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 ABBEVILLE, S. C.

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FRIDAY, JANUARY 31, 1919.

THE TAX COMMISSION.

The Tax Commission it seems is not in good standing in the South Carolina House of Representatives. A bill has just passed third reading providing for a new board of tax assessors in the state consisting of one member from each judicial circuit, which bill, if concurred in by the senate, will have the effect of killing the present law providing for the Tax Commission.

The Tax Commission has never been popular with the people. The chief objection to it, however, we believe, is that it did not start out right. The law looked to a business-like assessment of the property of the state, by a systematic investigation as to the values of property, and by means removed entirely from politics. Instead of getting this, we had a number of politicians appointed to the positions on this commission when the positions should have been filled by business men, who had no interest in politics. For this Governor Manning is plainly blamable. The result was that from the start taxpayers, business people, and politicians themselves, looked upon the work of the commission with distrust. And if the papers are to be believed this is still the trouble with the Tax Commission. The whole effort is to get rid of A. W. Jones, we are told.

But there should be some way to get rid of A. W. Jones, if he is not properly performing his duties, without taking a step backwards. For a year or two there was just complaint that the Tax Commission, instead of correcting the inequalities existing in the assessment of property, was making matters worse, but in the last year or two there has been improvement in this direction. The farm lands have not been bearing their just proportion of the tax burdens of the state in years past, but this year the Tax Commission has undertaken to cure this complaint. There are thousands and thousands of dollars worth of personal property in the state which is bearing none of the burdens of taxation. Included in this personal property is every kind of chattels, choses in action, notes, mortgages and other things which should be taxed. Manifestly all these things cannot be taken care of at once, but when an effort is being made to do so nothing should be done to cripple the officers of the law in doing the right thing; nor should a law which affords the proper remedy be repealed without providing something equally effective.

We do not believe that the proposed law will have this effect. A few men in the state, who are called together for a day or two at a time, cannot investigate these matters as they should be investigated. In order to get all the property of the state on the tax books somebody must be constantly interested in the matter. That will not be done if this proposed law is adopted.

We believe, as we have said before, that the best way to get all this property on the tax books is to have some commission divide the state burdens amongst the several counties according to some just standard. Every man will then be interested in seeing, not only that he does not pay more than his proportion of the taxes, but in seeing that his neighbor pays his proper proportion. In that way there will be an incentive for every citizen of the community to get this property on the tax books, and to see that it is properly assessed. But in order to do this somebody must make a proper investigation every two or four years to fix these proportions. We can better afford to have the state pay two or

three good capable men a few thousand dollars for doing this, than we can afford to pay several thousand dollars more than our just proportion of the taxes.

We are not interested just now in keeping anyone in office nor in turning anyone out of office. We believe, however, that some central permanent authority must exist for the assessment of property, and that if the Tax Commission as it exists at present is abolished, some equally efficient, or more efficient way of getting the property of the state properly assessed should be provided. The bill now proposed will not do the work without radical amendment.

We do not suppose that there is any claim that real estate is assessed for more than it is worth, nor that the recent orders of the Tax Commission have anything to do with the present fight on that body.

The Tax Commission in the early part of the year required that all real estate be returned for its full value and that the county authorities take forty-two per cent of these returns as the taxable value of all property. In some cases this was done, in others it was not done. In Abbeville county, the average taxable value is fixed at six and one-half dollars per acre, or about that figure. On a basis of forty two per cent, this would represent an actual value of about sixteen dollars per acre. We dare say that the lands in Abbeville County are worth twice this amount.

In Anderson County the value for taxation was fixed at about twelve dollars per acre. Our information is that not one acre of land in ten in Anderson County can be bought for thirty dollars per acre, and that the actual value would be above sixty dollars per acre.

There can be no just ground then for fighting the Tax Commission on this ground. The landowners at least have no cause for complaint.

What the members of the legislature should do is to require those people who are loaning money at interest to return their property for taxation. They should require that the silverware, jewelry, fine house-furnishings, automobiles, mules, wagons, carriages, and other property be properly assessed. Thousands of dollars worth of property of this kind is going tax-free every year and has been for years.

The members of the legislature will make a mistake to think that matters may be remedied by loosening the reins of authority. They must make something better than a political board of assessors. This matter of the assessment of property must be made a business matter, and it must be handled by business men in whom the people have confidence. Any other solution of the matter will be a backward step.

COTTON ED. DID IT.

In our Tuesday's paper we had the following to say on the subject of cotton:

"We knew when cotton went down last week that Cotton Ed was out of commission somewhere. It appears now that he has been ill with the prevailing epidemic for several days. As soon as he gets out he will fix things."

Verifying this, we noticed in the morning papers of 28th. that Cotton Ed. had so far recovered as to be able to talk cotton again, and that he had the following to say:

"The part embargo on cotton to neutral countries, the embargo to enemy countries, the demoralization in shipping and in shipping rates, the conditions necessarily attendant upon the transition from war to peace, the pending peace negotiations—all these are elements being used by the bears to depress the market. The fact remains that the world needs every bale of American cotton and more and will take it at the price we are standing for and higher if we will just be patient and hold what we have and cut the acreage, cut it severely. Every patriotic business man is our friend.

"I am doing all I can with the aid of our friends in the senate and house to get relief along the lines of shipping and the embargo. I hope for relief along these lines. Success is ours if we hold fast."

No sooner has this gotten into the newspapers, than cotton began to

jump, and it did not stop until the two cent limit for one day had been reached.

We noticed too that immediately other persons began to claim credit for the increased price. Senator Pollock and other senators and representatives, as well as some of those who have been telling the people to sit "stiddy" although the boat has been approaching the breakers began to assume airs of having had something to do with the good work.

Just to show them that they didn't, Cotton Ed. loosened his grip a little on Wednesday and cotton went down again.

If the farmers expect cotton to go up they had better line up behind our champion and pull for one eighty-nine.

When Cotton Ed. talks cotton jumps.

SOUTH IS NEARLY GROWING OWN FOOD

War Makes Changes in Production Work—Importations Decrease.

The agriculture South of today is as different from the Dixieland of 1910 as the industrious and experienced hands of skilled agriculture workers can make it. A near miracle has been performed. Thousands of acres that were running wild in weeds and filth are now productive of profitable crops of corn, wheat, oats, hay, cotton, tobacco, potatoes, vegetables, and truck crops. Sections that formerly had never exported a carload of cattle, hogs, or sheep are now extensively producers of mutton, beef, pork, wool, and dairy products. Families which formerly lived a drear life of meager existence are now not only enjoying plenty of the staples, but also many of the luxuries of country life.

How was that revolution effected? How was a mirage transformed into an actuality in the Southland? The was presented the opportunity for reformation along agricultural lines due to the unlimited demand on the American food storehouse. The second reason is because the United States department of agriculture and the State agricultural colleges, thru the medium of 1,539 county agents, located in the 15 States from Texas to Oklahoma and from Florida to Maryland, have been steadily urging farmers to increase crop production, to practice better farming methods, to maintain more live stock, and to produce in the South the majority of what food the South annually consumes, utilizing cotton as the leading surplus cash crop.

Old Practices Changed.

Heretofore the South has been the Eden of the one-mule, one-Negro cotton-farming corporation. The Negro farmers have raised cotton largely to the exclusion of all other money crops. Then they have "about faced" and converted their cotton money into imported beans, bacon, and bread at the local supply stores. In view of this prevalent and traditional practice of buying instead of raising the bulk of food, the United States Department of Agriculture operated under severe handicap when it began food work south of the Mason and Dixon line.

Great credit is given to the county agents, who have not only shown southern farmers in 15 States how to raise and produce vegetables, truck crops, field crops, and meat products, but have been successful in getting the farmers to raise such products on a large scale. Despite the fact that the record price of cotton has operated against the popularity of other crops, the average farmer backed up the food program. Southern farmers and townsmen raised plenty of potatoes, as well as sorghum for syrup, in their home gardens. The farmers increased their production of small grains, corn, hay, peanuts, velvet beans, soy beans, cowpeas, as well as meat, milk, and eggs.

For example, during 1918 Alabama increased its production of potatoes 68 per cent, cotton 30 per cent, hay 12 per cent, oats 8 per cent, hogs 21 per cent, sheep 19 per cent, and sweet potatoes 7 per cent over the yields of 1917.

The South has been a heavy buyer of hay, the majority of her yearly forage coming from the Western States. The services of the South agents have increased the local hay production to the extent that Alabama produced 1,293,000 tons of hay during the year 1918 as com-

pared with 166,000 tons in 1909. During the period from 1909 to 1918 Georgia increased hay production 426 per cent; North Carolina, 133 per cent; Florida, 362 per cent, and South Carolina, 253 per cent. According to recent crop estimates the hypothetical value of the farm crops of Alabama, Florida, Georgia, Mississippi, North Carolina and South Carolina amounted to \$839,213,000 in 1909 and \$2,106,396,000 in 1917, an increase of 250 per cent.

Gains in Live Stock

It is only logical that as the production of corn and hay increases in the Southern States, the number of hogs and cattle raised and kept show corresponding gains. The razor-back hog has been traditional of the South since the War Between the Sections, but of late years these native rustlers have been replaced by well-finished porkers of desirable conformation and breeding which are more economical in the manufacture of pork under Southern conditions than are the grain-fed hogs of the corn belt in that Middle Western territory.

The hog supply has developed with the increase in corn production. In 1909 North Carolina raised 34,000,000 bushels of corn, while in 1918 it harvested 64,365,000 bushels and fattened 1,599,000 hogs. Georgia produced approximately 29,475,000 bushels more corn in 1918 than in 1909, and during 1918 handled 2,507,000 hogs. Similarly in the case of the other Southern States, increased yields of corn and pork have been intimately related, while the exigencies of war time production have speeded up the farmer's and, largely in accord with high market values, have expedited pork manufacture. Similarly, as a result of greater hay production, more cattle have been kept in the South. In 1914 Mississippi marketed only 86,229 fat cattle, while in 1916 it shipped 156,237 animals to the St. Louis market, an increase of 181 per cent. During 1915 Mississippi farmers sold 6,850 head of sheep in St. Louis, while in 1917 they shipped 15,917 sheep to the same market, an increase of 232 per cent.—The State.

HOT-BEDS AND COLD-FRAMES.

Clemson College, S. C., Jan. 29.—To have an early garden it is almost a necessity to have a hot-bed and a cold-frame. In these the plants can be started out of their natural season of growth and be ready for transplanting to the open garden as soon as danger from frost is over. They are very easy to construct and every gardener should have them. The hot bed is used for starting the plants and the cold-frame for hardening them before being transplanted to the open field.

In making a hot-bed the soil is excavated to a depth of eighteen inches and the frame built six feet wide and as long as you need. The standard greenhouse or forcing sash is three feet by six feet altho a six by twelve is much better, as it allows room for plants to be thinned and transplanted. The frame is fitted over the trench which should be in a sunny place, sloping to the east to admit the sunlight.

Fermenting stable manure is placed in the bottom of the bed to a depth of twelve inches, packed tight-

ly, and then watered freely. This manure furnishes the heat. On top of the manure is placed six inches of rich garden soil, thoroughly sifted to remove roots and trash. A good plan is to place on top this soil one inch of finely sifted woods earth as this is usually free from grass and weed seeds.

After the bed is completed, the sash are placed on and the frame allowed to stand for three or four days before planting the seed. This allows the bed to become warm. The seed may then be planted, watered slightly and the sash replaced.

After the plants come up, the bed should be ventilated. Improper ventilation and watering are often the causes of failures with hot-beds and cold-frames. In very cold weather, even when the temperature is near freezing, it will be warm enough by noon to ventilate for a few hours. If not ventilated, the plants have a tendency to grow too tall and tender to withstand transplanting without injury. Great care should also be exercised in watering the plants. If they are watered too freely during warm weather they will be tall and spindly, and if watered too freely during cold weather they are liable to be injured. They should be watered just enough to keep them in a good growing condition. One hot bed may be used for the different vegetables, the hardy plants being started first. The cold-frame is built in the same manner as the hot bed but no manure is used for heating. The sash should be higher above the soil than is necessary for the hot bed. Sometimes heavy canvas is used for the cold frame in the place of the sash. A cold-frame should accompany each hot-bed, to harden off the more tender plants after removing them from the hot-bed and before setting them in the garden. It can and should be used for the growing of lettuce and radishes thruout the winter.

ASSOCIATE REFORMED CHURCH

The Associate Reformed Presbyterian Church will be open for services of public worship next Sabbath morning at 11 o'clock. Bible classes will be held at 10 o'clock. The hour for the evening service is 7:30. You are very cordially invited to attend all these services.

Rev. M. R. Plaxco, Pastor.

ARTHUR P. ROSENBERG.

Sergt. Arthur P. Rosenberg was on the Wednesday's casualty list as carried in the daily papers. Sergt. Rosenberg was wounded two or three months ago in the hand, has recovered and has forgotten about it.

BUYS HOME.

Mr. I. E. Culbreath has purchased from Julius M. Visanska the cottage on Magazine Street next to the residence of James R. Thornton. The house is now occupied by Mr. Chas. J. Bruce. Mr. Culbreath and his family will move to their new home very shortly. The price paid for the house and lot was \$2000.

SALE OF HORSES AND MULES.

Washington, Jan. 28.—Horses and mules no longer required for military purposes will be sold at once, the War Department announces.

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How about your subscription to The Atlanta Georgian today? Decide today. See J. R. WILSON, or phone No. 22, and he will begin immediately to deliver your paper early in the mornings, promptly. Dailies and Sundays, 20c. per week.

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STRAYED—From pasture in Little Mountain section, about a week ago, one dark ash-colored mare wulf, small in size. Notify ALBERT BELCHER, Abbeville, R. F. D. 4. 1-28-St.Pd.

FOR SALE—Dodge Touring Car, unusual bargain. See E. F. ARNOLD, at J. I. Chipley's, Greenwood, S. C. 1-24 4t. Pd.

NOTICE TO ALL MASONS—I am agent for Masonic Protective Assn. Health and Accident Insurance. Have something nice to offer Masons in good standing. Call me up, will be glad to call and explain. Phone 258 or 57. C. E. YODER. 1-24-3t.Pd.

FOR SALE, REAL ESTATE—\$10 acres in McCormick county, 12 miles from Abbeville. This farm can be divided into three tracts of about 100 acres. Will sell all or part. \$15.00 per acres for the whole tract or \$17.50 if divided. S. H. ROSENBERG. 1-24-tf.

FOR SALE—Cottage on Magazine street, now occupied by C. J. Bruce. Large level lot. Wide frontage. Fine garden spot. Price \$2100.00. This is cheaper than renting. S. H. ROSENBERG. 1-24-tf.

FOR SALE—Vacant lot on Magazine street, opposite Richard Sondley, between Flynn's and McDonald's. This lot is a beauty. 100 by 250 feet. Price, \$1000.00. S. H. ROSENBERG. 1-24-tf.

FOR SALE—Millions hardy frost-proof Cabbage Plants, now till May any variety, \$2.00 per 1,000; 10,000 and over \$1.50. Prompt delivery. Enterprise Truck Farm. Georgetown, S. C. 1-21-till April 1.

FOR RENT—Three unfurnished upstairs rooms. Apply to No. 35 Magazine street. 1t.C

FOR SALE—House and lot near the square. Apply to T. G. or W. H. WHITE. 12-31-tf

ONE DAY MORE

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