

The Laurens Advertiser.

VOLUME XXXIII.

LAURENS, SOUTH CAROLINA, WEDNESDAY, JAN. 9, 1918.

NUMBER 25

INCOME TAX OFFICER COMING JANUARY 21

To Assist in Making Income Returns

INCOME RETURNS ARE FURNISHED

If a Person Liable to Income Tax Does Not Make Return by March 1st, Penalties as Provided by Law Will be Incurred. Duty on Taxpayer to Make Himself Known.

In a communication received by this paper, D. C. Heyward, Collector of Internal Revenue, Columbia, announces that a federal income tax officer will be sent into this county on January 21, and will be here until January 26. Information as to where this officer will have his headquarters can be obtained from the postmaster or any of the bankers. He will be willing to help persons subject to the income tax make out their returns without any cost to them for his services.

Returns for income for the year 1917 must be made on forms provided for the purpose before March 1st, 1918. Because a good many people do not understand the law, and won't know how to make out their returns, the government is sending in this expert to do it for them. But the duty is on the taxpayer to make himself known to the government. If a person does not make return on or before March 1st, 1918, penalties as provided by law will be incurred. If you are not sure about being subject to the tax you had better see the income tax man while he is here, and make sure. Whether you see the income tax man or not you must make return if subject to the tax.

Persons resident in other counties may, if they want to, come and see the income tax man who will be here.

D. C. Heyward, Collector of Internal Revenue, suggests that everybody start figuring up at once his income and expenses so as to be ready with the figures when the expert arrives. Expenses, however, do not mean family expenses, money used to pay off the principal of a debt, new machinery, buildings, or anything like that. They mean what you spend in making your money—interest, taxes paid, hired help, amount paid for goods sold, seed, stock bought for feeding, rent (except for your dwelling), etc. Income includes about every dollar you get.

FEW FACTS OF LAND SOLD MONDAY

Sales Were Largely Attended by Usual First Monday Crowd. Six Tracts Sold.

The January sales were largely attended Monday morning, but only a few tracts of land were offered for sale. More interest was displayed in the sale of live stock which followed immediately afterwards. The clerk of court made four sales and the Judge of Probate of Greenville county made two sales. They were as follows:

In the case of Rebecca Z. McDaniel, et al., vs May P. Boyd, et al., 110 acres of land in Waterloo township were sold to Mrs. Florence Hamilton for \$1,040.

In the case of H. H. Pinson vs May P. Boyd, et al., 80 acres of land in Waterloo township were sold to W. R. Kieley for \$510.

In the case of Gary vs Gary, 164 acres near Goldville were sold to Sam Gary for \$3,000.

In the case of Lucius Johns vs John Lucius, a lot in the town of Clinton was bid in by E. P. McGowan, attorney, for \$100.

In the sale of the Duckett lands by the Judge of Probate of Greenville county, the 600 acre tract in Cross Hill township was bid in by C. C. Featherstone, and the tract near Fountain Inn was bid in by the Bank of Fountain Inn.

Aged Citizen Dead.

Mr. Geo. W. Whitten, one of the oldest citizens of the town, died at his home on Mill Street Saturday night. He had been confined to his bed but a few days, having suffered a stroke of paralysis Wednesday before, from which he never recovered. The body was interred at the Laurens cemetery Sunday afternoon.

For the past thirty years or more the deceased had conducted a blacksmith shop in this city and only retired about a year ago on account of failing health. He is survived by his wife, who was before her marriage Miss Cornelia Sanders, of Abbeville county, three sons and four daughters, as follows: J. H. Whitten, of Anderson; C. L. and Austin, of Laurens mill village; Mrs. J. R. Brown, of McCormick; Mrs. J. M. Whitten, of Memphis, Tenn.; Mrs. J. L. Dagnall and Mrs. L. H. Cunningham, both of this city.

Mrs. E. W. Perry, who has been at the Gilkerson House with her sister, Miss Frances Thames, for about a month, left Monday for Birmingham, Ala., to visit her brother for awhile.

TAX ASSESSMENT RULES CHANGED

Fifty Per Cent of Actual Value of Property is Adopted as Basis of Taxation and New Returns Must be Made. Penalty Attach for Failure to Comply With New Rulings.

The County Board of Equalization met in the office of Auditor Thompson last Wednesday and laid plans for their work this year. The matter of chief interest before the board was the new plan of tax assessments made by the state tax commission after the conference with the county auditors several weeks ago in Columbia. Under this new plan "fifty per cent of the true reasonable market value of property" will be adopted as the common standard of assessment, "regardless of classes." This standard will apply throughout the state. The plan in detail, as explained in a letter to the county auditors and the township boards of assessors, is as follows:

"In view of the constitutional requirement that all property shall be assessed upon a uniform basis, and in order to prevent inequalities arising from different standards of assessment in the different Counties of the State, the Tax Commission, after a conference with the County Auditors and the Chairmen of the County Boards of Equalization, has adopted fifty per cent of the true reasonable market value of property as the common standard upon which all assessments of property for the purpose of taxation, regardless of classes, shall be made throughout the State in the year 1918. This standard will apply both to the assessments originally made by the Tax Commission and to those originally made by the Township Boards of Assessors.

You are, therefore, instructed, in making the tax returns, to have the tax payer state in the column calling for the "value by the tax payer" the true market value of the property in question, which in his opinion represents the full 100 per cent value of the property. This is in accordance with the oath printed at the bottom of the tax returns in which the tax payers are required to say that the property returned by him is listed at what he honestly believes to be its market value. When the returns are so taken they are to be turned over to and passed upon by the township or other local boards of assessors, who shall inquire into the value placed upon the property by the tax payer and verify the value stated by the tax payer.

"After ascertaining what is the market value of the property in question, the township or other local boards of assessors shall assess 50 per cent, or one-half thereof, as the value of the property for purposes of taxation, and write same in the column value by the township board. The column for value by the County Boards will be left blank to be used by the County Boards in equalizing or changing the assessments made by the township boards, where they find it necessary in order to remove inequalities that may occur in passing on the separate pieces of property.

"In assessing real estate each lot, farm, plantation or separate parcel of land is to be separately returned with a statement as to the number of buildings thereon, with the value of the buildings stated separately from the value of the lands, and so described as to be identified by the local Board of Assessors and other tax officers.

"In assessing real estate, the tax payer is not required to state the value thereof. The true value is to be origi-

W. P. BEARD GOES TO HIGHER COURT

Understood That all Preparations Have Been Made for an Appeal to Circuit Court of Appeals.

While nothing officially is known, it is understood that Mr. W. P. Beard, of Abbeville, who was convicted at the last term of Federal Court in Greenwood in November for interfering with the military and naval operations of the United States in time of war when he was editor of The Abbeville Scimitar, which since has been denied use of the mails, will take an appeal to the Circuit Court on Appeals at Richmond. Mr. Beard was sentenced by Judge Johnson to serve a year and a day in the Atlanta Federal Penitentiary and to pay a fine of \$500, after a motion for a new trial was denied.

The evidence in the trial is said to have been transcribed and all preparations made for the appeal. If the Circuit Court of Appeals affirms the decision in the District Court he will have the privilege of appealing to the United States Court.

The defendant was released on bond pending preparations for the appeal. He was represented at the trial here by Cochran, Dean & Cochran, of Greenville, and Sam Adams, of Abbeville.—Greenwood Daily Journal.

Returned to the Fold.

Mr. H. V. Holder, of Owings Station, was a visitor in the city yesterday. Mr. Holder, who has been a long-time subscriber to The Advertiser, came in to the office to start his paper going out to him again after having it stopped a short while ago when he thought that he had advanced too far in age to care for it. After returning home he discovered that he was not as old as he thought he was and decided that he had better come down and get connected up again. It is no secret to hold that in the newspaper offices The Advertiser office among them, there is a far greater rejoicing when an "old" subscriber comes back into the fold than when a stranger enters his name upon the list. In the former case there is genuine feeling of reunion, whereas in the latter the element of trade is yet an uppermost consideration. Mr. Holder was accompanied by Mr. A. S. Holder and Mr. Lauree Armstrong.

Lucas Bank Increases Capital

At the meeting of the stockholders of the Lucas Bank, held at the bank office at Watts Mills yesterday, a resolution was passed increasing the capital stock from \$5,000 to \$10,000.

OUTLINES DEFINITE PROGRAM

In Address Before Congress President Declares Re-statement of War Aims, and With Fourteen Specific Considerations.

Washington, Jan. 8.—President Wilson today addressing congress delivered a re-statement of war aims in agreement with the recent declaration by the British premier, David Lloyd George.

The president presented the following as necessary elements of world peace:

1. Open covenants of peace without private international understandings.
2. Absolute freedom of the seas in peace or war except as they may be closed by international action.
3. Removal of all economic barriers and establishment of equality of trade conditions, among nations consenting to peace and associating themselves for its maintenance.
4. Guarantees for the reduction of national armaments to the lowest point consistent with domestic safety.
5. Imperial adjustment of all colonial claims based upon the principle that the peoples concerned have equal right with the interest of the government.
6. Evacuation of all Russian territory and opportunity for Russia's political development.
7. Evacuation of Belgium with our any attempt to limit her sovereignty.
8. All French territory to be freed and restored, and reparation for the taking of Alsace-Lorraine.
9. Readjustment of Italy's frontiers on clearly recognizable lines of nationality.
10. Freest opportunity for autonomous development of the peoples of Austria-Hungary.

SOLONS OF STATE ASSEMBLED TUES.

Legislators Generally Quiet on Session.

MUCH INTEREST IN TAX ISSUE

Comptroller General Estimates Call for an Aggregate of Over Three Million Dollars, an Increase of Half a Million Over 1917. Australian Ballot System Coming Up.

Columbia, Jan. 8.—The South Carolina General assembly began today what was expected to be one of the most important sessions in its history. To help win the war is declared by members to be the special object of the assembly and it is expected numerous measures bearing on South Carolina's participation will be considered early in the session.

Columbia, Jan. 7.—The halls of the House of Representatives and of the Senate and the committee rooms of both branches are ready for reception of members of the Seventy-third General Assembly, which convenes here tomorrow at noon. Usually the day before the Legislature sees a large influx of Solons in Columbia, but this year they evidently are holding off until late trains, for very few of them have arrived this afternoon. It is expected that they will come in tonight and tomorrow morning.

The legislators who have arrived so far are non-committal as to what will be accomplished at the coming session; they apparently are awaiting to see what will develop along legislative lines. They are, however, wholeheartedly in favor of anything which will be of benefit in the war, and it is probable that the major portion of the measures passed will have something to do with the present crisis.

It is probable that Governor Manning's message to the General Assembly will be delivered tomorrow night. Hitherto it has been the custom of Chief Executives to deliver their messages as soon as the General Assembly is organized. If he carries out his intentions the Governor will read his message instead of having it read by the reading clerk of the House, as in former years.

One of the big questions to come up in the General Assembly is tax—(Continued on Editorial Page.)

BRITAIN'S WAR AIMS STATED

David Lloyd George Explains War Aims of British Empire More Specifically and at Greater Length Before Trades Union.

London, Jan. 5.—The British prime minister, David Lloyd George, today set forth Great Britain's war aims more specifically and at greater length before the delegates of the trades union than he has ever done before.

Having first declared that it was not a war of aggression against Germany or the German people, and that the breaking up of the German peoples or the disintegration of their State was not one of the objects for which the Allies were fighting, he proceeded to mention the fundamental issues for which Britain and her allies were contending.

First among these was the restoration of Belgium and reparation for the injuries inflicted. Next came the restoration of Serbia, Montenegro and the occupied parts of France, Italy and Rumania. France must have Alsace-Lorraine and to this end, said the premier, the British nation would stand by the French democracy to the death.

The question of Russia was touched upon, and Mr. Lloyd George said that Britain as well as America, France and Italy would have been proud to fight beside the new Russian democracy. But now Russia could only be saved by her own people. He declared an independent Poland, an urgent necessity for the stability of Western Europe.

Rumania is to be protected and the British and other allies are with Italy in her desire for complete union of the people of Italian race and tongue. Of Austria-Hungary he felt, that while

the breaking up of the dual kingdom was no part of the Allied war aims, it was impossible to hope for the removal of causes of unrest in that part of Europe unless genuine self-government was granted the Austro-Hungarian nationalities.

The Turkish Empire, within the homelands of the Turkish race, with Constantinople as its capital, may be maintained, but the passage between the Mediterranean and Black sea must be internationalized and neutralized, and in the British view Arabia, Armenia, Mesopotamia, Syria and Palestine are entitled to recognition of their separate national conditions.

The matter of the German colonies, all of which are now in the hands of the Allies, will be placed before a conference, whose decision, however, must consider the wishes and interests of the inhabitants.

The premier made brief references to the violations of international law committed by Germany, with special emphasis on the sea and the peace conference, he declared, must not lose sight of the outrages suffered by British and other seamen.

The three cardinal points of the British terms, as enunciated by the British prime minister are: Reestablishment of the sanctity of treaties; territorial settlement based on the right of self-determination or the consent of the governed; the creation of an international organization to limit armaments and diminish the probability of war.

Expanding Its Business

According to a recent announcement made from the home office at Greenwood, the Abbeville-Greenwood Mutual Insurance Company, which does a large business in this county, has added another county, Saluda, to its list of counties making six counties in which it is now doing business, as follows: Abbeville, Greenwood, Laurens, McCormick Edgefield and Saluda. The company now has over two and a half millions of dollars of insurance in force and is increasing this every week. The company asks for support from the people in these various counties not only because it is a home enterprise but because of its record of paying all claims during its twenty-five years of existence, its solid financial standing and its low rates.

Adding to Fountain.

A representative of a large soda fountain concern arrived in the city yesterday to install additional fixtures to the already handsome soda fountain at the Powe Drug Company. Included in the fixtures are handsome marble ornaments, besides more essential interior fixtures to improve sanitation and ease of operation. Dr. Powe states that he has installed this additional equipment in order to give the improved service which his patrons are entitled to.

Extra Teachers Examination.

Acting under instructions from the state superintendent of education, Supt. of Education Jas. H. Sullivan has announced an extra teachers' examination to be held in the court house on January 15th.