

CONFERENCE CLOSES SESSION PASTORS GET APPOINTMENTS

CHARGES FOR COMING YEAR ANNOUNCED AT BENNETTESVILLE MONDAY NIGHT.—REV. H. B. BROWN, BELOVED PASTOR, RETURNED TO METHODIST CHURCH HERE.

Bennettesville, Dec. 4.—The Methodist church was crowded to its utmost capacity by 7 o'clock this evening with a throng of eager observers anxious to hear the final proceedings of the conference and to witness the scenes attending the announcement of the appointments by Bishop Kilgo. The resolutions of thanks were presented by Dr. Watson B. Duncan and adopted by a rising vote. Dr. Duncan also offered a resolution of appreciation of Bishop Kilgo's presidency, and was unanimously adopted. Bishop Kilgo was not present at this juncture, he not having come in, and Rev. Jas. W. Kilgo occupying the chair. When the minutes were read the bishop requested that this item be stricken from the record, saying how much he appreciated the spirit of it but he did not wish it entered upon the minutes.

By 8 o'clock the business was completed except the answer to the great question, "Where shall the preachers be stationed this year?" The bishop's praise of Methodist preachers as a class was of high order. They are ready to get wherever they may be sent without waiting for a sword to drive them. His tribute to the presiding elders was a lofty one, describing the patience and the prayers with which they perform their difficult and delicate duties. A revival of every heart in every congregation through out the conference was suggested as a slogan for the coming year.

After a forceful address, the bishop announced the following appointments for 1912:

Anderson Dist.—C. B. Smith, presiding elder; Anderson, St. Johns, S. A. Donahoe; Orville and Toxaway, A. Sassaard; Bethel, J. W. Nealey; Antreville, P. K. Rhoad; Bethel Falls, J. E. Taylor; Clemens and Seneca, P. A. Murray; Home Path, G. W. Davis; Lowndesville, J. C. Chandler; McCormick, N. G. Bellinger; Pelzer, W. S. Meyers; Pendleton, A. V. Harbin; Starr, J. L. Singleton; Townville, J. E. Cook; Walhalla, G. C. Leonard; Walhalla Circuit, W. D. Patrick; Westminster, M. G. Latham; Williamston and Belton, J. L. Stokes, and G. G. Harmon, supernumerary; Williamston circuit, M. B. Brooks. Charleston District.—J. W. Daniel, presiding elder; Allendale, J. W. Welling; Appleton, E. Z. James; Beaufort, and Fort Royal, J. H. Noland; Bethel circuit, R. C. Boulware; Black Swamp, W. W. Williams; Charleston, Bethel, W. B. Duncan; Trinity, R. S. Truesdale; Spring Street, G. T. Harmon, Jr.; Cumberland, J. T. Peeler; Mount Pleasant and Youngs Island, W. D. Dibble; Cottageville, J. E. Inabinet; Cypress, J. C. Copeland; Ehrhardt, H. W. Whitaker; Estill, F. E. Hodges; Hampton, O. M. Abney; Hendersonville, W. C. Kelly; Lodge, W. F. Meadows, Jr.; Ridgeland, W. S. Henry; Ridgeville, J. W. Elkins; South Hampton, J. E. Carter; Summerville, E. A. Wayne; Waterboro, H. J. Cauthen.

Cokesbury Dist.—W. P. Meadows, presiding elder; Abbeville, W. T. Duncan; Abbeville circuit, J. M. La son; Butler, F. G. Whitlock; Cokesbury, G. F. Clarkson; Greenwood, Main street, J. W. Kilgo; Greenwood Mills, J. B. Connelly; Greenwood Circuit, M. T. Wharton; Kinards W. R. Baulknight; Newberry, Central, J. E. Carllae; Oakland and Jalapa, to be supplied; O'Neal St. and Mollohon, A. M. Gardner; Newberry Circuit, J. M. Friday; Ninety-Six, F. E. Dibble; Parkville, B. H. Covington; Phoenix, Foster Speer; Prosperity, S. C. Morris; Princeton, R. M. DuBois; Saluda, E. P. Taylor; Waterloo, J. T. Miller; Whitmire, O. A. Jeffcoat and R. E. Mood; Lander College, J. O. Wilson, president, and R. A. Childs, financial agent.

Columbia District.—W. M. Duncan, presiding elder; Alken circuit, D. E. Jeffcoat; Batesburg, S. O. Calley; Bath and Langley, A. E. Phillips; Columbia, Washington Street, E. O. Watson; Columbia, Main St. T. G. Herbert; Columbia, Green St. A. E. Holler; Columbia, Granby, E. A. Wilkes; Columbia, Brookland, W. C. Winn; Columbia, Edgewood, M. C. McLendon; Columbia, Shandon, Hamlin Etheridge; Columbia, Waverly and Bethel, J. A. Campbell; Edgfield, J. R. Walker; Fairfield, C. M. Peeler and E. W. Mason, supernumerary; Gilbert, C. S. Felder; Graniteville and Vaucluse, J. H. Thacker; Johnston, E. H. Beckham; Leesville, A. E. Driggers; Leesville circuit, G. K. Way; Lexington, J. E. Rushon; Lexington, Fork, C. E. Burgess; North Augusta, C. E. Peeler; Ridgeway, J. P. Williamson; Springfield, S. H. Mooth; Swansea, J. K. Inabinet; Wagener, W. D. Quick; Columbia college, W. W. Daniel, president; Epworth orphanage, W. B. Horton, Supt.; student to Vanderbilt university, J. W. Lewis.

Florence Dist.—W. A. Massebeau, presiding elder; Bennettesville, P. Stokes; Bennettesville circuit, W. Hoov; Brightsville, M. F. Stokes; Bethlehem, J. G. Farr; Chesapeake, M. Auld; Chesterfield, L. L. Danhaugh; Darlington, Tralitty, R. W. Wainwright; Darlington, Epworth, H. Hook; Darlington circuit, R. R.

Mason; East Chesterfield, T. B. Owens; Florence, R. E. Turnipseed; Hartsville, B. G. Murphy; Jefferson, J. A. Graham; Lamar, B. M. Robertson; Liberty, J. H. Moore; Marlboro, J. B. Weldon; McBee, J. L. Taylor; McColl, J. T. Fowler; Middendorf, W. C. Bowden; Pageland, J. A. McGraw; Timmonsville and Flagah, W. E. Wiggins; Timmonsville circuit, W. B. Baker; assistant Sunday school editor, L. F. Beatty.

Greenville Dist.—P. F. Kilgo, presiding elder; Clinton, J. E. Mahaffey; Eastley, P. B. Ingraham; Fountain Inn, S. T. Blackman; Gray Court, J. P. Attaway; Greenville, Buncombe Street, M. L. Carlisle; Greenville, St. Paul's, E. S. Jones; Greenville, Hampton avenue, J. M. Rogers; Greenville, West Greenville, L. L. Inabinet; South Greenville, J. T. McFarlane; Greenville, Bethel and Pos, D. W. Keller; Greenville circuit, J. G. Huggins; Greer, E. T. Hodges; Laurens, First church, L. P. McGhee; Laurens circuit, J. C. Davis; Liberty, D. R. Ruff; North Pickens, E. L. Thomson; Pickens, G. F. Kirby; Piedmont, W. L. Wait; South Greer, W. M. Owings; Travelers Rest, Jos. D. Bell; West Eastley, A. A. Merritt.

Kingstree Dist.—R. L. Holyrod, presiding elder; Andrews, W. O. Henderson; Cades, J. L. Mullins; Corderville, J. B. Piosser; Georgetown, Duncan, Henry Stokes; Georgetown, West End, L. E. Peeler; Greeleyville, W. H. Murray; Honey Hill, J. C. Taylor; Johnsonville and Prospect, E. F. Hutson; Jordan, W. T. Patrick; Kingstree, W. A. Fairry; Lake City, C. O. Derrick and W. B. Stokes, supernumerary; McClellanville, W. F. Way; New Zion, J. R. Sojourner; Pee Dee, J. O. Carraway; Pinopolis, W. C. Gleaton; Roma, T. J. Clyde; Salters, W. T. Bedenbaugh; Sampit, W. H. Perry; Scranton, J. W. Bailey; South Florence, J. M. Gasque; Summerton and St. Paul's, J. R. Major.

Marion Dist.—R. H. Jones, presiding elder; Blenheim, S. J. Bethes; Britton's Neck, W. A. Youngblood; Brownsville, J. I. Spinks; Bucksville, W. R. Barnes; Centenary, R. R. Doyle; Conway, A. D. Betts; Conway circuit, E. F. Seegins; Clio, C. C. Herbert; Dillon, A. N. Brunson; Gallivants, D. H. Everitt; Latta, A. T. Dunlap; Latta circuit, J. H. Graves; Little River, R. F. Bryant; Little Rock, M. Dargan; Loris, S. T. Creech and H. L. Singleton, supernumerary; Marion, S. B. Harper; Marion circuit, J. M. Meetez; Mullins, W. C. Kirkland; Mullins circuit, W. A. Brekham; North Mullins, W. C. Owens; Waccamaw, W. M. Hardin.

Orangeburg dist.—M. L. Banks, presiding elder; Bamberg and Bamberg mills, W. H. Hodges; Barnwell, W. J. Snyder; Branchville, W. S. Martin; Cameron, J. P. Simpson; Denmark, T. E. Morris; Edisto, T. W. Godbold; Eutawville, S. D. Vaughan; Grover, S. W. Danner; Harleysville, A. S. Lesley; Norway, W. S. Goodwin; Olar, to be supplied; Orangeburg, St. Paul's, H. W. Henry; Orangeburg circuit, S. W. Henry; Orange, T. L. Blivin; Providence, J. J. Stevenson and J. F. Way, supernumerary; Rowesville, J. K. Hollman and G. W. Dukes, supernumerary; Smoaks, J. C. Counts; Saint George, J. W. Atrial; student at Vanderbilt, L. E. Wiggins.

Rock Hill Dist.—T. C. Odell, presiding elder; Blackstock, J. P. Patterson; Blackstock, H. B. Hardy; Chester, J. C. Roper; Chester circuit, J. H. Montgomery; Clover circuit, H. G. Hardin; East Chester, R. A. Young; East Lancaster, G. T. Rhoad; Fort Mill, T. J. White; Hickory Grove, W. B. Justice; Lancaster, M. M. Brabham; Lancaster Circuit, C. P. Carter; North Rock Hill, J. A. White; Richburg, D. A. Phillips; Rock Hill, St. Johns, E. K. Hardin; Rock Hill Circuit, L. T. Phillips; Van Wyck, F. L. Cleannan; Winnboro, G. C. Hutchinson; Yorkville, J. F. Anderson.

Spartanburg Dist.—A. J. Cauthen, presiding elder; Belmont, L. W. Johnson; Campobello, R. L. Keaton; Carlisle, O. N. Rountree; Cherokee, R. A. Brock; Clifton and Cowpens, J. F. Ivins; Enore, E. Myers; Gaffney, Buford Street, G. P. Watson; Gaffney, Limestone street, B. G. Vaughan; Gaffney circuit, J. A. Bledsoe; Inman, I. A. Cook; Jonesville, W. H. Atrial; Kelson, J. H. Manly; Pacolet, A. H. Best and B. O. Lawton; Pacolet Mills, C. B. Dawsey; Reidville, E. L. McCoy; Spartanburg, Bethel, J. W. Speake; Spartanburg, Central, R. E. Stackhouse; Spartanburg, Duncan and Glendale, B. J. Guess; Spartanburg, W. H. Polk; W. Spartanburg, J. W. Shell; Union, Buffalo and Green street, B. D. Jones; Union, Grace, J. L. Daniel; South Union, J. H. Danner; Woodruff, J. H. Brown.

Conference secretary of Missions—M. B. Kelley. Southern Christian Advocate—S. A. Nettles, editor; J. L. Ray, assistant publisher. Supt. Anti-saloon league.—J. L. Harley. Missionary in Cuba, H. L. Powell. Industrial Institute, D. E. Camak. Sumter Dist.—W. I. Herbert, presiding elder; Bethany, T. F. Gibson; Blahoville, G. E. Edwards; Camden, H. B. Browne; Ellmore, J. E. Strickland; Fort Motte, J. V. Davis; Heath Springs, H. C. Mouson; Kershaw, S. D. Bailey; Lynchburg, J. B. Beasley; Manning, F. N. Shuler; Oswego, T. W. Munnerlyn; Pinewood, J. B. Wilson; Providence, J. N. Wright; Richland, George Lee

HOME PATRONAGE

Ten Good and Sufficient Reasons Why You Should Buy From Home Merchants.

1. Your home merchants can duplicate the prices made by any responsible concerns anywhere on goods of equal quality, in the same quantities and on the same basis of delivery and payment.
 2. You can examine your purchases in the home stores and be assured of satisfaction before investing your money.
 3. Your home merchants are always ready and willing to make right any error or any defective article purchased.
 4. Your home merchants help support, through direct and indirect taxation, your schools, churches, libraries and other public institutions.
 5. Your home merchants help make a good local market for everything you have to sell, and that market—more than any other factor—gives your land its present value.
 6. Your home merchants are your good friends, ever ready to extend a helping hand in time of need.
 7. If this community is good enough for you to live and to make your money in, 'tis good enough to spend it in.
 8. The best citizens in this community are those who believe in and practice home patronage. Be one of the best!
 9. The merchants in the distant city give you nothing valuable that the home merchants cannot give you—and the former cannot and will not do for you many things the latter do gladly.
 10. Every dollar kept in circulation in this community helps increase property values. Every dollar sent out of this community that could as well be spent here hinders the wheels of progress and helps build up some other community at your expense.
- Greenville Daily Piedmont.

COUNTY AUDITORS WILL ENFORCE INCOME TAX

COPY OF LETTER TO COUNTY AUDITORS FOR GUIDANCE IN ASSESSMENTS.

The following is a copy of a circular sent to the county auditors of the state by Comptroller general A. W. Jones, for their information and guidance in assessment of income taxes:

"Under the provisions of Section 330 of the Code, if any person fails or refuses to make a return of his income for the purposes of taxation, you, as Auditor, are required to assess on account of said income tax such amount as appears such tax-payer is liable for from the best obtainable information by you, either by examination of the defaulting tax-payer or other evidence, you are to add thereto a penalty of 50 per cent., and charge the aggregate upon your tax duplicate. In order that it may appear of record that the party to be taxed has had notice of your action, and full opportunity of making a proper return or furnishing you correct information on which to make a return for him, you may, under provisions of Section 358 of the Code, notify such party to appear before you at your office at a time fixed in the notice for examination under oath by you. I enclose a form of notice which you can use in such cases, marked No. 1; this notice should be made out in duplicate, and one copy served on and left with the tax-payer, to be notified by the Constable or the Sheriff, whose fees are to be paid out of the county treasury in the same manner as their fees for serving magistrate's process. And if you find that no return was made, and one ought to have been made, then you should charge the expenses of the examination, including these fees of the constable or sheriff, on the tax duplicate against the tax-payer, and they shall be collected with the taxes due by these parties to reimburse the treasury of the county for the expenses paid out by it. In addition to summoning the tax-payer, who fails or refuses to make return, you can summon and require any other person having knowledge of his affairs, to appear and testify before you, using the form of notice which I enclose and mark form No. 2. You are not required to summon these witnesses and examine them under oath, if you have other satisfactory evidence, or know of your own knowledge, or from general reputation, what the income of the tax-payer is. I desire again to call your attention to the fact that in stating the income of the tax-payer, the gross profits or income of his business or profession must be taken, less the necessary expenses incurred in carrying on such business, occupation or profession, not including any remuneration to the tax-payer for his personal services in the conduct of the business and without deducting the amount of any losses of property or capital which he may have sustained. The mere fact that a person states that he is not liable to the tax does not show that you have used due diligence in ascertaining whether he is liable or not. You should not receive their statement unless under oath, making a complete disclosure of what his gross income is, irrespective of any losses of property or capital, and what exemptions, if any, are claimed by him.

Upon inquiries heretofore made, I have ruled, and still rule, that in estimating expenses to be deducted from the gross income:

1. A tax-payer is not entitled to be allowed a credit deducted for rents from his lands; rents are a source of revenue, not an expense.
2. Where a man receives a salary for personal services, as for instance, a president or cashier of a bank, mills, etc., no deduction is shown it was actually paid out is to be made therefrom, unless it is of the salary by the taxpayer to some one else for help rendered him, or traveling expenses required in performing the duties of his position.
3. Losses from advances, or business investments or other losses of capital invested in property or business cannot be deducted as expenses from the taxable income.
4. The taxable income is the gross income received, less the actual necessary expenses incurred in making the same.
5. Insurance premiums or rent for one's residence is not an expense of business to be deducted as an expense from the gross income where the gross income of a firm, after deducting the necessary business expenses, exceeds \$2,500, and the individual members of the firm are not liable individually to the tax, the members of the firm are not liable to be taxed on the firm income in excess of \$2,500.
6. Costs of repairs to property are not to be deducted from the rents or income derived from such property.
7. Taxes paid on a particular piece of property, or reasonable commissions paid an agent for collecting rents, may be deducted in ascertaining the taxable income from that particular piece of property; but taxes or commissions paid on one piece of property cannot be deducted from income derived from a different piece.

You as an officer, after hearing the detailed testimony as to the income and expenses of the tax-payer, can apply the law to it and render an intelligible judgment. I must insist upon you examining all parties whose gross income you are informed or suspect are in excess of \$2,500, and have them make such a detailed statement, under oath, as is required by law. The refusal to make any return is of itself presumptive evidence that an examination should be made. The enforcement of this law rests primarily upon the County Auditor, it being his sworn duty to make this investigation, and to see that his conclusions are in accordance with the facts as they really exist, and with the law. Any discrimination or partiality, as between tax-payers, in assessing this tax, will not be tolerated—by this office, and if brought to my attention will be referred to the Governor, with the request that he remove the officer.

Yours very truly,
A. W. JONES,
Comptroller General.

I endorse the above communication and request that you carry out the same in all respects. Should any Auditor refuse, or without just cause fail to enforce these laws he will be removed from office.

COLE L. BLEASE,
Governor.

Strayed.
One mouse colored mare mule. Return to A. Atkins, Camden, S. C.

For Rent.
For rent, two horse farm, six miles from Camden. All fresh land. Good houses and outbuildings. Apply at once to J. L. Guy, Camden, S. C.

Married.
At the home of James T. Truesdel on Dec. 1, 1911, Mr. R. B. Rollins to Miss Julia Hyatt, all of Kershaw county.

REMARKABLE DOCUMENT IS PUT ON RECORD IN PROBATE OFFICE

LAST WILL AND TESTAMENT OF THE LATE CAPTAIN JOHN BURDELL—LEAVES BEQUEST TO CITY OF CAMDEN TO BE USED FOR HOSPITAL.—HEIRS AND OTHERS REMEMBERED.

A score of years past the usual time allotted to man to live, Capt. John Burdell, at his home in West Wateres, departed this life on the 30th, ult. This removes from our midst a well known and highly respected citizen—one who for almost the last half century has lived in this county and commanded the respect of those who admired true worth and sterling manhood. Simple and unostentatious in his dress, habits and deportment, his was yet a striking figure. Endowed by nature with a fine physique, and of a commanding presence, his very bearing betokened strength and character. When one met Captain Burdell, he instinctively felt that he was in the presence of a strong, brave, self-reliant man.

And this he was, and more. During the late war and the dark days that followed, he did his duty as he saw it. Strong in mind and body, with limited educational advantages, he carved out of life a business success truly wonderful under the conditions that surrounded him. His physical courage was unquestioned, and linked to this was the higher courage to do the right as he saw it whether it met with approval or condemnation.

Perhaps, the most striking trait of his character was his self-reliance. He knew not how "to crook the pregnant hinges of the knee that thrift might follow fawning." With industry, thrift, frugality, and honesty, and a dependence alone on the powers given him by a merciful Providence, he accomplished his splendid life work and leaves a record untarnished by sycophancy or servility.

While he detested deceit and falsehood, yet his warmest sympathies were evoked when the waves of misfortune engulfed the weak and helpless. He was true as steel to those whom he had confidence in, whether they were popular or friendless.

His munificence to the poor of Kershaw county overtops and excels that of any man who ever lived before him. He has left a handsome property to alleviate the sufferings of humanity and the poor of Kershaw county as will be seen in the below mentioned last will and testament, are entitled to this magnificent benefaction free of charge.

Could anything be more worthy? We thank God that amongst us was one able and noble enough to give such a priceless boon to poor suffering humanity.

Last Will and Testament.
The last will and testament of Captain Burdell was filed in Probate court on Monday. The will involves real estate and other property variously estimated at \$150,000 or \$175,000. He was one of the oldest and wealthiest citizens of the county, being a shrewd business man as shown by the manner in which he looked after the smallest details in the following extraordinary will and testament: State of South Carolina, County of Kershaw.

In the name of God, Amen:—I, John Burdell, of the county and state aforesaid, being of sound mind and disposing memory, and conscious of the uncertainty of human life do make, ordain and declare this to be my last will and testament, as follows: to wit: First, I direct my executors—hereinafter named, to pay my funeral expenses, and all lawful demands which may be brought against me.

Second, I give and devise to H. G. Carrierson and Team Gettys, my executors, hereinafter named the following described real estate:

That tract of land known by me as the "Kennedy Place" purchased by me from Col. Wm. Shannon, attorney, for William Kennedy, containing 800 acres. To have and to hold the same to themselves—their heirs and successors, upon the uses and trusts following: to pay to Emily Burdell, wife of James T. Burdell, upon her sole and separate receipts the income and revenue derived from said land, during the term of her natural life, and upon the decease of said Emily Burdell, to pay to her son, J. Alfred Burdell, upon his sole and separate receipts the income and revenue derived from said lands during the term of his natural life. At the death of Alfred Burdell, this trust estate shall cease and determine, and I hereby devise the land described in this second paragraph to the heirs of the body of said J. Alfred Burdell living at the time of his death, to them, their heirs, and assigns forever.

Third, I give and devise to Emily Burdell, during the term of her natural life, and upon the decease of said Emily Burdell, to her son, J. Alfred Burdell, during the term of his natural life, and upon the decease of said J. Alfred Burdell, to the heirs of his body living at the time of his death, to them and their heirs and assigns forever, all that tract of land, with the buildings thereon, situate between Clear Water Branch and Twenty-Five mile Creek on the east side of the

road leading from Camden to Longtown.

Fourth, To my beloved and adopted son, Wm. J. Burdell, for and during the time of his natural life, and from and after the death to his widow, in trust, however, and upon the special confidence that she will, as long as she may live, use the income, rents, issues, and profits arising from the maintenance and support of herself and support and education of her issue by Wm. J. Burdell, and from and after her death to such issues, to them, their heirs and assigns forever—their lawful issue of any deceased child to take its parents share, I give and devise the following described real estate:

So much of the premises on which I now reside, including residence and all other buildings thereon, and all land owned by me south of Twenty-Five mile Creek, except what is herein devised to others mentioned herein.

(Continued on last page.)