

EXEMPTIONS FROM TAXATION.

FROM REPORT OF TAX COMMISSIONERS.

The subject of exemptions has been one of considerable discussion in the Commission, with the result that a majority of the Commissioners have agreed upon the following recommendations with reference to the amendment of section 4. That the exemption of Church property be limited to houses or buildings used exclusively for public worship, or to the furniture contained therein, and the ground necessary for the uses thereof not exceeding ten feet on either side of such houses or buildings. We believe the general sentiment of the community is against the taxation of houses of worship, and it is a sentiment with which we naturally sympathize. But there is much to be said on the other side of the subject. The principal arguments which have been urged in favor of taxation of Church property, are, that to exempt such property from taxation, makes it necessary to impose a higher rate on the other property in the community, and therefore is a tax for the support of religious worship, and compels a contribution from the community generally for that purpose, which is repugnant to the spirit of our constitution; and that it is also in the nature of a tax for denominational purposes, because the Church property of some denominations is more costly, and occupies more ground than that of others, while it sometimes happens that owners of the most valuable church property are not, at the same time, the largest taxpayers, and do not constitute a majority of the community. For instance, the members of the Society of Friends are usually prosperous and often wealthy, and in some localities, constitute a large proportion of the community. But they are conscientiously opposed to handsome or costly Church edifices. The same is true of the German Baptist Brethren commonly called Dunkards. Their Methodist or Episcopal neighbors, residing in the same locality, may, and frequently do, possess less wealth and are sometimes fewer in numbers, but they are likely to have more costly churches. All pay the same rate of State and county tax on their private property. These rates are higher because of the exemption of church property. It is right to make the Quaker help pay for ecclesiastical style and display for the gratification of others, when he does not have it in his own house of worship, and is conscientiously opposed to it anywhere in this religious liberty, and is in accordance with the 36th Article of our Declaration of Rights, which says: "nor ought any person to be compelled to frequent, or maintain or contribute, unless on contract, to maintain any place of worship, or any ministry." It is also the policy of our Constitution, as declared in Article 58 of the Bill of Rights, to discourage the accumulation of large amounts of property in the hands of religious bodies. An exemption from taxation favors such an accumulation, and actually has that result. Under the existing law, all grounds appertaining to houses of worship, which are not yielding a revenue, are treated by the Assessors as exempt. Therefore, a large lot of ground can be purchased in Baltimore city, a church or chapel built upon one corner of it, and the whole lot held free of taxes, and therefore free of expense until the surrounding property has been improved, and the value of the church's vacant lot greatly enhanced. Church members who entertain the proper and laudable desire to gratify their taste or minister to their comfort by means of handsome or costly church property, should do so at their own expense; and it cannot be claimed that religious bodies have any right to enhance their wealth by participating in the increased value of land, which results from the improvement of the neighborhood, without paying the State and county the same taxes paid by others for the benefits of government, which render them secure in the possession of their land. Church property, it is urged, benefits the community generally by improving public morality and tending to produce peace and order, thereby promoting good government, and so on. Rev. Francis Wayland in his work on Political Economy (page 403) says: "It cannot be proved that the Christian religion needs the support of the civil government, since it has existed and flourished when entirely deprived of this support. And if it be said that every man derives benefit from religious services, inasmuch as these services improve the moral and intellectual character of his neighbors, and hence, that every man ought to pay for their maintenance, the argument may be easily met as follows: It is granted that every man is benefited by the regular administration of the ordinances of religion, but this is not the reason for which these ordinances are established. Men unite with their neighbors to procure religious instruction for their own benefit of others. If happen accidentally that others are benefited, it doesn't follow that they are obliged to pay for this benefit. If my neighbor erect a building for his own profit on his own land, and thus improve my property, I am not obliged to unite in defraying the expenses of his building. I am entitled gratuitously to this accidental advantage. I think the same principle applies to the case in question." "All that religious societies have a right to ask of the civil government, is the same privileges for transacting their own affairs which the societies of every other sort possess. In 1874 the General Assembly of Rhode Island appointed a special committee on the subject of property liable to and exempt from taxation. This committee reported at the January session of 1865. On page 7 of

that report we find the following: "Bishop Clark took the ground that churches were of so much public benefit, that it is just to exempt them from taxation. It might be regular but there was no unfairness. This is the very question at issue. On this point alone hangs the whole subject. It is just, is it equitable to tax the people for religious instructions?" The same report prints a paper submitted to the committee by one of the persons who appeared before it, which seeks to put the matter in concrete form; it is as follows: "Messrs. A, B and C, become possessed of all the real estate in the town of D, Rhode Island. Mr. B, runs a theatre, Mr. C, a faro bank, Mr. A, a church. The whole real estate of the town is valued at \$150,000, on which is assessed an annual tax of one per cent, amounting to \$1,500 in the aggregate. \$500 of this is bestowed upon Mr. A, in consideration that his calling is more conducive to the moral and religious people than that of B and C. To this arrangement B and C enter their protest, on the alleged constitutional ground that the town has no right to appropriate any part of the money paid by them for the maintenance of any form or mode of religious worship whatever. On turning to the fundamental law of the State, it is discovered that B and C's objection is valid. To obviate the difficulty, the citizen voters of the town of D, (majority of whom attend Mr. A's church) vote that hereafter no money shall be bestowed by the town on Mr. A, as a bonus for the support of religious worship. "It is further voted that no tax shall hereafter be levied on Mr. A's real estate; and it is further voted and resolved that the tax heretofore charged by the assessors as taxes to the real estate of Mr. A, shall hereafter be annually assessed against the estates of B and C, so that the treasury of the town shall not suffer any diminution of its funds through the exemption of Mr. A's real estate from taxation." California taxes church property and the practice commends itself to the people so that, though the question of exempting it has been often agitated, those favoring exemption have never been able to repeal the law. Under the General Assessment Act of 1876, all land attached to church edifices was taxed, except that covered by the building; this resulted in annoyance incident to the assessment and taxation of the necessary means of entrance and exit about the church, apart from the ground covered by it. We have believed it judicious to go so far as to recommend the taxation of parsonages and all other church property except the house of worship itself and the ground necessary for the uses thereof, which we have thought it best, in view of the above mentioned construction now placed by the assessors upon the law, and similar possible abuses, to limit to ten feet on either side of the building. [TO BE CONTINUED NEXT WEEK.]

LOCALS AND GENERAL NEWS. CULLED FROM THE COUNTY AND ELSEWHERE. Wednesday next is Ash Wednesday and lent begins on that day. A mutual insurance company has been formed in Easton, Talbot county. Mrs. Belva Lockwood, who aspired to presidential honors in 1841, lectured in Centerville on Tuesday evening. There were four couples married in this district on Wednesday, and they say it was not a good day for marrying. Mr. G. Leonard Harley and Miss Mattie Bishop were married on Wednesday evening at the M. P. Church, in Wye Neck. Mr. W. Harris Legg, of Kent Island, and Miss Fannie Russum, of Caroline county, were married at Hillboro', on Thursday afternoon. Tuesday next is St. Valentine's day. It is a day the law allows dirty insults to be sent through the mail on a par with love affection. Mr. George M. Russum, of Denton, will deliver a lecture on the life of Geo. Washington, at the M. P. Church of Ruttsburg, on the 23rd. We had about one-half inch of snow fell here on Thursday morning, the sun came out about 10 o'clock and it melted the snow very rapidly. The oystermen of this place were glad to see the Str. Corsica come in here Wednesday, as it opened a channel for them to the oyster bars of Chester river. Senator Brown, on Monday, offered a bill in the Senate. "To make it a misdemeanor of debtors whose property is under execution to make away with such property. We have been informed that the school commissioners of this county, have decided to vacate our school in July and August, instead of August and September as has been the custom for years past. The steamer Corsica, of the Chester river line made her first trip since the freeze on Tuesday last, conveyed by the tug Baltimore. They attempted to make our wharf, but had to back out on account of drift ice having hid the buoys. The steamer Corsica of the Chester river line made our wharf on Wednesday. The Emma Ford is expected on today, she will run for only a few days and she will be taken off to be painted and overhauled and the B. S. Ford will take her place. The northwest blizzard as predicted by the signal service to reach here yesterday, came on time in the shape of a cold northeast snow storm. The fall of snow to this writing is about 2 inches and the thermometer registered 18 degrees below freezing at 8 a. m., yesterday morning. The railroad company made a change in their schedule on Monday, which ought to give us our mail in Queenstown daily at 1:30. Before they made this change of half hour earlier we got our mail at 2:30, now we get it 3:30. How is this, and whose fault is it? Mr. John F. Jones, attempted on Monday to walk out to the Schooner McKenney, lying in our creek. When some distance from the shore he found the ice was weak and he started to return, when near the wharf the ice gave way and let him through into about 3 feet of water. He came home a very wet, if not a wiser man. It is not often that an office goes a begging. But the office of Justice of the Peace for this district has no applicants; many have been prevailed on to take the office, but all have declined so far. Here is an opportunity for some man to build himself up in the estimation of his fellow citizens. Who will be the man? Don't all speak at once. Teach Your Children the Proper use of Money. Many parents permit their children to spend for candy or toys every cent that is given to them. Others are contentedly instructing their children to save all their "pennies." In either case the parents evince a deplorable ignorance of the true uses of money—namely, spending with discretion, saving and giving. Even very young children can be taught, to a certain extent, the real value and best use of money. Wise parents will ever strive to impress upon their children the necessity of forming prudent habits; of spending money to advantage so that some article of utility or value is always obtained for it; the duty of exercising systematic and judicious charity, and that the purest happiness that can be experienced upon earth springs from the practice of benevolence. We have in mind a little one who, like most children, lost no time in visiting the candy or toy store after he had received a penny. If his parents had allowed him to continue in this habit he might have grown up a spendthrift. By judicious training, however, this tendency was checked, and he was early made to understand the most judicious ways of using his money. The possession of a bank-book aroused his business instinct and made him ambitious to add to his little capital from time to time. At the same time he was encouraged to occasionally buy a toy of the kind best calculated for his occupation or amusement for a considerable length of time. He always remembered "the poor children" in his prayers, so strongly were his sympathies excited in their behalf; and unlike too many adults, his sympathy did not begin and end in prayer. American Agriculturist for February.

WINCHESTER ITEMS. The "Bou ton" ball came off at Quail's Hall on Friday night last, the attendance was not so large as the one preceding it, but the music and dancing was better. None of Winchester people attended though from appearances they would have been welcomed. Whenever anything of this kind occurs here, a crowd of seeming barbaric set of big footed boys, congregate on the outside of the hall and with sledge hammer steps try to keep time to the music. Apeing the cornfield darkey and showing ill manners that would put a full grown monkey to shame. This should be stopped as it is an annoyance. The dancers had supper at 12 o'clock and continued dancing until 4 a. m. Suppers and dances are becoming very popular with our people as they cost but little, and afford a fund of amusement. There was a supper and dance on Thursday night the 9th inst. given by captains Butler and Sadler. Capt. Quail furnished the supper at 25 cents a head. On last Saturday evening there was a racket at Adele's Butler's, caused by too much bad whiskey. Chris. Butler her son assaulted his blind father and in return got cut across the nose. Officer R. E. Greaves arrested Chris. on Monday and carried him before Squire Winchester who imposed a fine and costs of \$7.50. The punishment was too light as this was the second or third attack on his father. A. C. X. CARMICHAEL ITEMS. This vicinity, although never extremely lively, can afford "jottings by the wayside" once in awhile, and as you requested to hear from us, we respond and hope to let you hear from us each week. Mr. E. B. Vandyke, has left the Island and will occupy the "Forman farm," for awhile. In the spring he will move to his own farm. Mr. Robert Thomas, has moved on the farm vacated by Mr. Vandyke. The Island loses one of its young farmers in Mr. Wm. Shaw, who has rented a farm on the main and is farming to himself. Messrs. Harry Shaw and Harry Vandyke are now visiting at Sanilbury. Much sympathy is extended to Capt. Start and family in his illness. We church is progressing under its active pastor F. H. Mullineax, who holds the confidence of his members. We wish him success wherever his field of labor may be. Miss Gussie Rockwell, has just returned to the Island, after a pleasant visit in Easton. A large crowd went to witness the nuptials of Miss Mattie Bishop, one of Wye Neck's charming ladies and Mr. Leonard Harley a very active young business man of Queen Anne's station. We wish them a bright and happy future. Promising more anon we close. BLIZZARD. Orphans' Court. This court met pursuant to adjournment. Present, John Dodd, chief justice; Edward S. Valliant and James R. Sadler, associate justices. Ordered, that the account of sales of the personal estate of Thos. J. Palmer, deceased, as made and returned by John M. Mason, administrator of said deceased, be received, filed and recorded. Ordered, the first and final account of John M. Mason, administrator of T. J. Palmer, deceased, be received, filed and recorded. Ordered, that the release from Mary C. Walls and M. F. Walls to Charles R. Walls, as administrator of Samuel C. Walls, deceased, be received, filed and recorded. Ordered, that the account of sales of the personal estate of Dr. Wm. J. Sudler, deceased, as made by Spencer Sudler, administrator of said deceased, be received, filed and recorded. Ordered, that the power of attorney be given to George E. Harrison by Wilhelma Keys co-administrator with her on the estate of Andrew Keys, deceased, be received, filed and recorded. Ordered, that the renunciation of the widow and heirs of Wm. L. Goodwin, deceased, to their right of administration on the estate of said deceased, and their petition in said matter of administrator, be received, filed and recorded. Ordered, that the will of Martha J. Elbia, deceased, being duly admitted to probate be received, filed and recorded. The court adjourned to meet Tuesday next. Money to be Made. It is said that dull times are not known by the agents for the great publishing house of George Stinson & Co., of Portland, Maine. The reason of this exceptional success is found in the fact that they always give the public that which is keenly appreciated and at prices that all can afford. At present we understand, their agents are doing wonderfully well on several new lines. They need many more agents in all parts of the country. Those who need profitable work should apply at once. Women do as well as men. Experience is not necessary, for Messrs. Stinson & Co. undertake to show all who are willing to work, not hard but earnestly, the path to large success. It should be remembered that an agent can do a handsome business without being away from home over night. 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ROME MARKET. Corrected Weekly by W.H. DENNY. Butter..... 15@20@25 Eggs..... dozen 20@22 Feathers..... 15@18 Chickens, live..... 15@18 Irish Potatoes..... bus. 75@100 BALTIMORE MARKET. CORRECTED WEEKLY. Fultz..... 94@97 Longberry..... 92@90 Corn, White..... 60@61 Yellow..... 60@61 Oats..... 37@42 Rye..... 47@52 Irish Potatoes..... 30@50 Sweet Potatoes..... 1.15@1.20@1.30 Constable's Sale. By virtue of four Writ of Fieri Facias, issued by Isaac Winchester, one of the Justices of the Peace of the State of Maryland, in and for Queen Anne's county, at the suit of W. W. Nelson, one at the suit of William C. McConnor, one at the suit of John H. McConnor, one at the suit of D. E. McSherry, against the goods and chattels, lands and tenements of C. J. B. Mitchell, in me directed, I have seized and taken in execution all the estate, title, interest, property, claim and demand at law and in equity, of the said C. J. B. Mitchell in and to 1 Gray Mare, 1 White Cow, 1 Standard Mower, 1 Cultivator, 1 Small Plow, 3 Pumps and Stalks, 2 Boxes of extras for Marsh Whitney Harvester, 2 Big wheels, Check Rower (wire) Lot of Phosphate, 1 Work Bench, 1 Box of Castings and Spire, 2 Old Machines. One-half interest in Canoe. And I hereby give notice that on Saturday, February the 21st, 1888, at 1 o'clock, p. m., at Queenstown, I will offer for sale the said Property so seized and taken in execution, by Public Auction to the highest bidder for cash. R. E. GREAVES, Constable. Elliott & Co. CENTREVILLE, Md. Jan. 1, '88. A Happy New Year to all, and may this be one of prosperity to our county and people. We begin the year with determination to sell goods, and in order to do it we know it means correct prices and good Goods. We have on hand a large stock of Ladies, Misses and childrens coats and New Markets, which were bought late in December and at very low prices, we marked them low and have had good sales on them. We have now determined to close them out, and in order to make a quick time will give a disc. of 25 per cent. on each garment. Our stock of Dress Goods is still to large and we will make the following discount on purely winter goods of 25 per cent., on medium goods 15 per cent., on Domestic stuff 10 per cent. We have a few pair Mens leather boots to close below cost. We have a small line of Holiday Goods left at 25 per cent disc. We mean and intend to close out all unseasonable Goods and begin the cutting prices before the season is over, that persons needing such Goods can get the benefit of the cut prices at once. We cordially invite you to come and see us and get our prices, that you may be convinced of what we are doing. Our Terms are Cash. ELLIOTT & CO., "GLASS FRONT," OFF. ARLINGTON HOTEL. Silk Handkerchiefs, Mufflers, Kid Gloves at Elliott. Reward. Those who are those who read this and then act; they will find their own employment that will not take them from their homes and families. The profits are large and sure for every industrious person, many have made and are now making several hundred dollars a month. It is easy for any one to make \$5 and upwards per day, who is willing to work. Either sex, young or old; capital not needed; we start you. Everything new. No special ability required; you, reader, can do it as well as any one. Write to us at once for full particulars, which we mail free. Address Stinson & Co., Portland, Maine, 67

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