

The Question of Tax Exemption.

THE SUPREME COURT DECISION FAR REACHING IN ITS EFFECTS.

Columbia, March 21.—The decision of the Supreme Court in the Laurens Cotton Mill case opens up a large field. The matter has been up before this, and where it will end is interesting, as there have been a great many tax exemptions granted prior to the new Constitution, and it is held that they are all null and void.

The matter was some time ago called to the attention of the comptroller General and he obtained an opinion from the Attorney General's office relative to the very question of tax exemptions. The Assistant Attorney General's opinion shows a new phase of the issue in so far as in this case the General Assembly itself passed an Act authorizing the exemption, which is held to be contrary to the constitution and the General Tax Act, requiring all property to be on the tax books. The opinion of the Attorney General's office reads as follows:

Hon. J. P. Derham, Comptroller General, Columbia, S. C.—Dear Sir: The petition of the Columbia Water Power Company, asking for an abatement of taxes, has been considered. From the petition it appears that the company asks for an abatement of taxes levied on the Columbia Canal, contending that the Canal is subject only to State taxes under Section 17, p. 1,095, Vol. XIX, Gen. Statutes, which says:

"That the land, the Canal and the appurtenances thereof, transferred to the said board of trustees of the Columbia Canal, and the bonds issued by them, shall be exempt from taxation, except for State purposes; that the buildings hereafter erected and the lands hereafter acquired shall be taxable, unless they are exempted under the general tax law of the State."

By virtue of this section they ask an abatement of all taxes, except the State tax, on an assessment of \$40,000 the total levy being 14 1/2 mills, (the State levy is 5 mills,) the difference of 9 1/2 mills amounting to \$380, for which an abatement is asked under the above section. The petitioner would be entitled to the abatement asked for were it not that the Act quoted is clearly unconstitutional, being in contravention of Section 1, Article IX, of the Constitution of 1868, which reads:

"The General Assembly shall provide by law for a uniform and equal rate of assessment and taxation, and shall prescribe such regulations as secure a just valuation for taxation of all property, real, personal and possessory, except mines and mining claims, the proceeds of which alone shall be taxed, and also exempting such property as may be exempted by law for municipal, educational, literary, scientific, religious or charitable purposes."

Taken in connection with Section 8, Article IX, of the Constitution of 1868, which reads: "That the corporate authorities of counties, townships, school districts, cities, towns and villages may be vested with power to assess and collect taxes for corporate purposes, such taxes to be uniform in respect to persons and property within the jurisdiction of the body imposing the same," which is incorporated in Section 5 Article X, of the Constitution of 1895, shows that the General Assembly in attempting to exempt certain property from a part of the general tax levied violated the constitutional provision "that taxes be uniform in respect to persons and property." (Supra.)

It is not contended that this property falls within any of the constitutional exemptions quoted above in Section 1, Article IX, Constitution of 1868, but petitioner relies solely on the Act above quoted, Section 17, page 1,095, Volume XIX, General Statutes. From my view this Act is unconstitutional and, therefore, nugatory; hence the petition should be refused, and the property subject to the same assessment and tax levy as all other property not constitutionally exempt. Yours respectfully,

U. X. Gunter, Jr., Assistant Attorney General. Another phase of the matter ought to be looked at. Certain communities enter into a contract, so to speak, that will exempt certain corporations from taxation if they locate at a certain point, and it would appear, when such a contract is entered into in good faith, that the municipality ought to carry out its part of the contract, even if it has to pay the money out of its treasury. The decisions and the new Constitution will put a decided damper on exemptions from taxation, and the tendency now is to get everything in the shape of property on the tax books and thereby reduce the pro rata share of each man's taxes.

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MONKEYS AS COTTON PICKERS.

Southern Planter is Pleased With His Experiment.

Vicksburg, Miss., March 20.—The tangled forests of darkest Africa, which, in the early days of the nation, supplied the southern planter with slaves to cultivate his cotton fields and to gather his crops, have again been drawn upon by the farmers of the south.

Professor Garner, of Washington, discovered that the monkey can pick cotton as well as the southern negro. He persuaded Mr. W. W. Mangum, of Vicksburg, to attempt the experiment, and the latter has just made his report to Professor Garner.

Mr. Mangum says he has found it profitable. On his place near Smedes this winter he had 50 trained monkeys at work.

The males weigh about 110 pounds and the females average 90 pounds each in weight. Bags were made for each monkey that would hold 25 pounds of cotton and the bag placed over each monkey's shoulder. It was surprising, Mr. Mangum says, how the monkeys learned to pick cotton. Baskets to hold the cotton were placed at each end of the rows, and one man besides the monkeys' trainer was necessary to take the cotton out of the bags and put it into the baskets provided. The planters throughout the south have watched the experiment with a great deal of interest. Many have visited the plantation near Smedes to see the monkeys at their work.

Mr. Mangum is enthusiastic over the success of his experiment.

"The introduction of monkeys as cotton pickers means more to the South," said he, "than a cotton picking machine; for the monkeys are a success as pickers, while the machines, so far, have been failures. The monkeys are in every way superior to negroes as pickers, and the cost of picking is about one third."

"I believe this discovery is the greatest that has been made for the cotton planter since Whitney discovered the cotton gin."

Next fall Mr. Mangum intends to import 1,000 more monkeys from Africa, and he desires others to join with him in importing a lot more to be scattered throughout the south.

Broad Tires.

Our friend, the Yorkville Enquirer, urges the use of wide tires on vehicles of all kinds, and favors a State law looking to the enforcement of the use of broad tires. If our respected contemporary would urge the dealers in wagons to lay in a stock of wide tired wagons the people would buy them. Our dealers bought a few of the wider tires, and they sell readily. The usual width of the tire of a two horse wagon has been an inch-and-a-half, but two inch tires are not a rare thing now, tire two-and-a-half inches are to be seen.

Our own opinion is that the wide tires will be the tires of the future in this section. Wide tires and lower wheels will serve the people better than the old wheels.

If dealers would properly present the wide tire wagons their sale would be common. They appeal to the approval of our common sense—Abbeville Press and Banner.

THE BRIGHT SIDE OF TRUSTS.

London, March 23.—At the banquet of the British Economic Association this evening, Sir Robert Giffin, formerly assistant secretary of the board of trade, presiding, Prof. Ashley delivered an interesting address on the position of trusts in the United States. Prof. Ashley said the trusts were mainly the outcome of an attempt to get rid of the disastrous effects of cut-throat competition. The public, in his opinion, had greatly exaggerated their power to rule prices. He contended that the general tendency of trusts in the United States was in fact to lower prices, as had been seen in the case of the Standard Oil Trust. Undoubtedly the trust gave an advantage to the capitalists but they also tended to secure steadiness in the rate of remuneration for labor and to promote continuity of employment and an increased stability in industry.

To Our Subscribers—Important.

The Quaker Valley Mfg. Co. of Chicago have requested us to announce that they have several thousand sets of the finest coin silver-plated War Memorial Spoons, made to retail at \$3 a set. They will mail, postpaid, a full set of six of these spoons to every subscriber to the Watchman and Southern, who will send name and address—a postal card will do. If, on receipt of the spoons, you find them the most exquisitely beautiful specimens of the silversmith's art you ever saw, and worth \$3, remit 75 cents, as payment in full, within 30 days; if not pleased, return spoons immediately. Each spoon is of a different design—after-dinner coffee size—showing soldiers in camp in Cuba, Morro Castle and four U. S. Battleships. They are imperishable mementoes of the late war, and every subscriber should accept this most remarkable offer, and obtain a set before it is too late. All that's necessary is to say you're a subscriber to the Watchman and Southern (this is important) and that you accept Memorial Spoon Offer. Address Quaker Valley Mfg. Co., 357 W. Harrison St., Chicago. Dec 21.

The happiest ladies are those using the Whitesewing machine.

Aguinaldo to be Run to His Last Extremity.

Manila, March 24.—The long expected movement to capture Malolos began at daybreak this morning. There has been a lull in the fighting for two days. The position of the troops has been readjusted preparatory to this stroke, which is expected to reduce Aguinaldo to the last extremity.

The first troops to move was the brigade of General Harrison Grey O. Is who struck tents shortly before sunrise. Immediately word was passed along the line and the troops became convinced that the greatest battle since the opening of hostilities was at hand. Brigadier General Otis occupied a position at Calocan which is nearest Malolos on the road from Manila.

The enemy has been extremely active in the vicinity of Malabon in preparing defenses, evidently anticipating an attack, but they keep well under cover. A small body, however, emerged from the jungles on the extreme left yesterday, and fired on the Kansas troops in their trenches, fatally wounding private Cohen.

Private Masi and two Spanish prisoners escaped to the Kansas regiment and report the Filipinos concentrating their forces at Malabon and Porto. They add that only Aguinaldo's body guard is at Malolos and that the rebels apparently intend to stake the fortunes of the fight at Malabon, where they expected an engagement to-day, and it defeated they asserted the rebels intend to disperse to the swamps and mountains.

"There is something rotten in the State of Denmark." "Incipient corruption." "Political leprosy." Those used to be familiar expressions in South Carolina. We have not heard them in some time. Senator Tillman, who invented and used them to incite charges against his political opponents and to poison the minds of the people, has been keeping rather quiet on such subjects.

But what about the penitentiary under reformatory administrations? Really the deeper we go the sweeter it gets. We had no idea the institution or the convicts could be worked so well and so variously for the advantage and comfort of reformatory leaders. Talk about making it self supporting! It seems to have supported not only itself but the bulk of the great reform movement that was to free South Carolina from the fetters and lead her people into the light of wisdom and the sunshine of prosperity and no taxes to speak of.

All the comforts of home. Free board and lodging for the directors, a pool table for patrons and friends, country cured ham, lard, fuel, forage, provisions, butter, milk, horses to ride, and even free laundry for officials. The State of South Carolina is not only a rum dealer but is made washerwoman for reform statesmen. Reform family wash goes to the penitentiary to be done up, ironed and folded by convict labor free of cost. With all these things, dispensary samples to drink and free passes and mileage on the railroads, what more could the hearts of reform wish?

Getting it down pretty fine in personal economies and working the State are we not? We get trunks, shoes, liquor and other miscellaneous, useful and ornamental articles from the dispensary, household work, entertainment and dead head transportation from the penitentiary. Is there anything else in sight?—Greenville News

The Southern Girl.

In concluding an editorial inspired by a Southern girl's regret that she cannot go to college, Edward Bok, in the April Ladies' Home Journal, has this to say of the girls of the Southland: "The Southern girl is surrounded by a life far truer and more conducive to self-development than girls living in other sections, because social conditions are more normal. Her life is healthier because it is saner, and her mind, by reason of it, is clearer and more constantly at rest. The rush of life of the North and West is not so stimulating as many Southern girls suppose. On the contrary, it wears women out as often as it develops them. In no part of our country do women look younger at maturity than in the South. To the Southern girl, too, Nature blooms in a profusion as she does nowhere else. The natural history which the Northern girl must get out of books the Southern girl gets direct from Nature's own hand. She is born of a soil as rich and colorful in romantic history as is the literature of Spain. This she receives as a natural heritage. Her parents are, and her ancestors were, among the best types of American chivalry and American womanhood. She hears but one language spoken, and this is her own. If there is the introduction of another tongue it is French, and with these two she can travel the world over and never be at a disadvantage. The religion which she learns from her mother is the highest and best because it is untainted with modern 'revelations.' The truest friend and safest teacher in 'highest living' a girl can have is her mother, and in the South mothers have a way of finding time for their daughters and being companions to them. The Southern father is fond of his children, and proves it by his presence at the domestic hearth after his day's business is over."

American Protectorate.

Philippines Islands to be Allowed Local Self Government.

Manila, March 22.—The address to the Philippine natives, drafted by the American commissioners on behalf of the United States government, embodying the views of the president, has been made public. It assures the population of the intention of the Americans to develop in them the power of self government. It explains that the United States has assumed international obligations, which make it responsible to the whole civilized world to establish a stable government in the Philippines, and that the United States cannot divest itself of these responsibilities.

The people are assured of the president's sole wish to establish a system of government to render the natives capable of administering their own affairs under American control. Protection will not be exercised in a spirit of tyranny or vengeance. The insurgents are invited to lay down their arms, restore peace and place their trust in the government that emancipated them from the oppression of Spanish rule.

It would be the irony of fate if Col. Neal should occupy a cell in the penitentiary of which he was Superintendent. There is no such danger however, because it is one of the basic principles of Reform to take care of its evil doers.—Aiken Journal and Review.

Mr. Wilson, the founder of one of the beef-packing establishments in Chicago, says that canned roast beef is a trade lie, that every can of it is boiled beef that never saw a roast. That's one of the reasons why the canners should be roasted.

"Pitts" Carminative

Save My Baby's Life. LAMAR & RANKIN DRUG CO. I can not recommend Pitts' Carminative too strongly. I must say, I owe my baby's life to it. I earnestly ask all mothers who have sickly or delicate children just to try one bottle and see what the result will be. Respectfully, Mrs. LIZZIE MURRAY, Johnson's Station, Ga.

LAMAR'S COUGH-CROUP EXPECTORANT. Is Highly Recommended for COUGHS, COLDS, HOARSENESS, SORE THROAT, BRONCHITIS, H. M. A. WHOOPING COUGH, and All Diseases of the Throat, Lungs and Bronchial Tubes. A POSITIVE SPECIFIC FOR CROUP.

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NOTICE.

UNTIL FURTHER NOTICE, I will be at my office for the transaction of official business only on Tuesdays and Wednesdays of each week and on Sales days. Special appointments for other days must be arranged for. W. H. INGRAM, Master. Nov. 16, 1898.—1f

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African Limbless Cotton Seed Free... Anyone who sends one dollar for a year's subscription to the Atlanta Semi-Weekly Journal can get postpaid one pound of the celebrated African Limbless Cotton Seed without charge. A pound of these seed will plant one-fifth of an acre, and with proper attention should yield enough to plant a crop. The seed were tested in a list of thirty varieties by the Georgia Experiment Station and a bulletin recently issued by Director Redding shows that the African Limbless Cotton produced 70 pounds more per acre than any other variety, and 161 pounds more per acre than the average of thirty leading varieties. The African Limbless Cotton produced 780 pounds of lint per acre, which is nearly four times the average on the farms of the South. This shows what high fertilization and thorough culture will do with these excellent Seed. The value of the product, counting cotton at 5 cents and seed at 13 cents a bushel, was over \$45 per acre. The cost of fertilizers used was \$4.77 per acre. The Journal does not guarantee results, but the result of the test at the Experiment Station makes it worth a farmer's while to test these seed when he can get them for nothing. The Journal brings you the NEWS OF THE WORLD TWICE A WEEK with hundreds of articles of special interest about the farm, the household, juvenile topics, etc., and every southern farmer should have the paper. You don't have to wait a week for the news, but get it twice as often as you do in the weeklies, which charge the same price. AGENTS WANTED EVERYWHERE. Send for a sample copy. Address, THE JOURNAL, Atlanta, Ga.

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TIME TABLE NO. 15. In effect 12.01 a. m., Sunday October 2d, 1898. West—First Class Daily. Leaves, a m 7 10, a m 6 20, a m 9 20, a m 10 10. East—First Class Daily. 8 00 arrives p m, 10 45 arrives p m, 5 20 arrives p m, 4 28 arrives p m.

West. North Carolina Division. East.

Table with columns for Class (1st, 2nd, 3rd), Stations (Camden, DeKalb, Westville, Kershaw, Heath Springs, Pleasant Hill, Lancaster, Riverside, Catawba Junction, Rock Hill, Tirtzah, Yorkville, Sharon, Hickory Grove, Snayna, Blacksburg, Earles, Patterson Springs, Shelby, Mt. Airy, Mooresboro, Bennetts, Forest City, Rutherfordton, Thermal City, Glenwood, Marion), and Arrival/Departure times (e.g., 3 00, 4 30, 2 40, 4 00, 2 28, 3 40, 2 15, 3 15, 1 45, 2 10, 1 40, 2 00, 1 20, 1 20, 1 05, 12 15, 12 05, 8 15, 11 52, 7 15, 11 37, 7 50, 11 22, 6 50, 10 45, 6 30, 10 30, 7 00, 10 25, 6 45, 10 15, 6 30, 9 55, 5 10, 9 48, 4 52, 9 38, 4 25, 9 21, 4 00, 9 06, 3 30, 8 41, 2 50, 8 24, 2 25, 8 10, 2 00).

WEST. GAFFNEY BRANCH. EAST.

Table with columns for Class (Mixed, P. M.), Stations (Blacksburg, Cherokee Falls, Gaffney), and Arrival/Departure times (e.g., 5 00, 6 20, 4 10, 5 30, 4 35, 5 50, 5 00, 6 20).

Train No. 77, going west makes daylight connection at Lancaster with the L. & O. R. R., at Rock Hill with the Southern R. R. going north, at Blacksburg with the Southern R. R., at Blacksburg with the Southern R. R. going east, at Marion, N. C., with the Southern R. R., at Blacksburg with the Southern R. R. going east, at Lancaster with the L. & O. R. R. Train No. 81, going east makes connection at Shelby, N. C. with the S. A. L. R. R. going east. All local freight trains will carry passengers if provided with tickets. S. B. LUMPKIN, Division Passenger Agent. L. A. EMERSON, Traffic Manager.

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