

MACHINERY TAX BILL FINALLY PASSED.

History of a Political Issue in Carroll County.

The brief news item in the last issue of the Record concerning the Machinery Tax question, was correct, and we are indebted to Attorney W. L. Seabrook for the following complete review of the case.

The general mass of the taxpayers of Carroll county will be glad to learn that the Legislature passed the Act authorizing the County Commissioners to repeal the resolution passed by the commissioners on January 18, 1915, exempting from taxation the tools, machinery, manufacturing implements and engines of firms, corporations and individuals actually engaged in manufacturing, and that the bill now only awaits the signature of Governor Ritchie to become law. The commissioners attempted to repeal this resolution in 1921, and to tax such property. The B. F. Shriver Co. canners, resisted the payment of taxes on its tools, machinery, etc.

The commissioners brought suit. The Circuit Court for Carroll County decided that the County Commissioners had been given authority by the Acts of 1914 only to exempt such tools and machinery, and had conferred no authority to repeal an exempting resolution when such had been once adopted; and that they were without authority so to do unless such special power should first be given by the Legislature. The Court of Appeals of Maryland sustained this decision of the lower Court. A bill as introduced in the Senate of 1924, by Senator Daniel J. Hesson, to give this authority to the commissioners, but it failed to pass.

The attitude of the candidates for the Legislature in the election of 1926 on this question, was a chief issue in the campaign, and the candidates who made public pledge to the people to use their influence in the Legislature to secure the passage of an Act enabling the commissioners to repeal the exempting resolution of January 18, 1915, were elected. They were: Geo. P. B. Englar, Republican, as Senator; and C. Ray Barnes, Chas. B. Kephart and Melvin W. Routsen, Republicans, and C. Scott Bollinger, Democrat, as members of the House of Delegates. (Note: Jesse P. Weybright, candidate for the House, but not elected, was also openly favorable to the repeal of the resolution.—Ed. Record.)

In fulfillment of their pledges, the promised bill was introduced in the Senate by Senator Englar, and in the House by Mr. Bollinger. The bill in the Senate was referred to President McIntosh, Senator Englar and Senator Linticum, of Howard county. The House bill was referred to the Carroll county delegation. The bill introduced in the House by Mr. Bollinger was passed by that body, and sent to the Senate, where it was referred to the Finance Committee. William L. Seabrook, the regular counsel of the commissioners, and Guy W. Steele, as special counsel, made a number of visits to Annapolis, appearing before the committees, accompanied on one occasion by the commissioners, Geo. E. Matthews, Mayor of Westminster, representatives of farmers' associations, and other citizens, demonstrating the fact that with the exception of three large manufacturing industries and a very few smaller concerns and individuals, the people of the county, including most manufacturers, large and small, are practically unanimously in favor of the passage of the empowering Act.

After many delays, and in the face of intense opposition on the part of the few corporations antagonistic to the bill, the Finance Committee consented to favorably report the bill, but felt that there should be given some extension of time before the authorized repealing resolution should become operative, and therefore added an amendment: "provided, however, that all such tools, machinery, manufacturing implements and engines which may have been acquired since the resolution of the County Commissioners of Carroll County of date January 18th, 1915, and down to the date of repeal of said resolution, as authorized by this Act, provided the resolution of repeal should be had, shall continue hereafter to be exempt from assessment and taxation in Carroll county from date of the passage of said resolution of repeal for a period of five years thereafter."

The effect of this Act is that, when the County Commissioners shall adopt a resolution repealing the exempting resolution of January 18, 1915, all tools and machinery acquired prior to January 18, 1915, and all new tools and machinery which shall be acquired by any firm, corporation or individual after the passing of the repealing resolution, shall immediately become assessable and taxable; and that after the expiration of five years that such tools, machinery, etc., when ever acquired, shall become assessable and taxable, as though the exempting resolution of January 18th, 1915 had never been in operation. The Finance Committee's report was adopted by the Senate, the bill as amended returned to the House, and the amended bill concurred in by that body.

We are giving considerable space in this issue to important late proceedings of the legislature, which forces some other matters that would otherwise occupy first page, to other pages in the issue.

SEED CORN THIS YEAR.

A County Wide Seed Corn Testing Plan Inaugurated.

The severe freezing early last fall has caused a serious situation in Carroll County this spring. Farmers all over the county are finding their seed corn has been badly damaged by frost injury and mold. Even men who have specialized in producing seed for years are finding the corn they selected and stored under favorable conditions has been damaged to considerable extent, making necessary the selection of each ear.

Last year's seed, or corn from the 1925 crop, is much safer to plant than the 1926 seed; but this is scarce and much has been damaged by new corn being stored on top of it.

To help the situation a plan has been worked out to test seed corn for germination on a rather large scale. County Agent Walrath, in co-operation with the six agricultural departments of the Westminster, Charles Carroll, Mt. Airy, Sykesville, Hampstead and Manchester High Schools, and the Carroll County Farm Bureau, will furnish the labor to conduct the tests. They will be assisted by several banks and business concerns in collecting the seed that the farmers want tested.

Briefly the plan recommended is this: 1st., after the corn has been selected for external appearance, it is recommended that at least two grains, one from each side of the ear near the center, be examined carefully to note the condition of the germ. The skin over the germ should be cut away with a sharp pointed knife. A healthy germ is plump, creamy white in color, waxy in texture and cust firm. Frozen germs are discolored and stringy. 2nd., it is further recommended that the butts and tips of each ear be cut off with sharp hatchet or corn knife. This will show whether the cob is moldy or discolored. This is very important this year. 3rd., any ears about which there are any other doubts should be tested for germination.

This is where the announced plan for testing seed corn begins:

1—Six grains from various places of each doubtful ear should be placed in a numbered envelope. These can be secured from the several banks which are co-operating in this project or other sources. The County Farm Bureau is providing these for their membership. (In some counties where the plan has been used, church collection envelopes have even been sent in, but this is not recommended for Carroll County.)

2—Small numbered card board pieces are then fastened to the butts of each ear as the corn is sealed in each envelope.

3—The numbered envelopes with the side grains from the numbered ears are then sent either to the banks or directly to the high school departments or the office of the County Agent.

4—When the test is completed, a report will be mailed out, showing the ears to discard.

To take advantage of this plan calls for prompt action. No farmer in the county need plant seed corn of doubtful germination this year. Seed from outside the county is very apt to disappoint.

Taneytown Folks in Auto Wreck.

While Harry Baumgardner, Jr., was conveying five employees from Taneytown to the Newark Shoe Factory, Westminster, on Wednesday morning, in a light roadster, the car came into collision with a heavy motor oil truck, owned by the Island Export Company, of Baltimore, on Geiman's Hill, at this end of Westminster.

It is reported that the truck failed to give half of the road, forcing the car into a collision that practically demolished it. The driver of the truck, John W. Snider, was placed under arrest and was fined \$5.00 for reckless driving.

The occupants of the car were Misses Gladys and Lavina Baker, James Burke, George Kiser and Harry Baumgardner. The two girls were pretty body cut about the face and hands; Burke was but slightly hurt while Kiser and Baumgardner escaped injury, except that all were more or less shocked and bruised.

Cement Mixing Demonstration on Jacob Null's Farm.

The cement companies of the United States are giving one-half cent on every bag of cement they sell to support a Portland Cement Association. This national association is entirely educational in nature and employs a large staff of engineers. As the farmer has recently become such a large user of concrete they have inaugurated a farm engineering service to help the farm users of cement with their concrete problems.

County Agent Walrath has secured the service of their resident engineer Mr. C. E. Wise, to give a series of demonstrations on the latest methods of mixing concrete and reinforcing milk cooling tanks.

The first of these will be held at Taneytown, Monday, April 11, at 1:00 o'clock, on the farm of Jacob Null and Son, just outside of Taneytown, on the Littlestown road. These gentlemen have a milk house under construction. This demonstration on the construction of an insulated milk cooling tank should be of particular interest to the dairymen of the county. All farmers of the county are invited to attend and talk over their concrete problems with this engineer.

THE LEGISLATURE NOW ADJOURNED.

Carroll County and Other Late Legislation Passed.

The following bills applying to Carroll county were finally passed in the closing hours of the legislature.

The bill replacing manufacturing machinery in the taxable basis (see full account elsewhere.)

To authorize the county to borrow \$250,000 for roads.

Fixing the salary of the Sheriff of the county.

Authorizing a bond issue of \$600,000 for the erection of school buildings; subject to referendum.

Authorizing the re-indexing of certain legal documents.

Considerable opposition developed on the final passage of the Howard county "dry" bill, the "wets" trying hard to table the bill, but failed, and the bill itself was passed by a large majority.

The last fight, of a partisan character, was over an amendment to Hagerstown's charter which would have enabled the Republicans to control the city council. The bill was so amended as to cut out this feature.

Every one of the Governor's appointments were confirmed by the Senate, as one of the last acts of the body.

The Sunday observance laws are all retained, and all efforts to legalize bowling, moving pictures and athletic games in Baltimore, failed.

A survey of the work accomplished shows that there were 1,191 bills introduced in the two houses, 703 in the House and 488 in the Senate. Of this number 613 were adopted and the rest killed, either outright or left in committee. Of the 613 adopted the Governor has signed 448 and will hold up the rest until later in the month.

It will not be known for several weeks how many of these bills affect the general laws of the State and how many are local in nature. Past experience, however, would indicate that approximately 75 percent of them are only local in their scope.

A few acts of the Legislature will affect every person living in Maryland. In this category are the budget bills which appropriate for expenditures during 1928 and 1929 approximately \$31,000,000, most of which will be derived from taxation of one sort or another.

Auto Accident near Westminster.

A delegation of State officials of the State Camp of the P. O. S. of A., met with an automobile accident, last Saturday night, as they were returning to Baltimore after a visit to the Camp at Pleasant Valley. There were two autos, the first being occupied by Wm. J. Heaps, Wm. J. Carter and Q. E. Weant, and the second by Paul Newkirk, Frank E. Brendel, and Mr. Hohman.

The first car operated by Mr. Weant had gotten quite a distance ahead, and when near the Littlestown-Westminster road stopped to wait for the second car. There was some down grade on the road at the point, and when the second car came up the brakes failed to hold, and there was a rear-end collision. Both cars were considerably damaged, especially the rear car that had to be towed to Westminster for repairs.

Mr. Newkirk, who was operating the rear car, was cut about the head with broken glass from the windshield. None of the others were seriously hurt, but were considerably shaken up, and all reached the city about 2 A. M., without any further mishap.

Mr. Wm. W. Doub Dead.

William W. Doub, of Middletown, prominent in Lutheran Church work and Christian Endeavor, and Secretary of the People's Fire Insurance Co., Frederick, died at Johns Hopkins Hospital, Baltimore, last Saturday evening from uremic poisoning, after an illness of about two months, aged 61 years. Mr. Doub was well known to many in this section of Carroll county.

He was secretary of the Brotherhood Committee of the Maryland Synod Lutheran Church, and a director of the Lutheran Theological Seminary, Gettysburg. He was associated with various movements in the interest of public welfare and was highly esteemed and regarded as one of the most useful citizens of the county.

Westminster Annex Vetoed.

Governor Ritchie, on Wednesday, vetoed the act extending the corporate limits of Westminster, on the ground that the area of about 732 acres covered by the bill seemed to be excessively large, and that much of this area would receive no benefits from the increased taxes paid.

No More Wave Bands.

The Radio Commission has reached one decision; that there will be no widening of the broadcasting bands, but will continue to allot to small broadcasters the wave bands below 200 meters. This means that the 732 stations now using the higher wave bands will have to be rearranged in some way that will clear up the now very much mixed-up situation. All of these will lose their licenses April 24, but may continue until adjustments are made.

BOARD OF EDUCATION.

Proceedings of Monthly Meeting Held This Week.

The regular monthly meeting of the Board of Education was called to order at 10:15 A. M., in the office of the Board on Tuesday, April 5, 1927. Mrs. Forlines was absent.

The minutes of the previous meeting were approved as read.

The list of bills as presented to the Board was approved and ordered paid.

As directed by the Board, the counsel, Charles O. Clemson, wrote the opinion which was considered, approved, and signed and ordered to be filed among the archives of the Board and a copy of the same to be put on the minutes. The substance of which is that the Board stands by its original decision of February 3rd., authorizing the removal of Miss Nicht as principal from the New Windsor school.

The following outline of consolidation and transportation adjustments were authorized and approved by the Board to take effect at the opening of school in the Fall.

(a) Extending the Hunter bus route to Manchester to carry Old Post to Manchester.

(b) Close Wentz and transport to Manchester.

(c) Carry 7th. grade from Mayberry to Taneytown. Bearmount will close for lack of numbers and many children go to Mayberry.

(d) Close Bird Hill and Louisville and transport to Mechanicsville.

(e) Close Highland View and transport to Winfield.

A report on bids for a new truck and authority of the County Commissioners to permit same to stand in the budget was rendered and authority issued for purchase of a Chevrolet truck from Rudy & Rudy.

Authority was granted to undertake the reconstruction of the storage and repair building on Lincoln road on the authority that the County Commissioners granted us to allow the same to be put in the budget.

The Superintendent was given authority to have the fence between the school property at Keysville and the property of Wm. E. Ritter rebuilt at the expense of the Board.

The application of Miss Gladys Phillips to be granted a scholarship for two years to Western Maryland College was given due consideration and refused on the grounds that while she was a teacher in the service of Carroll County she was not a resident of the county and she, therefore, could not claim under the scholarship law a right to a scholarship in some particular district.

The list of urgent contingencies which developed at the opening of school, amounting to \$6290.00, granted by the County Commissioners and which had not been levied for, was authorized to be covered by the acceptance of a warrant from the County Commissioners.

Requests for contributions to local funds raised for purposes indicated were presented to the Board which contributed \$10.00 to the amount already raised in each case.

Mexico, raised \$25.98 playground equipment; Deer Park, raised \$25.00, books and supplies; Pleasant Gap, raised \$13.20 equipment; Bruceville, raised \$10.00 victrola.

The Board directed the Superintendent to place the second nurse as a direct employee of this Board and to arrange for her compensation in the budget.

The following trustees were appointed: Haight, Harry Brown vs. Elias R. Kelly, Harney, H. L. Cluts vs. Edgar H. Staub.

Upon a consideration of the costs and the necessity for taking steps for protection, the Board authorized the insurance on all steam boilers to be placed in the budget for the coming year.

Instructions were given to have a new pavement laid in front of the Mt. Airy School building extending about 200 feet and also in front of the Westminster High School building and both items to be included in the budget.

The meeting adjourned at 12:55 P. M.

Taneytown's Limits Extended.

The bill extending the corporate limits of Taneytown has passed, and has likely been signed by the Governor. The only objection to the bill, locally, has been that it was not first submitted to a vote of the people. Had it been, the result would almost surely have been the same; but as there is no bond issue connected with it, the referendum vote was likely not considered necessary.

The extension of present limits was merely a question of time, as growing towns can not, and ought not, be held back; and it was no doubt considered that the past two years was a probationary period, and no further delay was necessary. Anyway, the extension is a fact, and everybody will now adjust themselves to it, and boost for a greater Taneytown.

The extension opens up considerable work of a public nature for the future, which we imagine will be carried out gradually so as not to be burdensome to the taxpayers. The bill carries permission to borrow \$10,000, as it may be needed.

As we understand the bill, the limits are extended to include the Nusbaum and Reifsnider properties, in East end, the High School property on north, and the other boundaries practically the same as at present.

The State of Utah contains enough coal to supply the United States at the present rate of consumption for 250 years.

BUDGET INCREASES IN SALARY LIST.

Members of the Legislature Must Get theirs from the Voters.

Gov. Ritchie's budget was approved carrying with it an unusual list of increased salaries for public officials, high and low. A bill was also passed increasing the pay of members of the legislature from \$5.00 to \$15.00 per day, but this bill represents an amendment to the Constitution and must first be approved by a vote of the people before going into effect.

The situation is a queer one. The members of the legislature can approve a "budget" handing out thousands of dollars in increases to already large salaries, but can not add \$900. A session to their own ridiculously inadequate salaries of \$5.00 a day for 90 days, but must submit the same to a referendum vote.

In addition to these increases, the benevolent members of the legislature backed numerous bills which give increases to County Commissioners, Judges of Orphans' Court, State's Attorney, etc. Again, they could help others, but could not help themselves.

Evidently, the framers of the Constitution years ago, considered \$5.00 a day for members of the legislature a fine salary, and one that would stay "fine" indefinitely. Fixing the salary constitutionally was likely intended to be a check on "voting increases" in pay; but it is also probable that said framers did not visualize such an expedient as a "budget," or that it could be so easily used to "jack up" salaries for state officialdom. These increases were in part, as follows:

John N. Mackall, chairman of the State Road Commission, gets \$12,000 instead of \$10,000.

The Chief Judges of the State get a raise of \$3000., or \$11,500; and Associate Judges get \$8,500, a raise of \$2750. a year. (These increases were carried in a special bill.)

Western Maryland, St. John's and Washington Colleges, each get \$10,000 for salaries and expenses in additional appropriations.

Convention Commissioner Swenson Earle, gets \$6000, instead of \$4000.

Secretary State Aid and Charities gets \$3000., an increase from \$2500.

The Warden of the Penitentiary and of the House of Correction get \$5000. instead of \$3600.

The State Forester gets \$4500., and his assistant \$2500.

The State Bank Commissioner is increased from \$3600. to \$4500., and his deputy gets \$3200., instead of \$2900.

Insurance Commissioner Benson gets \$6000, instead of \$3600.

The State Auditor is remembered with an increase to \$4500. from \$3600.

The State Department of Health is given \$27,093.21 over the amount of 1926 for salaries.

A large number of clerks, secretaries and assistants of various kinds, and minor state officials, are remembered with increases ranging anywhere from \$200 to \$1000., all coming through the approval of the budget.

In addition to the above, many separate bills were passed increasing salaries of County Commissioner, State's Attorneys and other county officials.

"Inside" Information for Women.

Apples cooked in a sirup colored with red cinnamon candies are pleasing in appearance and flavor.

Do not add water when roasting beef or lamb. Sear the meat at a high temperature, then reduce the heat and cook 15 or 20 minutes to the pound.

Fried pineapple is easily prepared. Simply drain the slices of canned pineapple, dip in flour, and brown slowly in butter in a frying pan.

Chopped nuts are good in almost any kind of sandwich. Combine them with raisins, dates, figs or prunes. They are good with olives, with cottage or cream cheese, and with maple or brown sugar.

Codliver oil is not a medicine—it is a food, rich in vitamins. There are many children, and grown folks, too, who need codliver oil to build up their general health and help prevent colds and other infections.

Ham for baking may be boiled a day or two beforehand, left standing in a cold place in the liquor in which it was cooked, reheated in this, then skinned, covered with bread crumbs and sugar, stuck with cloves and put in the oven for final browning just before dinner.

To prevent jelly from oozing out of the glass and spilling the paraffin seal, run a knife around the edge of the jelly before pouring on the paraffin, or rotate the glass after the hot paraffin is pouring on and let it run up the sides of the glass and form a tight seal.

The red color sometimes admired in devil's food cake, is due to the use of more soda than is necessary to neutralize the acid in the sour milk and chocolate. This results in taking into the body more soda, or free alkali, than is desirable, as one does when serving hot biscuits made yellow with an excess of soda. Too red a devil's food cake, therefore, is not good.

Alaska, bought by the United States from Russia in 1867, has in the last sixty years yielded 183 times the amount paid for the territory. Salmon, gold, copper, furs, halibut, herring and cod are the principal products in the order of their importance.

THE MISS NICHT CASE.

School Board Upholds Supt. Unger and Previous Acts.

As was pretty generally expected, the School Board, on Tuesday, upheld Supt. Unger in transferring Miss Theresa Nicht from New Windsor school to the Louisville school. The Board declared that Miss Nicht was still a teacher, but absent from duty. The finding of the Board also was that Miss Nicht had accepted the transfer by entering upon her duties at Louisville, and terminated her duties there when she became ill.

The decision of the Board, as a whole, reaffirms its previous action, and sustains Supt. Unger in his official acts in the case. The four members of the Board were: J. Pearre Wantz, Thomas C. Slingluff, Milton A. Koons, and Harry R. Zepp. Mrs. Mary Forelines, member of the Board, was absent on account of illness.

It is thought that the case may be appealed to the State Board of Education.

The Record does not have the space even if it had the inclination to publish further details of the case. It seems to us to be one of the cases in which details simply lead into a maze of differing opinions, that no amount of publicity can settle in a manner satisfactory to all interested, nor even to the satisfaction of those not directly interested. Both sides, to some extent at least, seem to have agreed to disagree.

Education and Arithmetic.

(For the Record.)

Many parents from all over the country write complaining of the poor results their children exhibit after as much as twelve years compulsory school; that a few remarks on what representative business sections of the United States requires from recruits seem to be in order. Ohio, for instance, some years ago repealed the law requiring teachers to pass an examination in the subjects they proposed to teach. It repealed entrance examinations for the high school, and it extended the compulsory age for children up to 18 years. As the children start at 6 this means 12 years of schooling and perhaps 12 minutes of education, if they are lucky in their parents.

Oklahoma, Idaho and Utah compel attendance up to the age of 18, and South Dakota up to 17. Taxpayers say the result is not encouraging. Most States profess to give vocational teaching, some of them have discarded the multiplication table, and still others the alphabet. It is astonishing to find young men and women starting at the lowest rung in the business ladder who do not know how to use a dictionary, or any other book of reference arranged in alphabetical order. They do not know nearly as much arithmetic as the man who delivers your ice in the morning.

So far as vocational teaching is concerned, it is, as regards the high schools, the merest farce in any accurate technical sense because of the extent of the ground covered. The child emerges with a smattering of all sorts of things, knowing nothing well. If he is asked a question on a subject for which he has received a certificate and marks, he says, "Oh we finished with that two years ago." He does not know the least little thing about it now.

We were told if we raised the teachers' salaries a better class of teachers would be forthcoming. So far as Maryland is concerned the salaries are not too high, but no other calling gets twelve weeks' vacation out of 52. The system of judging results by the number of graduates is fallacious unless it can be shown that the standard has not merely been maintained, but advanced. What does any business house expect of an office boy, 16 years of age? It expects him to have the rules of arithmetic firmly in his head. It can even dispense with algebra. It expects him to be able to spell ordinary words correctly with a fair idea of the roots to guide him in words a little beyond him.

It expects him to read English such as this, understandingly, with a clear conception of what the subjunctive mood means. It only asks for legibility in his handwriting. They do not find even 50% of these requirements met. The children are intelligent enough, and on leaving school the girl of 17 quickly learns to typewrite, but in 11 years at school she has not learned to trust her spelling.

The writer of this article firmly believes in teaching much more arithmetic, in the old-fashioned way.

Many Travellers Helped.

More than 1,300,000 persons received help last year in traveling from one place to another in the United States. This was revealed by the annual report submitted at the meeting of the directors of the National Association of Travelers Aid Societies held this week at the organization's headquarters, 25 West 43rd. Street, New York City. Approximately one million dollars was spent in accomplishing the task.

Marriage Licenses.

Carrene A. Stem and Anna B. Lang, Westminster. Imbotden Smith and Carrie I. Sauble, Westminster. Charles Eichelberger and Anna Tanner, York, Pa. Ralph Lester Crow and Ella Mary Lemoyne, Pa.