

**If Assessments Were Uniform.**

From time to time one hears the objection raised that, were property assessed at actual value, the taxes would be greater than the income from it and the prevailing misconception that all property ought to produce the taxes and more for the owner is in large part responsible for a condition exasperating to the owners of improved property.

Consider the case of one who purchased, in Columbia, in 1900, a corner lot for \$2,000 and has paid an average of \$20 a year in taxes on it from the time of purchase. No house has been erected upon it and it has produced no income. In 1920 the lot was sold for \$12,000 and the seller's profit, after deducting interest on the investment, was around \$10,000. Had the lot been assessed at its actual value each year, the owner would have been compelled to erect a house upon it or else to sell it to one who could and would improve it. The outcry against high rentals is due for the most part to the protection of the real estate speculator by the law.

It will be said that taxation at market value of unimproved land in cities and towns would cause a collapse in their values but that is scarcely a reason for the values should be artificially supported at the expense of the public. With possibly one exception, there is not a city in South Carolina that has not an abundant area of land suitable for dwellings and conveniently situated in reference to business, but those lands are withheld from market because the people indulge their owners by tax discrimination in their favor. It has long been amazing to the State that the great mass of the people who do not own property of this kind, quietly submit to the burdens of such a system. The workingman who buys a small lot and builds a home upon it, with the assistance of the building and loan association, without protest permits the man who owns the lot adjoining to be taxed at a rate perhaps one-third of that at which he contributes to the support of the city and the state and their institutions.

The same principle applies to real estate inadequately improved. Many a parcel of high priced property is yielding a low return because the buildings upon it are outworn. The public treasury is entitled to revenues based upon the market value of the property and, if the false system of taxation has given to vacant lots an entirely fictitious and inflated value, that is not the public's fault.

The principle virtue of the new law in North Carolina, requiring all real properties to be assessed at market value, is that it has made assessments uniform. Were our assessments uniform, whether they were 20 or 100 per cent. of market value, would be of secondary importance. So long as they shall be grossly ununiform, some of the people will be grossly imposed upon. Had the plain mandates of the constitution of South Carolina been carried out the last 25 or 50 years, we would be confronted now with a situation at least 50 per cent better than it is. The trouble is that the people, whose opinion the legislatures pretty accurately reflect, insistently shut their eyes to the facts.

Of course, uniform assessments can not be had until we shall have an assessing agency wholly free from local influences. It is certain that South Carolina will not have a satisfactory assessing and revenue raising system of laws until the people seriously go about getting them. We are not yet convinced that the people want them. We hear the hulloaloo, but we have been hearing it a long time.

It is entirely possible even now that the popular wish of the taxpayers is to retain the system which allows them to play hide and seek with one another. The speculating or gambling instinct is strong in human nature everywhere and in South Carolina, lands, in town and country, are the principal object with which it can play. The earliest effect of uniform assessments for taxation would be to declare and expose real values and then the game would be robbed of most of its lure.—The State.

**For a Persistent Cough.**

Some years ago H. P. Burbage, a student at law in Greenville, S. C., had been troubled for a long while with a persistent cough, which he says "greatly alarmed me, causing me to fear that I was in the first stage of consumption." Having seen Chamberlain's Cough Remedy advertised he concluded to try it. "I soon felt a remarkable change and after using two bottles of the small size was permanently cured."

**Young Russians Given Welcome by People.**

Anderson, Jan. 15.—A 20 mile automobile trip from Greenville today completed the long trip from Bolshevik ridden Russia to their new home here of the seven Russian children brought to this country by Rear Admiral Newton A McCully, former United States high commissioner at Sebastopol.

Mrs. Carrie F. McCully, the admiral's mother, and a delegation of friends met the little strangers in Greenville today and gave them a luncheon. On arrival in Anderson, the admiral's home, friends and relatives turned out by the score to welcome him and his wards. In the welcoming party there were some 20 Anderson children, many of them cousins of the admiral and the Russian visitors fraternized with them at once.

The handicap of language and the rather curious look with which the visitors had greeted the older persons were forgotten as the children mingled. At the McCully home a basket full of Christmas horns was distributed and soon the little foreigners were blowing as lustily as army trumpeters and disporting themselves in gay capers all over the house with the American children. They seemed as thoroughly at home as if they had been born here. When the Anderson children left the McCully home the little Russians bade them goodbye with a quaint courtesy.

Admiral McCully, who is 53 years of age, had all the appearance of a proud father as he presented his wards to old friends and relatives here and happily remarked that none of them had been ill since he took them in his care. He was reluctant to go into details of his future plans but indicated that Anderson will be the permanent home of the children although after a month or so here some of them will be taken to Washington, where he maintains a residence also.

Many friends of the McCully family here are said to have offered to adopt one of the youngsters but it is understood the admiral has steadfastly refused to part with any of them, telling friends he is much in love with them.

There will be a round of entertainment for the children and also for the admiral. The first public welcome for the young Russians will be tomorrow morning at the First Baptist Sunday school, where a special program will be rendered. It is planned for the young Russians to sing religious songs of their own land as a part of the service.

The admiral will be honor guest at a banquet next Thursday evening and is expected to return to Washington the latter part of next week. The children will be made at home here with his mother until final plans are perfected for them.

Greenville, Jan. 15.—A mail pouch filled with letters from all parts of the nation asking permission to adopt the seven Russian children which he has brought to America, caused Rear Admiral Newton A McCully to state here this afternoon that under no consideration will he part from any of the children. Some of the naval officer's correspondents would adopt the children singly, while others expressed the desire to take the seven as a whole.

The admiral and children were guests at a luncheon during the few hours they stopped over here en route to Anderson. Hundreds met them at the railway station when they stepped from the train, and scores escorted them on the automobile trip from Greenville to the admiral's home at Anderson.

**Not Is As Rich As Croesus.**

If you were as rich as Croesus you could not buy a better remedy for constipation than Chamberlain's Tablets. They are easy and pleasant to take and when the proper dose is taken produce a mild and gentle effect. They also strengthen the digestion.

**Taxes Which Are the Heaviest.**

Taxes are heavy. That is true. But do you know what Thomas Jefferson said about taxes—and Thomas Jefferson, though he lived a long time ago, spoke for all times:

"Friends, the taxes are indeed very heavy and if those laid on by the government were the only ones we had to pay, we might more easily discharge them; but we have many others, and much more grievous to some of us. We are taxed twice as much by our idleness, three times as much by our pride, and four times as much by our folly; and from these taxes the commissioners can not ease or deliver us, by allowing an abatement."—Augusta Chronicle.

**NEED OF FOREIGN MARKETS**

New York Business Man Tells How His Opinion America May Control Trade Markets.

"If the United States expects to obtain its share of the world's commerce," a New York broker was overheard to say, "it must keep pace with other world powers with which it has to compete. Trained men are necessary in any line of business and foreign commerce is one line in which training is absolutely essential."

"I believe that the United States merchant marine is again to come into its own," continues the same broker in the Washington Post, "but the finest lot of merchandise on earth, coupled with the greatest fleet of merchant vessels ever known, is of no avail unless backed up by the selling ability and understanding of trained men who know how to place American goods in foreign markets."

"All the large mercantile firms are taking steps to train men specially for each country in which they expect to do business. The prospective salesman or manager for any particular country is educated in the language, history, traditions and peculiarities of that country, so that he can in a sense meet the people on their own ground. He knows just what to do under given conditions and is of vast value to the firm that employs him."

"The bureau of foreign and domestic commerce is doing a great deal of good in aiding in the introduction of American goods abroad, but I think the government should go a step further and have a regular school for such experts, maintained on the same standing and in the same relation to commerce in general as West Point stands to the army or Annapolis to the navy. The students should be taught every possible fact regarding European, Asiatic and South American countries, so that they could step forth as experts, each on some particular country. Such a school would amply repay the government in the large increase in volume of foreign business which would be attained."

**SAVING DID HIM NO GOOD**

Fate Had Laugh at Man Who Practiced Self-Denial in the Use of Tobacco.

"Six years ago," said Smithson, "I made up my mind that I was smoking too much. It didn't seem to affect my health in the least, but I thought it a foolish waste of money, and I decided to give it up."

"A very sensible idea," remarked Brownlow.

"So I thought at the time, I reckoned up as closely as I could how much I had been spending each day on cigars and tobacco. That sum I set aside each morning, and started a banking account with it. I wanted to be able to show exactly how much I had saved by not smoking."

"And how did it work?" inquired Brownlow.

"At the end of six years I had \$150 in the bank."

"Good! Could you let me—"

"And a few days later," interrupted Smithson, "last Tuesday, in fact—the bank failed. You haven't got a cigar about you, have you?"

**She Objected at Last.**

He had just gone into the grocery business and did nothing except talk "shop-shop" when he went to see his best girl. At first she endured it because she did not wish to offend him; later merely because she could find no way to reprove him.

But her chance came. One night when he was at her house he picked up the telephone book and began idly to glance through it. His idle manner became one of interest as he scanned one page. Then her wrath overcame her. "It's been bad enough to hear you talk about nothing else but that old store," she stormed, "but it's too much for you to come to my house and go through the telephone book hunting out prospective customers."

**Praise for High-Heeled Shoes.**

Women's high-heeled shoes, regarded by medical science for years as production of nervous troubles, paralysis and other ills, have at last come in for professional commendation. That high-heeled shoes may be regarded as a preventive of consumption was the declaration of Doctor Gautiez before the Academy of Sciences.

Doctor Gautiez, following experiments, found, he declared, that the action of standing or walking on the toes is conducive to chest breathing as opposed to abdominal breathing. Many cases of consumption, he pointed out, have their origin in the fact that the upper lungs of abdominal breathers become diseased through lack of complete use—a condition from which the wearers of high-heeled shoes seldom suffer.

**Tractor Which Walks.**

A new type of tractor that has recently been developed has a series of legs and walks like a horse. There are four cranks, each having a set of four legs, giving the tractor sixteen legs on which it walks. In addition there are four wheels automatically operated by the tractor engine, so that they can be lowered to the roadbed, thus converting the machine into a motor truck. The feet are shod to conform to the ground conditions.

It is said that the tractor may be used to plow, seed, cultivate, harrow, mow and harvest, rake, furnish power for other machinery as a tractor and power plant and also to act as a truck for road work and heavy hauling.

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