

AN EQUALIZATION OF TAXES

Comptroller General Jones Issues Circular Letter.—Replying to Inquiries.

Comptroller General Jones, in reply to a number of letters from county boards and auditors as to assessment of property has issued another letter of instruction setting out in more detail the method of assessment. In this letter also Mr. Jones calls attention to conditions existing in various parts of the State as to inequalities in valuations.

The letter follows:
Dear Sir: I have your favor asking for the average value of land in the different counties of this State, as assessed in 1906, and stating that you desire this information as a member of the board of assessors.

In reply I beg to say it would take some time to get this information, and I am unable to furnish it immediately. The information would be useless to you in equalizing property in your township. The local boards of assessors are not expected to equalize the assessed value of property throughout the State, nor are they expected to equalize the assessments in their township with other townships in their county.

As stated in my circular letter to the boards, it is not necessary for the boards to increase the aggregate assessments over those for 1909; therefore their first duty would be to equalize the assessed value of the property within their tax districts or townships as between the taxpayers. I trust the local boards will do their duty by first fixing the true value of each piece of property in their tax district, and then take the same percentage of such valuation as the assessed value for taxation, so that the aggregate assessed valuation when equalized will be the same as in 1909 plus the natural increase of the property during the year 1900. The valuation by each board of assessors should be made without reference to other townships or other counties of the State. If we can get the boards to do this, it will be the first step towards equalization as between the townships in the counties by the county boards, and as between the counties of the State by the State board of equalization.

The average valuation of lands in other counties would not be a fair index by which to equalize townships. As for instance, take a county where near a large town or city lands are selling for \$800 to \$1,000 per acre for building lots, the same lands which are nothing more than sandhills, fifteen miles from the city, would not bring \$2 an acre on the market. Now suppose that all the farming lands of such a county except the sand hills, were worth an acreage of \$20 per acre, and there were 30,000 acres of sand hill land at \$2 per acre and 10,000 acres of farm lands. You can readily see the farm land at \$20 per acre would be \$200,000, and the sand hill land, 30,000 at \$2 per acre, \$60,000, total, \$260,000, would be the total value of the land in this county. The average value then of land in this county would be \$6.50 an acre. So that the best you can do this year is to take the assessment as it now stands on the books and equalize as between the taxpayers.

I note what you have to say as to how the boards have assessed property in — County, and am sorry to say it is the condition all over the State. It appears that little effort has been made to equalize the property as between the citizens by the township board or as between townships by the county boards, or as between the counties by the State board of equalization.

As directed in my circular of instructions to auditors and boards, the township boards should secure from the county auditors the number of acres of land and its total value on the tax books for 1909; they should also secure the number of horses, mules and cattle and their total value for 1909. Having this data, the boards should assess all lands and personal property as near their true value as can be ascertained; then find out the total true value of your real estate; then make a simple calculation as to what percentage of the true value should be assessed to make assessment as that of 1909. We should simply divide the total amount of real estate, 1909, into the total true value of the real estate in 1910, which would give the proper percentage. Then apply this percentage to the property of each taxpayer. The same rule should be followed also with cattle, horses, mules and other personal property.

The township board should not undertake to equalize the property as between the townships, or to take

the average of the counties. We must first get a starting point, and to get this starting point the township boards must act according to the real facts and conditions existing in their townships, and they will be able to get equalization as between the taxpayers in such townships. It will then be a simple matter for the county board to fix the percentage for the whole county and equalize the townships with that percentage. Then the next step will be taken by the State board, who having the percentage adopted by the various counties in the State, will fix an average percentage of the true value to be taken for the whole State.

Where an effort has been made by local boards to equalize their tax district with the valuation of some other district or county, I have found that some curious complications have arisen, which really increases the inequalities. Therefore, I trust your township board will equalize your township so that the total assessed valuation of property will be the same as in 1909 and each tax valuation of property will be the same as in 1909 and each taxpayer will be charged with his proper proportion. Then when your chairman meets with the county board he should insist upon an equalization as between the tax districts or townships of all property in the county. For instance, as in the case of horses and mules in your township, suppose they run from \$40 to \$200, or an average of an assessed value of, say \$80 in your township, and in another tax district they run from \$30 to \$175, or an average of \$60, and in another \$40. Then the assessed value for the county would average, say \$60. The county board would then equalize between the townships, as it is presumed the horses and mules must be about the same average value over the county, and would add 50 per cent. to the \$40 mules and 20 per cent. to the \$50 mules, and the \$60 mule standing as assessed, and the \$80 mule should be reduced 25 per cent. If the mules and horses have been assessed at their true value and the same percentage applied throughout the township, the horses and mules which average \$40 should be increased 50 per cent to come up to the standard of \$60 for the county, and so on. In townships where the horses average \$80, each horse and mule would be reduced 25 per cent; that would place all the horses and mules in the county on an equalized basis of \$60. This assumes that horses and mules are of nearly the same average value all over the State. Yours very truly,
A. W. Jones,
Comptroller General.

WRONG VIEWS OF THE CENSUS

No Harm Can Come to Any Person Who Answers the Questions.

Washington, D. C., March 2.—Letters from the census supervisors to the United States Census Bureau show the erroneous apprehension of a considerable element of the population that their answers to the enumerators' questions in the next census, beginning April 15, this year, will cause increased taxation, legal entanglements, or injurious consequences to their persons and property.

In order to quiet such unfounded fears which would, unless removed, materially affect the accuracy of the census, the bureau has prepared an official statement relative to the decennial census, its origin, purpose and uses.

This statement should furnish complete assurance to those concerned that information given the enumerators is held by the Census Bureau in the strictest confidence with reference to the identity of the informants, as required by the policy of the bureau and commanded by the law of the United States.

The bureau earnestly hopes that clergymen, priests, physicians, school teachers, employers, and other public-spirited citizens who come in contact with large numbers of people, will cooperate with the bureau by telling persons who are believed to entertain erroneous opinions of

the census the real facts and urging them to give full replies to the enumerators. Teachers are particularly requested to speak of the census to the school children and ask them to tell their parents about it.

The statement issued by the bureau explains that the Constitution requires a census of the population to be taken every ten years in order to reapportion state representation in the National House of Representatives. It is the means also to ascertain the increase in the population, agriculture, industries and resources of the nation since the last census.

It is emphatically declared, by the statement, that the information sought from the people of the United States is used solely for general statistical purposes. It will neither be published nor used in any other way to disclose facts regarding any individual or enterprise. The census, it goes on to say, is not, never has been, and can not be employed to obtain information that can be used in any way in the assessment of property for purposes of taxation or of the collection of taxes, either national, state or local; or for deportation proceedings, extradition measures, army or navy conscription, internal revenue investigations, compulsory school attendance, child labor law prosecutions, quarantine regulations, or in any way to affect the life, liberty or property of any person.

It points out that replies to the enumerators are and must be held by the Census Bureau in strict and absolute confidence. All the bureau officials, supervisors, supervisors' clerks, enumerators and interpreters, before entering upon their duties, are obliged to take a solemn oath not to disclose any information they may obtain, except to the Census Bureau, and a violation of the United States law in regard to this oath means a \$1,000 fine or imprisonment for two years, or both, in the discretion of the court.

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"He might with equal truth have said: 'Tell me where you buy and I'll tell you what you get.'
If you buy here you get foods of finest quality, and in widest variety. Whatever your tastes—whether you like the rich and dainty things—or prefer just plain, wholesome eating—
We have the goods to please you—all selected with utmost care, by men who know. We warrant the freshness and quality of everything we sell. And the prices are always reasonable.
If you want a treat for breakfast try our

Electa Coffee
A coffee of improved flavor—slow-cooked and dry-cured, after long seasoning. It makes a delicious drink, because the bitter principle is extracted, but the real coffee tang is all there.
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REPORT OF The Newberry Savings Bank NEWBERRY, S. C.

At the Close of the Business November 16, 1909.

Condensed From Report to State Bank Examiner

RESOURCES.		LIABILITIES.	
Loans and discounts	\$269,495.25	Capital	\$ 50,000.00
Furniture and Fixtures	2,275.00	Undivided Profits	27,013.63
Overdrafts secured and unsecured	1,758.60	Deposits	250,632.87
Bonds and Stocks	680.00	Notes and Bills Rediscounted	6,000.00
Cash and due from Banks	59,437.65		
	\$333,646.50		\$333,646.50

4% Paid On Savings Deposits

JAMES MCINTOSH,
President.

J. E. NORWOOD,
Cashier.

Golden Rule Encampment.
Golden Rule Encampment, No. 23, I. O. O. F., will meet at Klettner's Hall the 4th Monday night in each month at 8 o'clock.
W. O. Wilson,
Chief Patriarch.
W. G. Peterson, Scribe.

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Wood's Seeds are grown and selected with special reference to the soils and climate of the South, and every southern planter should have Wood's Seed Book so as to be fully posted as to the best seeds for southern growing. Mailed free on request. Write for it.
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We are headquarters for Grass and Clover Seeds, Seed Potatoes, Seed Oats, Cow Peas, Soja Beans, and all Farm and Garden Seeds.

NOTICE OF FINAL SETTLEMENT
Notice is hereby given that on the 5th day of March, 1910, at 10 o'clock, in the forenoon, I will make a settlement of the estate of Henry S. Boozer, deceased, in the Probate Court for Newberry county, and that I will immediately thereafter apply for my final discharge as executor of the last will and testament of said decedent.
J. P. Wheeler,
Executor.

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THE HOUSE OF A THOUSAND THINGS

NOTICE TO DEBTORS AND CREDITORS.
All persons holding claims against the estate of Mrs. K. H. Cook, deceased, will file the same, properly attested with, and all persons indebted to said estate will make immediate payment to, my attorney, Eugene S. Blease, Newberry, S. C.
Mary E. Epting,
Administratrix.
2-15-311aw.

NEWBERRY UNION STATION
Arrival and Departure of Passenger Trains—Effective 12.01 A. M. Sunday January 2, 1910. Southern Railway.

No. 15 for Greenville...	8:51 a. m.
No. 18 for Columbia...	10:58 a. m.
No. 11 for Greenville...	2:48 p. m.
No. 16 for Columbia...	8:59 p. m.
C., N. & L. Railway.	
*No. 22 for Columbia...	8:47 a. m.
No. 52 for Greenville...	12:56 p. m.
No. 53 for Columbia...	3:20 p. m.
*No. 21 for Laurens...	7:25 p. m.
* Does not run on Sunday.	

This time table shows the time at which trains may be expected to depart from this station, but their departure is not guaranteed and the time shown is subject to change without notice.
G. L. Robinson,
Station Master.

NOTICE OF STOCKHOLDERS MEETING.
The Annual meeting of the Stockholders of Security Loan and Investment Company will be held in the office of the company at Newberry, S. C., on Thursday, March 10, 1910, at 5 o'clock p. m.
W. A. McSwain,
Secretary.
2-25-11aw id.