

THE WAY TO KILL A TOWN.

We published a notice a week or two ago which we found doing round among our exchanges, that professed to give directions for accomplishing the object above stated. But there was no mode not mentioned in that formula, as effective as all other means combined, to kill a town.

That other mode we refer to is taxing it to death. This has served in a large measure to crush the life, the enterprise and the capital out of Elkton; and yet, there appears an unquenchable desire on the part of many infatuated citizens of the place, to apply the screws still harder, as if manifesting a philosophical desire to ascertain how much pressure the patient can endure and live.

In order to remedy this withering, crushing evil, the citizens petitioned the legislature at its last session to pass a law relieving them from the oppression of onerous and useless corporation taxation. A bill securing this important end was drawn up and dispatched to the general assembly of Maryland, and in session, which was supported by all the business men of the town. But those who had the bill in charge here, assert that it was doctored after reaching Annapolis, so as to emasculate it in a great measure, after it became a law.

That law, however, as passed, provides "that in the month of January, 1878, and once every ten years thereafter, or on other days if the town commissioners think proper they shall appoint an Assessor, who shall under oath, assess and value the property in said town in the same manner as county assessors; provided that the assessable value hereafter for the purpose of taxation shall be only two-thirds of the actual value of the property," &c.

Now it will be observed that this amended law expressly declares that a new assessment shall be made in January, 1878. This important provision was neglected by the commissioners, and when the month of March is half gone, the town assessors come round valuing property. This thing is absurd. If the assessment was not made at the time required by law, any subsequent assessment in that year is a mere farce, and it is farcical to levy a tax on such an assessment. A new assessment, therefore, is made at the time provided by law, the old assessment, with a two-thirds valuation becomes the proper basis of taxation for 1878. We think this is so plain that no one will need to gain say it.

And now a word as to the character of this new assessment. The total valuation of property in 1871 was \$651,825. This assessment was made by Col. Howard, who is reasonable to suppose is a fair judge of the value of Elkton property, having resided here the best part of his life. This assessment of Col. Howard's tallies with the valuation made by the county assessors a short period before, who had a large experience, derived from examining and fixing the value of property throughout the county. And another important consideration must not be lost sight of in this connection, in determining the value of property, which is the decreased value of property at the present time in Elkton, compared with its value then. Scarcely a property in either a credit or cash sale, public or private sale, that it would when the County Assessors made the late valuation when it was assessed by Col. Howard more recently. These assessments were made under a law requiring the full value of property to be assessed, and the best evidence that this provision of the law was rigidly carried out, was the general complaint throughout the county against the assessments then assessed above its real selling value.

We clip the following extract from the Kansas City Journal of Commerce, of September 15, 1872:

A feature of marked, but unusual interest at the Exposition, is the display of the products of the Arkansas Valley. The Arkansas Valley, bounded by the Atchison, Topeka & Santa Fe Railroad, ranged in a tasteful order in the north end of the hall.

This should be the earnest attention of all eyes, and elicit deep and anxious attention, is no more than can be expected from the people who have watched with undiminished pride the growth of the most stupendous enterprises that ever quickened into life and vigor the wilds of the West, and which will utilize to practical purposes one of the richest and most prolific countries upon which the sun of Heaven ever cast his beams. We refer to the Atchison, Topeka and Santa Fe Road, which traverses a country more fertile in products than the valleys of Canguedou, and upon which Nature has more lavishly profused her gifts than were showered upon the famous valley of the Nile.

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NEW ADVERTISEMENTS.

Sheriff's License Notice.

On or before the 1st of May, ensuing, under the penalty provided by said laws for the violation of the same.

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NEW ADVERTISEMENTS.

Trustee's Sale.

By virtue of a decree of the Circuit Court for Cecil County, in chancery, the undersigned, as Trustee, will sell at Public Sale, at the Court House, in Elkton, on TUESDAY, the 22nd day of April, 1878, at 10 o'clock A. M., all that

By virtue of a decree of the Circuit Court for Cecil County, in chancery, the undersigned, as Trustee, will sell at Public Sale, at the Court House, in Elkton, on TUESDAY, the 22nd day of April, 1878, at 10 o'clock A. M., all that

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PHOSPHATE OF LIME.

Cope's Bone and Ammoniated Bone

For sale by GEO. B. PASSMORE & CO., Rising Sun, Md., and delivered at Factory Prices, free of freight, at the cost of a barrel.

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PHILADELPHIA.

Piles or Hemorrhoidal Tumors.

W. A. McNEILL, M. D., & SON, No. 201 ARCH STREET, Philadelphia.

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37 Oak Hall may be the popular clothing house...

127 A. W. Wilson, agent for Wilmington City Soap...

Garden Tools of all kinds for sale at S. H. HANCOCK'S...

WHOLESALE AND RETAIL ROOFING AND SPOUTING...

FOR DEPARTMENT. LADIES' FURS-ABLE, BEAVER, ASTRAKHAN, ALASKA SABLE, MINK...

Meetings of County Commissioners. THE regular meeting of the County Commissioners will be held on the second TUESDAY of every month...