

EXEMPTIONS FROM TAXATION.

FROM REPORT OF TAX COMMISSIONERS.

The same arguments used above with reference to church property will apply to educational, literary, benevolent and similar institutions. We do not believe the State should contribute to the support of such institutions unless they are absolutely controlled by it. We provide at the public expense a system of public schools for the children in the State. Why should any one who chooses to start a private educational enterprise and have the same incorporated, be entitled to have the property thereof exempted from taxation? It is claimed that such institutions confer a public benefit, in consideration of which they should such an exemption. A grocery also confers a public benefit upon its neighborhood, but the public confer an equal benefit upon the grocer by paying him a remunerative price for all that he obtains from him. So also a private educational institution receives from its patrons a full return for the services conferred by the payment of tuition fees. The State maintains charitable and benevolent institutions. Of course, these are not taxed, they are property of the State; their management is under its control and they are presumably carried on for the benefit of the whole people. Why should individual or other enterprises of a charitable or benevolent nature, but not subject to the control or supervision of the State, have an involuntary contribution collected from all the tax payers of the State by compulsion, and sometimes even by the forcible measures applied for the collection of the public revenues.

If private citizens desire to make noble and munificent donations for the benefit of their fellow-men, why should they not make their gifts wholly their own, instead of demanding that all their fellow-citizens of the State shall be compelled to contribute their charity through the medium of taxation? Moreover, as these private benefactions are not under the control of the State, it is not practicable to enquire into or pass upon their meritoriousness. They all profess to have good ends in view, and upon making the profession all alike are exempted without any investigation as to whether they really effect those ends. In fact, some of these which are exempted are not general in their character by any means, but their beneficence is confined to a limited circle. Take for instance the Free Masons. Their temple in Baltimore city is exempted from taxation, except as to the part from which they derive a revenue. This exemption is on the ground that they are a benevolent institution but their beneficence is confined to the members of their own Order. Ancient and honorable as this Order is, and commanding our respect and admiration, as it does, we feel constrained to say that we do not think it right to levy a tax upon all the people of this State for the benefit of the members of this Order. We desire to say just here that the Order of Masons is used only as an illustration of what is true of a number of other orders and societies, and not with a view to singling it out for animadversion.

One of the most difficult questions with which we have had to deal is that of the exemption of mortgages. The matter was taken up with the best disposition on the part of at least several of the commissioners, to subject this class of property to taxation. It seemed to them unfair that the holder of a mortgage should derive his income therefrom without any deduction for taxes, while holders of other property must pay a considerable proportion of their net incomes into the public treasury. But after inquiry, discussion and prolonged reflection, we have come reluctantly to the conclusion that it is not judicious for us to recommend any change of the existing law upon this subject. Our reasons therefor, are that a great deal of property in this State is mortgaged, and those citizens who have given mortgages, are laboring at serious inconvenience and disadvantage to save their property from sale under the hammer. To impose a tax on mortgages would be to reduce the income of the mortgagee on an average from about one-sixth to one-third. In other words, out of six per cent, interest on his loan, he would realize four or five per cent, according to the tax rate of the county or city where the money was loaned. The facility with which money is now invested, and especially the constant inducements offered by associations organized for the purpose of placing loans on western land where eight per cent, or more can be realized, will serve as an incentive to the mortgagee whose income is reduced by taxation to demand the payment of his loan at maturity, instead of renewing it, in order that he may invest it elsewhere. The result of a general calling in of the loans would be disastrous in the extreme to our farmers who are now laboring under the disadvantage of reduced values of land, small prices for crops, and other adverse circumstances. A great deal of land was mortgaged some years ago when times were better with our farmers and land brought higher prices; now the mortgagors have all they can do to meet their interest, and if called upon to pay the principal, would find it impossible to do so, and would be ruined by the sale of their property at a time when it would probably bring less than the mortgage and the costs. These considerations have been earnestly pressed upon us by representatives of agricultural interests on the Eastern Shore. We are informed that before mortgages were exempt from taxation it was impossible in these counties to borrow money except from persons residing in the

county, and the amount of capital for loan on mortgages was not equal in any county to the needs of the people. After mortgages were exempted, capitalists in money centers loaned money freely in these counties, assigning as their reason for doing so, that as long as they could realize six per cent, net on their money they would rather lend it on farm land near or home than to send it to the distant west at eight per cent. These considerations are all of more importance to the residents of the counties than to the people of Baltimore city, where, by reason of the number of capitalists who desire safe investments for their money which would be directly under their eye, loans could be more readily obtained.

But all the foregoing argument proceeds upon the supposition that a method could be devised by which the tax could be actually collected out of the lender's interest and would not be shifted to the borrower. It is our deliberate conclusion that no such provision can be enforced. The universal experience of those who are familiar with the lending of money, is that our usury laws are constantly evaded with impunity. The relative positions of the lender and the borrower enable the lender to exact what he will, and compel the borrower to submit, the mandate of the law to the contrary notwithstanding. We could not expect that a law prohibiting the mortgagee from shifting the tax to the mortgagor could be any better enforced than is the usury law. If, as some propose, the mortgagee is allowed a credit upon the assessment of his land, of the amount of the mortgage loan, if the tax on the mortgage was paid at all, he would not be benefited, because the mortgage would shift it to his shoulders. Nor would the State be benefited by this arrangement, because its revenues would not be at all increased. The only differences that could arise to her would be that, if she must look directly to the mortgagor for the tax, (instead of collecting it from the mortgagee, and leaving him to deduct it from his interest, which would make the shifting of the tax that much easier), its collection would become that much more difficult and uncertain.

A difficulty in this matter is the provisions of the 15th article of the Bill of Rights which appear to be violated by the exemption of mortgages. The Legislature seems to have justified the exemption of mortgages on the ground that to tax both them and the land, was double taxation. In another sense, perhaps, than that just referred to, the tax was double, for it was always shifted to the mortgagor, so that he paid taxes not only on his land but also on the money he borrowed on it.

We are fortified in our indisposition to recommend the taxation of mortgages by the fact that the General Assembly was sufficiently satisfied of the constitutionality of the law exempting them to adopt it, and has repeatedly refused to repeal it, though urged to do so upon constitutional grounds; and further, because the legal presumption is always in favor of the existing status.

Our reasons for the other amendment proposed to Section 4, i. e., that which exempts book accounts from assessment, have been explained in the preceding part of this report.

Before leaving the subject of exemptions we desire to say that we do not approve of any proposition to allow a taxpayer to deduct his indebtedness from the valuation of his property in fixing his assessment. The argument that a man's actual worth in real or personal property, is the value of his property less his indebtedness, and therefore he should not be taxed for more under Article 15, of the Bill of Rights, it seems to us is not a good one. That Article has existed ever since Maryland ceased to be a Province and became a Sovereign State, and from the beginning, taxes have been laid upon the whole of the citizens' property without reference to what he owed. And it seems to us that a man should pay taxes upon the full value of all he owns, whether or not he has borrowed money in order to acquire or retain it. He possesses, occupies, uses and exercises dominion over it, and expects the same protection and consideration from the State for it, as if he owed nothing upon it, and he ought to make to the State the same return for it. But the principal objection to allowing such a credit is found in the experience of those States which do so, where the practical result has been, to a large extent, to withdraw personal property from taxation.

READ THIS.

We are bound to improve the News this year. We want to make it a family necessity and a doubly welcomed visitor in every household in our county. To do this it is very necessary to have the news from all parts of the county. Now we cannot be everywhere at once therefore we need assistance. We want some lady or gentleman at Stevensville, Winchester, Centerville, Carmichael, Church Hill, Crumpton and Hope, to send us weekly the news items of their neighborhood. To any one who will do this during the present year, we will furnish all necessary stationary and stamps needed during the year, and at Christmas '88 we promise to remember them in a such generous way that they will never regret having helped us and the people of this county, by spreading our county local news. Any one wishing to help us, can send us a letter at once, sign their full name and address also their non de plume under which the public shall know them. Don't be afraid you can't write for the press, give us the fact and we will finish it. Address all communications "The News", Queenstown, Md.

LOCALS AND GENERAL NEWS.

COLLECTED FROM THE COUNTY AND ELSEWHERE.

Kent Island is petitioning against intoxicating liquors.

Our people highly enjoyed the snow that fell here on Saturday and Sunday, by a sighing and sobbing.

In our advertising columns will be found notice for a new road and one to widen an old road. See ad, for particulars.

Wednesday next, Washington's birthday, is a legal holiday. If you have a noth due on that day, you better attend to it the day before.

Senator E. K. Wilson, kindly remembered us again last week. He added another book to our library and sent us seed for the garden. Thank you.

Dr. W. E. Thornton, of Baltimore, well-known to many of our citizens, slipped on the ice and fell last Friday night, in Baltimore and died from his injuries Saturday morning.

We publish in this issue the advertisement of Baltimore *Morning Herald*. It is a spicy, newy and cheapest paper published in that city. The *Daily Herald* is only \$8 a year. Read their ad.

The first conviction under the local option law in Centerville, occurred on the 7th. The party convicted was a colored man by the name of Johnson. He was fined \$200 and 30 days in jail.

Any of our patrons who contemplate taking out a patent of any kind can get all information needed of Messrs. C. A. Snow & Co., Washington, D. C., whose advertisement appears elsewhere in this issue.

Mr. Wm. H. Denny, advertises his close out sale of Winter goods in this issue for cash, he is selling them regardless of cost, but when booked, at cost or a very small margin over cost. Now is the time to buy. See his advertisement for particulars.

It is said to be a fact that the violators of local option in Harford county, has cost the county \$70,000 in the last five years. We have had very few prosecutions in this county, notwithstanding its open violation, but what few we have had have been expensive.

Centerville has had a bill drawn to present to the legislature authorizing the Town Commissioners to issue bonds for the sum \$15,000. They will hold their election for the adoption or rejection of water works, for which the above amount is to be used in April next.

The steamer Emma A. Ford, made her first trip since the freeze on Tuesday. She failed to make our wharf on account of the ice. The steamer Corsica came in on Wednesday and on account of the high wind prevailing and the narrow space in which to work her in the ice, she got a ground and laid there until Thursday.

The weather Monday and Tuesday was very mild, and the snow and ice melted rapidly. Tuesday night the wind hauled to the northwest and the thermometer began falling. Wednesday morning it was cold and continued so through the day and night, freezing in the shade all day. The change was from freezing to 12 degrees below; Thursday was bright and cold with little wind. Friday was very moderate.

Orphans' Court.

This court met pursuant to adjournment. Present, John Dodd, chief justice; Edward S. Valliant and James R. Sudler, associate justices. Ordered, that the release from James Merrick and Annie M. Merrick, his wife to Stephen R. Downes, executor of Bennett Downes, deceased, be received, filed and recorded. Ordered, that the account of separate debts first and final administration account and distribution of the personal estate of Dr. Wm. J. Sudler, deceased, as returned by Spencer Sudler, administrator of said deceased, be received, filed and recorded. Ordered, that the inventory of the personal estate of Zebulon Skinner Orrell, deceased, as returned by Martha V. Davis, administratrix of said deceased, be received, filed and recorded. Ordered, that Martha V. Davis, administratrix of Zebulon S. Orrell, deceased, be authorized to sell the personal estate of said deceased at public sale on a credit of six months. Ordered, that the sixth account of W. E. B. Faithful, guardian to W. E. B. Faithful, minor, be received, filed and recorded. Ordered, that the guardian account of A. R. Weedon and Florence O. Rasin, administrators of J. O. Rasin, deceased, acting as guardians under the act of 1828 to Nettie Rasin and Rosa Rasin, minor daughters of said deceased, be received, filed and recorded.

The court adjourned to meet Tuesday next.

In Brief, And To The Point.

Dyspepsia is dreadful. Disordered liver is misery. Indigestion is a foe to good nature. The human digestive apparatus is one of the most complicated and wonderful things in existence. It is easily put out of order. Greasy food, through food, sloppy food, bad cookery, mental worry, late hours, irregular habits, and many other things which ought not to be, have made the American people a nation of dyspeptics. But Green's August Flower has done a wonderful work in reforming this sad business and making the American people so healthy that they can enjoy their meals and be happy. Remember—No happiness without health and happiness to the dyspeptic. Ask your druggist for a bottle.

CARMICHAEL ITEMS.

The snow has afforded some sport for the old as well as young the past week.

We are glad to see Mr. John Vassant home again, looking so brightly after his illness in Baltimore.

A great many are suffering with severe colds in our neighborhood, causing familiar faces to be rarely seen.

Mrs. Vassant, mother of Thomas Vassant, Wye Island, had quite a severe fall from a deafborn not long since and was confined to her bed, but is improving.

Quite a novel team, drawn by five horses, was seen passing Carmichael the other day, sleigh-bells were ringing their merry jingles in fine style, and the occupants of the sleigh looked rosy and happy.

Allow us to make a correction in your statement of last week, in our letter concerning Mr. Vandye. It should be, "Mr. Vandye has moved to his own farm until spring, when he will re-move to the 'Forman Farm.'"

We were very much pleased to witness the pretty marriage of Mr. Harley and Miss Bishop. She was attired in a Gobelain blue silk dress, and during the ceremony wore neither hat nor coat. In her left hand she carried an exquisite bouquet, and whilst Mendelssohn's Wedding march resounded through the little church, under the touch of Mrs. Albert Groves, the couple walked gracefully and slowly to the chancel rail and as the music faintly died away the words were pronounced which made them one. The ushers Messrs. Grammer and Smith were both attentive and courteous.

WINCHESTER ITEMS.

Now that the Lent season has come upon us, balls and social hops are at a discount, at least with many.

On Monday evening there was a social at Mr. John Dadds on Winchester creek. It was a very enjoyable affair.

Thomas Horney, of this place, was run over and severely bruised by some one on horseback on Friday night of last week, near Grand Run—this spot of the road that runs through our town, is very narrow, dark and dangerous, especially at night. There is a petition now before our county commissioners, signed by 48 property owners, asking that this road be widened and put in good condition. Several carriages have been turned over at this place at night, with narrow escapes of the occupants.

The all absorbing topic here at this time is the oysters interest. The dredgers or oyster pirates of the Chesapeake on Monday and Tuesday of this week, have been working the principal bars of Chester river to the number of 50 or 60 sail each day. If something is not done soon to stop this wholesale plunder of our oyster bars, there will be suffering among the families of the oystermen of this place and Kent Island. The license fund of the oystermen helps to keep up our public schools surely that are worth looking after. Our police sloop is unworthy for service and the dredgers know it and don't regard her any more than they would a floating chip, hence their boldness.

You have had "a crank," "a blizzard" and now you want an earthquake "I-speak." A. C. X.

A Partial Solar Eclipse.

The second of the five eclipses of 1888 occurs on February 11. The sun is then partially eclipsed. The phenomenon is visible in this country, but visible in the extreme southern part of South America, in the South Pacific Ocean, and at the South Pole. There is little interest attached to this eclipse except that it forms one of the five eclipses of the present year. These five eclipses are the return of the five eclipses of 1870. A cycle of eclipses has been complete since that time. The ancient astronomers knew that, after the lapse of the same period the sun and moon returned to nearly the same position in regard to each other, and learned to compute eclipses from data thus obtained. The period was called the Saros, and takes, on the average, 18 y. 11 d. 7 h. 43 m. for its completion, when a new cycle of eclipses occurs under nearly the same conditions.

The time, place of visibility, and the magnitude of eclipse vary, but the general law is invariable. The eclipses of 1870 are repeated in 1888.

I. The total eclipse of the moon of January 23 was the same as that which occurred January 17, 1870, the interval being 18 y. 11 d. 8 h. 33 m.

II. The partial eclipse of the sun, February 11, repeats the eclipse of January 31, 1870, the interval being 18 y. 11 d. 8 h. 12 m.

III. The partial eclipse of the sun of July 8 and 9 repeats the eclipse of June 28, 1870, the interval being 18 y. 11 d. 6 h. 44 m.

IV. The total eclipse of the moon of July 22 and 23 repeats the eclipse of June 28, 1870, the interval being 18 y. 11 d. 7 h. 10 m.

V. The partial eclipse of the sun of August 7 repeats the eclipses of July 28, 1870, the interval being 18 y. 11 d. 7 h. 4 m.—*Scientific American.*

It is estimated that nearly \$90,000 worth of kale will be shipped to market in the next two months from the farm of the Hon. William L. Scott, at Cape Charles, at the lower part of this Peninsula. Mr Scott's farm, which includes about 2,201 acres, is almost perfectly level, and is in the highest state of cultivation and improvement. It is the same Wm. L. Scott that is representative in Congress from a Pennsylvania district, and that will probably head the Democratic national committee.

Peninsula.

A number of farmers near Linchester, through the agency of Robert C. Bradley, Esq. of that vicinity, have arranged for the sale of the product from 200 acres in tomatoes the coming season, to Baltimore packers, at 15 cents per box, delivered at the steamers' landing, boxes to be furnished free to shippers. This is a little better than \$6 per ton for the tomatoes—*Kidderland Courier.*

The Lloyd Guards have been invited by Capt. Roberts of the Talbot Guards to spend the 22nd of February in Easton. Other companies belonging to the Third Battalion have also been invited. It is proposed to make the 22nd a big military day in Easton. The Cambridge company expects to be here.—*Easton Democrat.*

Pool Room.

The pool room over the News office is open at all hours. The public who are fond of the sport are invited to call when in town.

HOME MARKET.

Corrected Weekly by W.H. DENNY
Butter..... @ 20c/25
Eggs..... @ dozen 20c/22
Feathers..... @ 1b 25c/40
Chickens, live..... @ 1b 11c/15
Irish Potatoes..... @ bus 75c/100

BALTIMORE MARKET.
CORRECTED WEEKLY.
Flour..... 94c/97
Longberry..... 92c/90
Corn, White..... 60c/61
Yellow..... 60c/61
Oats..... 37c/42
Rye..... 47c/52
Irish Potatoes..... 30c/50
Sweet Potatoes..... 1.15c/1.20 @ 100

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 discet. 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. discet. 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,"

OPF, ARLINGTON HOTEL.

Silk Handkerchiefs, Mufflers, Kid Gloves at Elliott.

ROAD NOTICE.

To the Honorable the County Commissioners of Queen Anne's County:

We hereby hand you a petition, the object of which is to open a new public road beginning at the southwest corner of the farm of Davis Bishop, on the public road leading from Chapman's Shops to Flat Iron Square, running through to the public road leading from Church Hill to Hayden's Station, in a northeasty direction through the lands of said Bishop and over the road or right of way now open from said farm to said public road.

WILLIAM HURLOCK,
DAVIS BISHOP,
WOODLAND P. FINLEY

REWARDED

Those who read this and then act; they will find honorable 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 will free.

Address Stinson & Co., Portland, Maine. 2y

CLOSING-OUT
WINTER STOCK
CHEAP.

We don't intend to carry over Winter Goods, but will close them out at greatly reduced prices.

In every Department the Goods are now and assortment complete without exception. Will be marked at Prices to enable us to close out all Winter Stock before March Inventory.

Our entire stock without reserve will be offered at such extraordinary Bargain Prices, as heretofore never been known in Queenstown.

This sale will exceed any of our former sales, as our stock is much larger, choicer and more varied than ever before, and will be sold regardless of cost. We carry no Goods that price will sell, from season to season.

The goods will be offered at these losing prices this month only. All are urgently requested to inspect what we offer, as early as possible. We have a Fine Stock of Goods.

FINANCIAL NOTICE.

All persons indebted to us on open account, are requested to call at our store and make prompt settlement. If you cannot pay the cash for the account due, we request your note with endorsemt. This notice applies to all owing us prior to January '88. We expect a strict compliance.

WILLIAM H. DENNY,
Queenstown, - - - - - Maryland.

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We can give so much for the money? Thousands say this in their letters. It is because after plates are made it costs far less proportionately to print 150,000 copies than 100,000. During its nearly fifty years' existence the

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