunity is offered to the farmers of Carroll county in the Short Course on Agriculture, Live Stock and Domestic Science, to be held at the Opera House, Westminster, on Monday and Tuesday, Jan. 28th and 29th, 1918.

Prominent lecturers will be in attendance at each session, which will be held at 9:30, 1:30 and 7:30 each day.

The committee in charge, is as follows:

Executive Chairman, Harry M. Kimmey; Secretary, Roland P. Baile; Chr. Arrangements, Geo. E. Marker; Chr. Finance, Walter R. Hook; Chr. Publicity, Robert T. Shriver; Chr. Reception, John H. Cunningham; Chr. Entertainment, Prof. Geo. F. Morelock; Chr. Class Room and Materials, W. Frank Thomas.

Up to the time of going to press all arrangements have not been made, but full and complete details will be published in this paper, next week.

Advertising Worth Most Now.

Don't complain of the "high prices," and not read the advertisements in the Record telling of "bargains." If there ever was a time for the use of advertising space, both by dealers and readers, that time is right now. Everybody wants to be sure of "buying right" and this can be done in no better way than in taking unusual thought of where to buy, and this gives the merchant an unusual opportunity to tell his story—to give the wanted information.

An occasional advertiser said in our office the other day—"It has always paid me to advertise, because I always found somebody who wanted to buy, that I didn't know of." That is the whole secret of advertising—reaching people who do not come to a place of business and make their wants known, and the country is full of such.

Advertising is of little use to educate regular customers, but it is of great use to reach the others, and it is the new business—the unattached customers—that makes the increase in a business. The ones you "don't know of" are the ones to get after, and they are ready to come, when attracted and invited—when "it pays them" to do it. So, don't complain of slow business when you are not trying to make it faster.

A Good Subscriber to Have.

The Sykesville Herald, last week, told a fine story about one of its best "boosters," as follows:

"Mr. Jeremiah Flohr, of Flohrville, is one of the valued members of The Herald Family. He personally subscribes for and sends to friends, nine copies of The Herald and renewed his subscriptions for all of these at the close of the year. He has done this every year since The Herald came into being. Such a friend and supporter is worth having, indeed, and we are very grateful to him."

The Mr. Flohr mentioned is also a reader of The Record, and is the father of J. E. Flohr, of near Tyrone, who is soon to become a citizen of Taneytown.

An "Idle Acres" Proposition.

A recent issue of the Weekly News Letter, issued by the Agricultural Department, contained an article that is a fair sample of well-meant advice that is of little or no real value. It is headed "Idle Acres" and urges the reclaiming of patches of low ground on farms, as follows:

"Just at present, when the world is engaged in the most gigantic struggle in its history, the forces of democracy against those of autocracy, the product of these idle acres is needed. This is an excellent time to put them into use. Small patches of wet land can be drained at small expense. Between now and the opening up of spring work there is ample time to do the work. This year the farmer has been able to sell his products at a fair price and has the money with which to buy the tile. Every farmer, part of whose farm is unproductive because it needs drainage, should take advantage of the present opportunity to add to his cropping area by supplying the necessary drainage. These lands will produce more than average farm lands. Every product will help win the war."

This work may be done "between now and the opening of Spring," so the writer says. Hardly in this section of Maryland, we think. At any rate, what is the use in more acres when the average farmer already has more acres than he can handle, with his limited help? However, the drainage question is a very important one, and wherever it is possible to reclaim waste land, and make it productive, it ought to be done.

Barn Fire Near Emmitsburg.

Eighteen head of cattle, nine horses and a number of hogs were burned to death early Monday, when fire of an unknown origin destroyed a large barn on the stock farm of Patterson Brothers, known as the Byers place. When discovered by the tenants on the farm, the roof of the structure was in flames and by desperate efforts eight head of horses and 36 head of cattle were liberated. Ten tons of cottonseed meal, a quantity of hay and fodder were consumed. Two large silos at either end of the building are thought to be intact. The loss is estimated at about \$8,000.

Articles Used in Emergency Rations.

The equipment of no soldier is complete without emergency food rations. United States troops are supplied with three different parched maize-meal packets and three chocolates. The former is a revival of the maize-meal of the American Indians, on which they could exist for days while hunting or on the warpath.

The "chain-shot" ration furnished Belgian, French and Tonic soldiers is a winter food of compressed meat. There are more than a dozen varieties of compressed teas used by the Russian commissary. Compressed rice and macaroni is supplied Oriental forces. Oat-bread in sausage form is used by some of the North British troops.

A curious ration is the compressed fig coffee of the Central Powers, which may either be utilized for food as it is or converted into a coffee-like drink. Smoke-dried pears are used in the same armies. The Swiss soldier receives an emergency ration of white chocolate, made entirely of cocoa-butter and sugar.

An Italian army chocolate is in sausage-length form, while their plum duff goes into a beef membrane.

THE LEGISLATURE GETS PROMPTLY TO WORK.

Committees Appointed and Legislative Routine Begun.

The Legislature assembled on Tuesday night, and after the naming of committees, went promptly to work introducing bills, among the first being one providing for State-wide prohibition, the sentiment apparently being to dispose of both measures early in the session, and get them out of the way of "log-rolling."

On Wednesday, the first clash over the annexation bill occurred over a motion to enlarge the Judiciary Committee by giving it an additional member from Baltimore and Anne Arundel counties, but the effort was defeated, the House refusing to suspend the rules.

The Senate was as prompt as the House in getting to work, and the outlook is that "time killing" will at least not be indulged in during the opening weeks of the session.

The following were among the bills presented in the Senate:

Giving the elective franchise to women, in Presidential elections, by Senator Warfield, and providing for the registration of women, by Senator Duvall.

Permitting the employment of prisoners on the state roads, by Senator Harrison.

Amending state laws to prevent sending out of the state any wild game, by Senator Duvall.

Placing a prohibitive tax on automobiles geared to exceed 35 miles an hour by Senator Metzgerott and certain amendments to the automobile laws by Senator Warfield.

The following were among the bills presented in the House:

The Baltimore annexation bill by Mr. Norris, of Baltimore.

The repeal of the Wilson ballot law, by Mr. Fisher, of Prince George's.

A bill giving absent soldiers and sailors a right to vote, by Mr. Connelly, and a companion bill establishing this right by Constitutional authority.

A bill carrying into effect the "home rule" proposition for counties, passed two years ago, by Mr. Bennett, of Wicomico.

A bill proposing an amendment to the Constitution providing for the election of State Treasurer by the people, by Mr. Wise.

A resolution to ratify the federal prohibition amendment, by Mr. McDowell.

A bill providing for higher pay for members of the Baltimore police force.

Senator Warfield is a member of the following Committees: Agriculture and Labor, Amendments to Constitution (chm), Civil Service and Election Reform, Contingent Expenses, Education, Finance, Library, Pensions, Printing, Railroads and Canals, Retrenchment of State Expense, Revaluation and Assessment (chm), Supervision of Employees.

The members of the House of Delegates from Carroll County have been assigned to Committee by Speaker Wooden, as follows:

Mr. Ely—Elections, Claims, Agriculture, Public Records.

Mr. Leatherwood—Ways and Means, Library (chm), Roads and Highways.

Mr. Kephart—Judiciary, Inspection (chm), Hygiene, Labor.

Mr. Wooden—Rules (chm).

Woman Suffrage on its Way.

The Woman Suffrage amendment to the Constitution of the United States passed the House of Representatives, on Thursday. The measure now goes to the Senate where its passage is more doubtful, as it must secure a two-thirds vote. President Wilson helped it through the House by announcing himself in favor of it. The Southern States mostly oppose the measure.

Ship losses and crop failures abroad have brought about such a serious food situation in the Allied countries that the United States is planning to release for export an additional 90,000,000 bushels of wheat, although the country's export surplus has been shipped by mid-December.

Our Mail Situation.

Last week, The Record failed to reach hundreds of subscribers in this county before Monday, because of the fact that our mail train, South, on Friday evening, due at Taneytown at 4:34, did not arrive until 6:20, and missed the W. Md. connection at Keymar at 6:12 for Baltimore, Westminster and other points East. This train has been running late, this week, but has not missed the connection, and we are hoping that it will not miss again for a long while.

The discontinuance of the W. Md. early mail has hit Taneytown hard, especially as the later train taking its place fails to connect with the N. C. R. train north, thereby continuing the old feud between these two lines for "no connections" from Baltimore. Therefore, instead of getting Baltimore, Westminster, and general county mail at 7:00 A. M., as formerly, it now arrives about noon. This means that any communication mailed along the line of the W. M. R. R., for The Record must be sent not later than Thursday morning, as our forms must be closed and on the press by noon, Friday.

We are going to watch the situation closely, and perhaps go to press Thursday evening or Friday morning, if necessary. In the meantime, we trust that all of our patrons will be patient, resting assured that it is our business to make the very best of the present very much mixed-up train service, which is not merely local, but very general throughout the country.

We have had complaints from Philadelphia and Baltimore, as well as other points, of delayed delivery of The Record. Even members of Congress, in speeches made in that body, are complaining of the late delivery of their own personal mail—a day or so late. All complaints, so far as this office is concerned, must be charged up to the mail service, and not to us, as we are doing our very best.

Christmas at the County Home.

(For the Record.) The spirit of giving was surely exercised to its fullest extent in Carroll County, at Christmas.

Although our people had been called upon repeatedly for contributions during the past year, to so many worthy causes at home and abroad, the fund furnished by the good people of the County to carry brightness to the inmates of our County Home, instead of falling off, exceeded even the usual generous contribution, and this Christmas was, perhaps, the best and brightest since they have become wards of the County.

The steward and stewardess, Mr. and Mrs. Barnes, and their daughters, Misses Rhoda and Edna Barnes, had been untiring in their efforts to give the place a festive look, and the garlands of green, and red Christmas bells, made every room look bright and attractive and added greatly to the festive spirit.

The only sad feature of the day, was the extreme illness of Mrs. Emma Snyder, who had been an inmate for seventeen years, confined to an invalid's chair, until the past few months, when she has been unable to leave her bed. Her patience and resignation, and her bright, sunny smile have always been an inspiration, and even as we sang our Christmas carols, her sweet, gentle spirit was quietly passing into the land, where sickness and sorrow are unknown, and where she will be at rest, "Forever with the Lord."

The wishes of the inmates were gratified in every particular, and the soft slippers and other little comforts provided will give many an hour of pleasure and happiness. No one was forgotten, even the "wandering way farer," who asked for a night's lodging, was given his package, and "somebody's boy" may have remembered happier days and home by the gift.

At 2 P. M., the large dining-room was filled to its utmost capacity, and it was pleasant to see faces from different parts of the County, and to realize how the interest in these annual festivals is growing with the people.

The services consisted of singing Christmas carols by a choir with Mrs. Wm. Kimmey at the organ, prayer by Rev. E. T. Mowbray, pastor of Centenary M. E. Church; and an address by Rev. Chalmers Walk, pastor of St. Paul's Reformed church. After gifts had been distributed, and every inmate given, in addition, a supply of confectionary and oranges a committee from the "Sunshine Circle" of the Brethren Church, of Westminster, who were present, also gave each inmate a package containing a gift.

A very pleasant feature was the presentation to Mrs. Barnes of a pretty china celerly dish, and to Mr. Barnes, a flash light, by Miss Annie Hailey, one of the inmates, on behalf of the other inmates, in which she expressed their thanks for the kind treatment they had received during the two years they have had charge of the Home, and regret that they would leave in the Spring.

Before the services, Mr. and Mrs. Barnes entertained at dinner, the County Commissioners, County Treasurer, and a number of personal friends.

Thanks are due to all who so kindly contributed, nearly all of whom I have been able to reach personally or by card, but as a number of contributions were sent anonymously, I trust I may be able to reach them through the press, and tell them how much their gifts were appreciated and how much pleasure they helped to give.

Thanks are also due the following firms and associations: the press of the County for notices and for copies of their papers furnished throughout the year; to Babylon & Lippy, Nussbaum & Jordan; Retreat public school, Miss Annie Barnes, Principal; Mrs. Nussbaum's Sunday School class, New Windsor; Primary School, New Windsor, Miss Edna Wilson, teacher; Aid Society, Church of the Brethren, New Windsor, through Mrs. Mollie Selby; Trinity Lutheran and Presbyterian C. E. Societies, Taneytown, and a very liberal contribution from Camp McClellan, Amiston, Alabama, accompanied by the following card: "With kindest thoughts and best wishes for Christmas and the New Year, for our old friends at the County Home. Co. C, 112th M. G. Bat." which was greatly appreciated.

MARY B. SHELLMAN.

THE INCOME TAX WILL REACH A GOOD MANY.

Important to Find Out Whether it Applies to You.

The income tax is to be paid on the net income you received during the year ending Dec. 31, 1917. Do not wait for a blank to be sent you, as the law puts it up to every person coming within the law to attend to having himself taxed—to get the blank, and the information, if he needs any, as to how to fill it out.

We had thought of saying a great deal in the way of giving light on the law, but it is such an important and complex matter that those who have reasonable doubts as to whether they are included, should go to Westminster and see Attorney John M. Roberts, who will be at the Postoffice each week day until Feb. 5, from 9 A. M., to 5 P. M., the acting as Income Tax officer for this county.

We shall therefore give only a few main facts, and cover a few of the most commonly asked questions, from the information we have, which is believed to be correct.

The tax is to be paid by unmarried men or women who received a net income of over \$1000. during the year, and by married men and women, or heads of families, whose net income exceeded \$2000. for the year; and on the excess as found, a tax of 2 percent is to be paid.

Husbands and wives may make a separate return of income if each exceeds \$1000. However, if the income of either is less than \$1000, but their combined income exceeds \$2000, a joint return must be rendered.

There are questions under the general heading of those entitled to pay the tax, that we shall not attempt to answer; for instance, whether widowers, or widows, are considered as "married," or "unmarried," and we shall not undertake to decide what is meant by "head of a family."

It is also to be remembered that this is an "Individual" Income tax proposition, and has no bearing on returns to be made by "incorporated" business concerns, which is an entirely separate matter.

The time of making the return is on or before March 1, 1918, and the penalty for failure to make return ranges from \$20.00 to \$1000., and in addition, you will also be liable to pay a 50 percent additional tax.

The tax applies also to guardians, executors, administrators, or trustees, acting in behalf of wards, or the estate or trust for which they act.

There are certain exemptions, which we will not attempt to fix definitely. There is an exemption allowed of \$200 for each dependent child under 18 years of age, or over that if incapable of self-support. In general, it seems that such expenses as rents, payments for labor, cost of seed and fertilizers, actual necessary repairs, general taxes, insurance, and some other items, are legal exemptions.

Personal, and general living expenses, are not exempt, nor can a taxpayer claim remuneration for his own services. Amounts paid out for tools, implements or equipment, or for permanent repairs or improvements to a property or business, are not deductible.

By "gross income" is meant all receipts from salary, wages, commissions, personal service and fees, profit from any trade or business, or from the sale of property of any kind, rents, interest on notes or other securities, dividends, royalties, etc.

"Net income" means the amount of income left after the allowable deductions have been made, and it is on this that the 2 percent tax must be paid.

We have a copy of the "Income Tax Primer," issued by The National City Company, of New York, that purports to be authoritative, and it may be examined at our office. It contains 43 pages and covers 107 separate points, or questions; but, as we said at the beginning, we would advise all who suspect that they come within the law, or near it, to confer with Attorney John M. Roberts, at Westminster, for exact information.

Ready-made Soldiers Letters.

Letter writing, and poetry construction, for the soldiers in the Camps, is said to have developed into a business, and many chaps who are neither handy with sentence construction, nor a pen, are said to patronize the "ready-made" stuff. Any way, poetic effusions, read "back home" with much interest and pride, have appeared in print in different sections of the country, credited to as many different authors. As a sideline letter and poetry architecture likely comes in handy as a revenue producer.

Big Profits for Coal Operators.

Government investigation of the coal situation has shown two things: that many coal producing companies have been making excessive profits; and that the export of coal to Europe will be considerably reduced, so that the conditions in this country, this winter, can not be repeated next winter. England will therefore be compelled to supply France and Italy with much larger quantities than this year. Government operation of the mines may be resorted to, or government purchase of the entire output of the mines.

For a good public sale, register it in The Record.

Prohibition as a State Wide Question.

Prohibition is a state question. It is a proposition in which every Marylander is interested. It involves a question of justice. Eighty-five per cent of the state is now under Prohibition. If this great area finds Prohibition good, why should it not apply the law to the remaining small portion of the state?

The state ought to establish Prohibition by the quickest attainable means. That is, a law to cover the whole state enacted at once by the Legislature. Every interest of the individual, the community, the state and the nation demands action—prompt action—now. The scarcity of fuel, the shortage in cereals, the great demand for man power in factories and at the front, demand that not every institution or business not essential to the well-being of the people should be stopped, and stopped at once.

If that be true, what is the sense of delaying or jeopardizing Prohibition by quibbling over the fact that Baltimore gave a large majority against Prohibition in November, 1916? The nation was not then in a great war. Even if that vote reflected the real sentiment of a majority of the people of Baltimore, which we seriously doubt, majorities do not always represent the best interests of all the people, especially where selfishness, as in this instance, was the predominant factor in the voting.

Does any fair-minded man believe that the proper thing to do is to leave this question for settlement to Baltimore alone? This question is a matter of state concern. It is state-wide, not local in its bearings.

The thing for the Maryland General Assembly to do is to proceed at once to effectuate the accomplishment of state-wide Prohibition—at once by statute, having in mind the welfare of the whole state, rather than the few banks, breweries and liquor dealers of Baltimore, Alleghany county, and Annapolis. The Legislature should openly proclaim its belief in the righteousness of this proposition and then exercise the manly courage necessary to live up to that righteousness.

Nor is this process of obtaining Prohibition a new thing. There are now in the United States, 27 states under Prohibition. Of this number thirteen were made so by the action of the Legislature, without reference to any referendum, past or future. Those who endorse the referendum, or offer it as an excuse, do so under the hope that the selfishness of mankind will come into play and lift from their shoulders the responsibility placed there through their election to the Legislature.—American Issue.

Uncle Sam Wants Thrift.

A new year's plea for war time economy to assist the United States in financing itself and the allies has been issued by the federal reserve board in the form of a suggestion to banks to promote thrift campaigns in their communities.

Banks are urged to tell the people that by saving, they serve their country in these four ways:

"1. They enable our own government and our allied governments to obtain the goods required with the requisite speed. As everybody knows, time is a most important factor at this juncture. Coal, copper, steel, and foodstuffs are cases in point.

"2. By saving goods not required by the government they release corresponding quantities for export to other countries in exchange for which needed supplies may be secured. To illustrate: If everybody in the United States would cut down consumption of cotton and woolen goods even to a slight amount, goods to the value of millions of dollars, would be available for export and could be made the basis of exchange to pay for much needed supplies of copper and nitrates for ourselves, and beef and wheat for the use of our allies, obtained in South America.

"3. By consuming goods in smaller amounts, not only are goods saved, but money is saved, and the people thus put in a position to absorb and pay for the war loans of the government out of savings.

"4. By diminishing the consumption of goods and by paying for government bonds out of savings, instead of from funds borrowed from the banks, both the rapid rise of prices of goods is retarded as well as banking inflation, which accelerates the rise of prices."

Proceedings of the Orphans' Court.

Monday, Jan. 7, 1918.—George W. Galt, executor of Sarah Alice Galt, deceased, settled his first and final account.

John C. Spangler, administrator of Archer S. Koontz, deceased, reported sale of personal property.

Tuesday, Jan. 8, 1918.—The sale of real estate of Edman H. Weaver, deceased, was finally ratified and confirmed.

Cornelia L. Myers and Nettie A. Weaver, executrices of Edman H. Weaver, deceased, settled their second and final account.

Robert L. Funkles, executor of John B. Funkles, deceased, settled his first and final account.

Emory A. Fox and Grover C. Fox, administrators of William H. Fox, deceased, returned inventories of personal property and debts, and received an order to sell personal property.

To live as comfortably now as in 1914, working people are obliged to spend, for bare necessities alone, 88½ per cent more than was needed before the war.