

COTTON MILL RETURNS ARE PITIFULLY SMALL

An Investigation by an Expert Tax Official Shows Surprising Figures—A Remedy Suggested

The following report made by an expert tax official on a most important matter is of particular interest just at this time; it was made to Aiken county officials:

To Jas. L. Quinby, A. S. Seigler and W. E. Mealing.

Gentlemen: The board of equalization in March, 1900, appointed you, with myself to investigate certain returns and make such suggestions to our representatives as would tend to equalize more effectually the returns of manufacturers. A certain portion of this work was assigned to me, which I have investigated and beg to report

I respectfully call your attention to the report of the Hon. J. P. Derham, comptroller general, for the fiscal year 1899, page 187. Under the head of "Average value of property appertaining to manufacturing," you will see that the total value of all material used in the State by manufacturers was for the last fiscal year valued at \$1,955,429. Of this amount Aiken county returned \$349,926 or nearly 18 per cent of the entire amount. When you take into consideration the fact that the only manufacturing interest in Aiken county during that fiscal year was confined to the Graniteville, Langley and Aiken Manufacturing company's cotton mills, the return of the State at large, as shown by the comptroller general's report, is absurd. Sections 229 and 230 of the revised statutes provide the manner of ascertaining the value of the material used by manufacturers and should have been entered and not allow Aiken county, whose spindle capacity is very small when compared with other counties throughout the State, pay 18 per cent of the entire tax on material used by the manufacturing interest in the State, simply because they make a net return.

On January 1, 1900, there were in operation in the State of South Carolina 1,848,264 spindles engaged in the manufacture of cotton. A conservative estimate of their cost, on real estate, mills, machinery, fixtures and tenements would be \$20 per spindle, and at the usual ratio of 65 per cent for this class of property would represent a taxable value of \$17,527,302. To this should be added sundry supplies, stock in process and materials on hand, or \$3.00 per spindle, giving an additional taxable value of \$4,044,926, or a total return for taxes for the 1,848,264 spindles of \$21,572,228 or a ratio of \$16.00 for taxation.

What do we find? The returns from 18 counties, including 56 corporations having 1,217,087 spindles or fully 90 per cent of the State's total spindles, shows only \$11,811,415, or a ratio of only \$8.76 per spindle for all purposes of all values, or less than 55 per cent of what it should be.

In these returns we find mills returned as low as \$4.23 per spindle, and as high as \$20.18 (total for taxation). Forty-three per cent of the returns show that they have paid taxes on materials; 67 per cent were not taxed on materials, some mills paid as high as \$6.75 per spindle on materials, others of the 33 per cent returning material for taxation returned .05 per spindle for taxes. Three dollars per spindle is a very conservative estimate for materials; yet the total of material returns for 1,217,087 spindles was \$388,491, and this item should have been, as shown above, \$4,044,926. Now, with these facts before our representatives, they cannot fail to see that it is necessary to adopt some uniform method or system for the taxation of cotton mills.

My idea is a spindle basis for the entire plants throughout the State, to cover real estate and machinery, and a sworn statement of the materials, stock in process, sundry supplies, etc., itemized from the books of the corporation and filed with the auditor, when other returns are made, and a law making it the duty of the comptroller general to see that the law is complied with and the proper returns made.

Respectfully submitted, D. H. H. Wise.

STATE COLLEGES

Mr. Editor: Please publish the following extract from a sermon preached in Charlotte, N. C., December 30th, 1900, by Rev. Jno. W. Stagg, D. D. G. H. McMaster.

"This is the place (Charlotte) for a university, more fitting than any other in the Southland, and beyond a doubt one can be erected here that would tower in its magnificence above anything in the commonwealth of a denominational character. And while I say it is the duty of every loyal son of the church to crown with glory the school of his own denomination, at the same time he should fight to the death the man that opposes any appropriation for the State University. If there is anything that North Carolinians need more than another, it is to leave the narrowness that has characterized the life of the State for more than a hundred years regarding an institution that is glorious in its history; that has been a benefaction to the State in its products, that is now more potent in bringing North Carolina from the zero mark on the thermometer of intelligence to a high and enlightened culture than anything that belongs to the State."

CASTORIA For Infants and Children. The Kind You Have Always Bought. Bears the Signature of Dr. J. C. Watson.

MOSSYDALE ITEMS

The Community Greatly Saddened by the Death of Joel W. Ashford—Motherly Kindness not Forgotten

Times are very dull in this section and I scarcely know what to write about that would be of interest to your many readers, for if they are like me they are interested in the local correspondence and by that means we keep informed of the many happenings throughout the county. Since my last our neighborhood has been called upon to witness two burials, one a promising young man who had just entered manhood and the enjoyment of life, one who was known to a great many of our young people and highly respected by them. I refer to our young friend, Mr. W. H. Crawford, the news of whose death came so unexpected to us. He was so far from home and loved ones, I am sorry the turnout from this neighborhood was so slim. The day and time of burial were not sufficiently known. The remains were deposited in the Bethel cemetery by the side of loved ones. The service was conducted by Rev. Mr. Spigener.

The other was one of our old neighbors, Mr. Joel W. Ashford, who died suddenly at his home on Thursday last. Mrs. Ashford was on a visit in Columbia at the time. In response to a telegram she came up that night. His daughters, Mrs. Bates of St. Matthews, and Miss Mamie of Atlanta, came in the next day in time for the burial. His remains were interred in the family burying ground at Mr. D. G. Ruff's in the presence of a concourse of relatives and friends. The services were conducted by the Rev. Mr. Spigener at the home by the reading of the service and also by a very appropriate address. Mr. Ashford was seventy years of age. He was an elder in the Presbyterian Church at Horeb for many years and a conscientious and devoted Christian gentleman. He did all that it was possible for him to do in supporting and upbuilding the interests of his church. He was a good neighbor and beloved by the community. He gave his services to his country in 1862 by joining Co. G, 3rd S. C. V. Infantry, James Battalion, and was promoted to sergeant. He discharged his duty as a soldier should do, never shrinking from duty or shirking danger. He was wounded several times while in service. Well do I recall in my mind many incidents of a pleasant nature that transpired during that eventful period which showed what a true man he was. I am the only surviving member of his original mess, which was composed of David Martin, Wm. Craig and T. B. McKinstry. Thus one by one the ranks are broken, but we hope to meet each other in that great army where there shall be no more war, but where love reigns supreme. The bereaved families have our sympathies extended to them, and can say: "Weep not as those who have no hope, for they are now at rest and awaiting your coming."

Miss Ola McKinstry, who spent a week with friends and relatives, has returned to Columbia. Mr. J. L. Cauthen paid a flying visit to Columbia on Saturday last returning the next day bringing with him Mrs. L. C. Gibson of Columbia who will spend some time in this neighborhood.

I was much interested in the narrative of Mrs. McMaster which you published a few days ago, all of which I can attest to, for I well remember her motherly kindness shown to the old S. C. Vets. It was surely a home indeed, and it I thought it would not make our old friend Mr. G. H. M. a little vain I could say something as good of him. T. B. M'K Jan. 21st, 1900.

The Mother's Favorite Chamberlain's Cough Remedy is the mother's favorite. It is pleasant and safe for children to take and always cures. It is intended especially for coughs, colds, croup and whooping cough, and is the best medicine made for these diseases. There is not the least danger in giving it to children for it contains no opium or other injurious drug and may be given as confidently to a babe as to an adult. For sale by McMaster Co., druggists.

The year 1900 seemed to be ill fated for the name of Evans. Col. W. D. Evans and Maj. B. B. Evans were defeated for railroad commissioner, and Capt. N. G. Evans of Edgefield, and Mr. W. Boyd Evans of Marion, were defeated for the house of representatives. Yesterday Capt. N. G. Evans was defeated for code commissioner. Mr. W. Boyd Evans has landed a committee clerkship in the senate.—The State.

Little Clara, aged four, was in the habit of asking God in her prayers to bless her father, mother, and Miss Brown, her governess. One evening, not feeling kindly disposed towards the latter, she concluded her prayer as follows: "God bless my papa and mamma but don't bless 'bout Miss Brown dis time."

CASTORIA The Kind You Have Always Bought. Bears the Signature of Dr. J. C. Watson. Barber: "I've got a preparation that will prevent your hair from falling out." Customer: "But you are bald-headed yourself." Barber: "That's very true, but you overlook the fact that a bald-headed man is never troubled by hair falling out."—Roxbury Gazette.

The merited reputation for curing piles, sores and skin diseases acquired by DeWitt's Witch Hazel Salve, has led to the making of worthless counterfeits. Be sure to get only DeWitt's Salve. McMaster Co.

VENEZUELA CASE IS STILL VERY CRITICAL

The Seizure of Ships and Insurgents Activity are Reported from the South American Republic

Port of Spain, Trinidad, British West Indies, Jan. 21, via Haitian cable.—The arrivals to-day from Venezuela confirm the reports of the existence of a critical condition of affairs in that republic. A former Venezuelan minister asserts that the politicians at Caracas are making a determined raid on the Bermudez Asphalt company. He adds that they tried it before on a modest scale, squeezing \$30,000 out of the company, when United States Minister Loomis protested and stopped further action of this description. The government, the minister also says, listened to reason then, but has now lost its head, through greed, and offers to restore the company's property for a million dollars, although it is said to have been illegally taken by a dictatorial decree. In addition, the assertion is again made that if foreign governments permit the action of the Venezuelan authorities to pass without some protest all foreign investors will be driven from South America, for the latter claim they are always being illegally plundered. In this connection the assertion is made that no former Venezuelan government would have dared to act as this one does toward Washington. It is explained that the Venezuelan authorities are counting on the disinclination of strong nations to coerce weak ones.

At the office here of the Orinoco company, those whose two steamers were recently seized by the Venezuelan authorities, the manager says the British minister at Caracas, Mr. Haggard, has informed the American minister that the British government will not protect the company because its shareholders are Americans. The company is said to be losing heavily through the seizure of the steamers. The commander of the French cruiser Suchet, stationed at Carupano for the protection of the large French interests in that vicinity, reports that disturbances are increasing. The insurgents of Venezuela have just gained a battle near Guirica.

A Prominent Chicago Woman Speaks Prof. Roxa Tyler, of Chicago, Vice-president Illinois Woman's Alliance, in speaking of Chamberlain's Cough Remedy, says: "I suffered with a severe cold this winter which threatened to run into pneumonia. I tried different remedies but I seemed to grow worse and the medicine upset my stomach. A friend advised me to try Chamberlain's Cough Remedy and I found it was pleasant to take and it relieved me at once. I am now entirely recovered, saved a doctor's bill, time and suffering, and I will never be without this splendid medicine again."

For sale by McMaster Co., druggists. Minister: "So you saw some boys fishing on the Sabbath, my young man. Did you do anything to discourage them?" Small boy: "Yes, sir. I stole their bait."—Exchange.

Thousands Have Kidney Trouble and Don't Know It. How to Find Out. Fill a bottle or common glass with your water and let it stand twenty-four hours; a sediment or settling indicates an unhealthy condition of the kidneys; if it stains your glass it is evidence of kidney trouble; too frequent desire to pass it or pain in the back is also convincing proof that the kidneys and bladder are out of order.

What to Do. There is comfort in the knowledge so often expressed, that Dr. Kilmer's Swamp-Root, the great kidney remedy, fulfills every wish in curing rheumatism, pain in the back, kidneys, liver, bladder and every part of the urinary passage. It corrects inability to hold water and scalding pain in passing it, or bad effects following use of liquor, wine or beer, and overcomes that unpleasant necessity of being compelled to go often during the day, and to get up many times during the night. The mild and the extraordinary effect of Swamp-Root is soon realized. It stands the highest for its wonderful cures of the most distressing cases. If you need a medicine you should have the best. Sold by druggists in 50c. and \$1. sizes.

You may have a sample bottle of this wonderful discovery and a book that tells more about it, both sent absolutely free by mail, address Dr. Kilmer & Co., Binghamton, N. Y. When writing mention reading this generous offer in this paper.

Administrators' Sale. BY VIRTUE OF AN ORDER OF THE Probate Court for Fairfield County, I will offer for sale, on Saturday, the 19th day of January, 1901, at the building in rear of Law Range, all that stock of goods and merchandise, consisting of Canned Goods, Tobaccos, Cigars, Flour and other groceries, that belongs to the estate of William M. Rosborough, deceased. Terms of Sale: Cash. J. E. McDONALD, Administrator. 17th Jan., 1901. 1-18-1

Executors' Notice. ALL PERSONS HAVING CLAIMS against the estate of Mrs. Jane Landerdale, deceased, are hereby notified to present them to the undersigned, duly attested; and all persons indebted to said estate are hereby requested to make payment to the undersigned. T. W. LAUDERDALE, G. R. LAUDERDALE, Executors of Will of Jane Landerdale. 1-18-3w

THE POSITION OF RESIDENT Special Agent of the Equitable Life Assurance Society for Winnsboro and vicinity is opened to a man of good character and ability. A valuable contract, carrying renewals, will be given to the right man. Address, W. J. RODDEY, Mgr., Rock Hill, S. C. 9-18td

Have You Any of These Backache—Tired Feeling—Dizziness—Pains Across the Loins, or in the Bladder—Signs of an Unnatural Color or Scalding Urine. They Mean "Kidney Trouble". The most successful remedy for all forms of Liver and Kidney Complaint, one that has effected some remarkable cures, is Vaughn's Lithontriptic. This is a purely vegetable preparation and the only medicine now in use that will effectually cure Dropsy and Gravel. Vaughn's Lithontriptic acts directly on the Liver and Kidneys, restoring them to their normal healthy condition and eradicating all disease. READ WHAT IS SAID ABOUT IT! GROSS KEYS, S. C., July 21, 1899. I have been suffering for three years from Anasarca or general Dropsy of the cellular tissue, caused from the liver and kidneys. My physicians said that I could last but a short time. I was unable to lie down except shortly after being tapped. Every tissue was completely filled and saturated with fluid. Three-quarters of a gallon was drawn from me several times. I was completely filled at the time I began using Vaughn's Lithontriptic, perfectly helpless, legs terribly inflamed and crusting mud. I was unable to get any rest or sleep except while under the influence of an opiate. I have used eight bottles of Vaughn's Lithontriptic and am now comfortable and able to attend to my business. I can now ride my horse, a thing I had been unable to do for nearly two years. You may publish as much of my statement as you desire. I am glad to give it, as some poor sufferer may be benefited by it. Yours truly, R. J. BETSILL, Maj. 15th Reg. S. C. Vols, 1860. Since then this gentleman writes under date of Aug. 11, 1900: "Vaughn's Lithontriptic has effected a permanent cure. I have had no return so far, and am now enjoying good health." If you have any of the above symptoms write to the Medical Director of LYON MANUFACTURING CO., 45 So. Fifth Street, Brooklyn, N. Y. and he will advise you by letter in regard to your especial case. Of all druggists or sent on receipt of price to any express office, \$1.00 a bottle.

NOTICE OF Application for the Appointment of Guardian.

NOTICE IS HEREBY GIVEN that a petition has been filed in the office of the Clerk of the Court of Common Pleas for Fairfield County for the appointment of the Judge of Probate as guardian of the estates of the following minors, to wit: William Rosborough, Robert Rosborough and Alexander Rosborough; and the application for such appointment will be made to his Honor George W. Gage, Judge of the Sixth Circuit, at his Chambers, Chester, S. C., at 9 o'clock A. M. on Monday, the 21st day of January, 1901, or as soon thereafter as counsel can be heard.

The estates of said minors consist of undivided interests in a house and lot in the town of Winnsboro, and such interests as they may have in the personal estate of their father, William Rosborough, deceased, as may remain after the payment of his debts; and the said William Rosborough and Robert Rosborough jointly have an interest of five hundred dollars each in a life insurance policy in their said minors, even if said insurance, will not amount to more than two hundred dollars each. The petition and application is made upon the ground that no fit, competent or responsible person can be found who is willing to assume the guardianship of said minors.

OLIVIA ROSBOROUGH, Petitioner. J. E. McDONALD, Attorney for Petitioner. 1-11-1a*2w

Extract from Ordinances. PUBLISHED BY ORDER OF COUNCIL.

Be it further ordained, That any person or persons who shall deposit, or have deposited, in the streets, any rubbish, refuse or filth of any kind, creating thereby an offensive odor, shall remove the same immediately upon notification, or be fined in a sum not exceeding five dollars.

2. That it shall not be lawful any person or persons to obstruct the public streets, sidewalks or water-drains in any way whatever, under a penalty of from one dollar to five dollars for each and every offence.

3. That it shall not be lawful for any person or persons making or using any cellar-door upon the sidewalks or pavements to allow the same to be above a level with said sidewalks or pavements, under a penalty of one dollar per day for each and every day said cellar-door remains as an obstruction after notification of the same.

4. That it shall not be lawful for any two-wheeled vehicle to run upon the sidewalks (with the exception of infants' carriages); and any person violating this ordinance shall be liable to a fine of one dollar for each and every offence: Provided, that on certain occasions permission may be temporarily granted by the Intendant for such vehicles to run on the sidewalks. It has been brought to the notice of the Town Council that this ordinance is being violated. Notice is hereby given that it will be hereafter strictly enforced. J. E. COAN, Intendant. Administrator's Notice. NOTICE IS HEREBY GIVEN that all persons holding claims against the estate of William M. Rosborough, deceased, are required to present them, duly attested; and all persons indebted to said estate will make payment forthwith to the undersigned. J. E. McDONALD, Administrator Estate William M. Rosborough, deceased. 17th Jan. 1901. 1-18-1m

SOUTHERN RAILWAY. Central Time at Jacksonville and Savannah. Eastern Time at Other Points. Schedule in Effect June 10th, 1900. NORTHBOUND. Mixed No. 44 Daily ex Su. 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