

**A new cigarette flavor**  
**Toasted tobacco—the real Burley cigarette**

**LUCKY STRIKE**  
**"IT'S TOASTED"**  
**CIGARETTES**

**It's toasted**

10c

Guaranteed by  
**The American Tobacco Co.**  
 INCORPORATED

### FEES OR SALARIES IN THE COUNTIES

Free System Better in Some, Salary More Suitable For Others

(Special to The Dispatch)  
 Chapel Hill, N. C., Nov. 29.—Prof. E. C. Branson, head of Rural Economics and Sociology in the University spoke before the North Carolina Club Monday night on County Fees, Perquisites and Allowances. His address was based mainly on an extensive correspondence carried on with leading men of affairs in 96 counties of North Carolina. This is the first time anybody has ever assembled in a reliable, wholesale manner the data about county fees, and allowances in this State; the counties on a salary basis, those on a fee basis, the counties that have abolished the office of treasurer, the counties with auditors or auditing arrangements, and so on. Only the brief summary and conclusions of information revealed by Mr. Branson can be given here.

1. The fee system of compensating county officers was in vogue in 69 counties of the State in 1915, and 50 counties were on a salary basis.

2. The line of division between fee and salary counties seems to be \$75,000 of aggregate taxes of all sorts collected and handled for State and county purposes. All but two of the salary counties are above this level. Thirty-six of the fee counties are below; 14 are above it, and probably ought to change to the salary plan.

3. The fee plan of compensation is best under primitive conditions—that is, where the populations are sparse, wealth small, and court house business meagre and occasional.

4. The salary plan is best in counties where fees and commissions rise into totals that make excessive compensation for services rendered—say, in counties collecting as much as \$75,000 in taxes.

5. The salary plan with its guaranteed salaries removes a certain incentive to diligence and faithfulness. The officers are tempted to neglect the collection of legal fees which now go, not to them, but into the county treasury.

6. If customary fees and commissions are faithfully collected and honestly turned over to the fee funds of the county treasuries, the total is large enough to pay all salaries in at least 58 counties of the State, and to leave balances for schools, roads, jail expenses, interest, and sinking funds. These surpluses are being wasted in most of the salary counties.

7. Under the salary plan the incentive to collect customary fees and turn over to the county treasuries is removed; the fee funds steadily tend to grow smaller; and the salary plan as it operates at present in most counties adds to the burdens of the general taxpayer.

8. Forty-three counties have inadequate auditing arrangements, or none at all, and the fee funds are utterly neglected or are ridiculously small. The salaries must come either out of the fee funds or the pockets of the taxpayers; wherefore the interest that taxpayers have or ought to have in auditing of county accounts and in fee and salary funds.

9. Competent county auditors permanently employed, or certified public accountants employed at stated intervals, are necessary to instruct, advise, and counsel court house officers in the business details of their offices. County officers are usually honest, but also they are usually untrained in business affairs.

10. In addition there is needed (1) a State-wide plan of uniform county accounting, and (2) a State auditing officer with a staff of competent field agents busy the year around advising, counseling, and checking county officers in the handling of public funds. The experience of other States demonstrates that State-wide auditing of county accounts saves instead of wastes money. The system could be modeled on our State bank examiner plan. In 18 years such a plan restored \$380,000 to the county treasuries of Ohio.

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**Winds Vary, but LUZIANNE—Never!**

**The Reily-Taylor Company, New Orleans**

You don't have to be a magician to make two pots of coffee exactly alike when you use Luzianne. For Luzianne is unvarying in character, ever and always the same good-drinking coffee. But—the only way you can really know Luzianne is to drink it. And that suggests your buying a can today. Bear in mind, you take no chances with Luzianne. The guarantee protects you to the very penny. So, get right to it and buy Luzianne now. Every sip will confirm your good judgment and our good faith. Ask for profit-sharing catalog.

**LUZIANNE coffee**  
 The Reily-Taylor Company, New Orleans

**THROUGH SLEEPERS TO ATLANTA**  
 The old established through sleeping car line between Wilmington and Atlanta will be continued via Augusta, in connection with the Georgia Railroad, upon the following schedule:  
 Lv. Wilmington . . . . . 8:30 P. M.  
 Lv. Florence . . . . . 7:55 P. M.  
 Lv. Sumner . . . . . 8:30 P. M.  
 Arr. Orangeburg . . . . . 10:55 P. M.  
 Arr. Augusta (East time) . . . . . 1:35 P. M.  
 Arr. ATLANTA (Gen. time) . . . . . 6:10 A. M.  
 Returning: Leave Atlanta 8:35 P. M. arrive Wilmington 1:00 P. M.

Passengers may remain in this car, in the Union Depot, which is in the heart of Atlanta, until 7:00 A. M., if they so desire, and on account of the earlier arrival of this train, and the use of the Union Depot, convenient connections may be made with through Dining, Sleeping Car Coach trains which leave from some station for Chicago, Cincinnati, St. Louis, etc.

For fares, tickets, etc., apply to  
 T. C. WHITE, Gen. Pass. Agent  
 Phone 160. Wilmington, N. C.

**SUBURBAN SCHEDULE**  
 IN EFFECT NOVEMBER 19, 1917.  
**WINTER PARK, WRIGHTSVILLE, WRIGHTSVILLE BEACH**

EAST BOUND.			WEST BOUND.		
Leave "Electric Center" for Winter Park	Leave "Electric Center" for Wrightsville	Leave "Electric Center" for Beach	Leave Beach for Wilmington	Leave Wrightsville for Wilmington	Leave Winter Park for Wilmington
6:50 A. M.	7:15 A. M.	7:40 A. M.	6:15 A. M.	6:20 A. M.	6:25 A. M.
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**SPECIAL FOR SUNDAYS**  
 Leave Front and Princess streets every half hour from 2 to 5 P. M.  
 Leave Beach every half hour from 2:15 P. M.

\*Daily except Sunday.  
 \*Sunday only.  
 xBeach transfer car connects with this train at Wrightsville. xSucceeded by half-hour schedule Sunday afternoons.

**FREIGHT SCHEDULE (DAILY EXCEPT SUNDAY)**  
 Leave Beach every half hour from 2:15 P. M. to 5:45 P. M.  
 Freight Depot open from 2:00 to 3:00 P. M.

**SPECIAL NOTICE**—This table shows the time at which trains may be expected to arrive at and depart from the several stations, but the arrivals and departures are not guaranteed.

**MORNING SALE.**  
 By virtue of the power of sale contained in a certain mortgage deed made by Della B. Merrick and husband, John Merrick, to the North Carolina Home Building Association, bearing date November 23rd, 1915, and duly registered on the records of New Hanover County in Book 38, page 319, the undersigned will sell, at public auction, to the highest bidder, for cash at the Court House door in the City of Wilmington, on Thursday, the 13th day of December, 1917, at twelve o'clock M., the following described property situated in the City of Wilmington, to-wit: BEGINNING at the intersection of the Western line of Sixth Street with the Northern line of Marsteller Street, runs thence Westwardly along the northern line of Marsteller street 150 feet; thence Northwardly parallel with Sixth street 32 feet; thence Eastwardly parallel with Marsteller street 150 feet to Western line of Sixth street; thence Southwardly along Western line of Sixth Street 32 feet to the beginning, being part of Lot 6, Block 7, according to the official plan of said City of Wilmington.

This 23rd of November, 1917.  
**NORTH CAROLINA HOME BUILDING ASSOCIATION.**  
 By John D. Bellamy & Son, Attorneys.  
 30 DAYS—11-13.

**ATLANTIC COAST LINE**  
 The Standard Railroad of the South.  
 Arrival and Departure of Trains at Wilmington, Effective Oct. 21, 1917. Arrivals, schedules and connections given as information, but not guaranteed.

DEPARTURES:	TO AND FROM	ARRIVALS:
No. 51 4:30 A. M.	Florence, Columbia, Pullman Sleepers, Wilmington and Columbia open to receive passengers after 10:30 P. M.	No. 50 12:30 A. M.
No. 48 8:00 A. M.	Goldboro, Richmond, Norfolk and North. Pullman Cars Wilmington and Norfolk.	No. 49 6:05 P. M.
No. 53 4:40 A. M.	Fayetteville, Sanford and Mt. Airy.	No. 52 4:00 P. M.
No. 52 8:05 P. M.	Jacksonville and New Bern.	No. 51 12:30 P. M.
No. 55 3:30 P. M.	Florence, Columbia, Augusta, Atlanta and the West, Charleston, Savannah and Florida points. Pullman Cars Wilmington to Atlanta via Augusta and between Florence and Columbia.	No. 54 1:00 P. M.
No. 42 4:45 P. M.	Richmond, Norfolk, Washington and New York. Pullman Cars to Washington and Norfolk.	No. 41 9:50 A. M.

For Folder Reservations, rates of fares, etc., call "Phone 160."  
 W. J. CRAIG, Passenger Traffic Manager. T. C. WHITE, General Passenger Agent.  
 Wilmington, N. C.

This fine-flavored flour makes fine-flavored biscuits!  
 Best wheat, milled slowly, silk sifted.

**Valley Dairy Flour**  
 Manufactured from selected winter wheat of best quality.

Requires less lard  
 The Corbett Co., Wholesale Distributors, Wilmington

**SEABOARD AIR LINE RAILWAY**  
 The Progressive Railway of the South.  
 Effective Nov. 12th, 1917.  
**DEPARTURE OF TRAINS FROM WILMINGTON.**

No. 13—3:30 P. M.—Train for Charlotte and Intermediate Points. SLEEPING CAR BETWEEN WILMINGTON AND CHARLOTTE.  
 No. 14—5:00 A. M.—Train for Charlotte and Intermediate Points. SLEEPING CAR BETWEEN WILMINGTON AND CHARLOTTE. Open at 10:30 P. M. for Passengers.  
**ARRIVAL OF TRAINS AT WILMINGTON.**  
 No. 14—12:40 P. M.—Train from Charlotte and Intermediate Points. SLEEPING CAR BETWEEN CHARLOTTE AND WILMINGTON.  
 No. 20—12:10 A. M.—Train from Charlotte and Intermediate Points. SLEEPING CAR BETWEEN CHARLOTTE AND WILMINGTON. PASSENGERS MAY REMAIN IN SLEEPER UNTIL 7:30 A. M.  
 For detailed information and reservations call City Ticket Agent, Orton Hotel Building.  
 "Phone 178."  
 R. S. KOONCE, T. P. & W. J. WILSON, N. C.  
 JOHN T. WEST, D. P. A., Raleigh.

**Winston-Salem—Morehead City—Beaufort Pullman Sleeping Car Line**  
 Comes Winston-Salem-Goldsboro Sleeping Car Line.

Southern Railway System announces effective with last cars into and out of Beaufort Sunday, Aug. 12th, the Winston-Salem—Morehead City—Beaufort Sleeping Car Line will be shortened to Winston-Salem-Goldsboro Line. Car will continue to be handled on trains Nos. 222-12 and 111-237.  
 For further details ask Southern Railway System Agents, or address, J. O. Jones, Traveling Passenger Agent, Raleigh, N. C.

**WILSON HOT BLAST HEATERS**  
 Let the Wilson Heater keep you comfortable. They keep the fire over night and take 1-3 less fuel.  
 Let Us Serve You  
**CAPE FEAR HARDWARE CO.**  
 Phone 612 169 N. Front St

**HEMENWAY AUDITORIUM**  
 Concerts by  
**JULES FALK**  
 Violinist  
**GERTRUDE ARNOLD**  
 Contralto  
 First Cycle, Friday, Nov. 30, 1917 at 8:15 P. M.  
 Second Cycle Saturday, Dec. 1, 1917, at 8:15 P. M.  
 Single Admission \$1.00.  
 Sorosis Club.  
 National Society for Broader Education.

**FREE PANTS**  
 An extra pair of Pants free with every suit or overcoat. The second greatest offer of the season.  
 Don't fail to take advantage of this great offer. Come early so you can get your Suit or Overcoat for Christmas.  
 Offer begins November 23, and will end December 15.

**I. LOWENTHAL**  
 Sole Representative of the Kahn Tailoring Co., of Indianapolis.  
 402 NORTH FRONT STREET WILMINGTON, N. C.

**DO YOUR SHOPPING AND SHIPPING EARLY.**  
 More of "Our Boys" will be away from Home and Family this year at Christmas time than ever before in our history.

On account of the enormous volume of War Materials and supplies, in addition to the usual large movement of Holiday shipments, it will require from now on every available baggage, mail and express car that can be put into service.

To help the situation and to insure Christmas packages reaching their destination on time and thus avoid disappointment the Public is earnestly requested to ship their Christmas packages (whether by mail or express) at least ten (10) days or two weeks before Christmas.

This action will not only be appreciated by the Government, but by the Railroads, whose already heavy burdens they are trying to carry with promptness and dispatch.

**NORFOLK SOUTHERN RAILROAD,**  
 J. F. DALTON, G. P. A.

**FOR MEN ONLY--**  
 35c—5 oz. size—Shaving Lotion  
 ROSE VIOLET LILAC.  
 Nothing better after shaving.  
**PAYNE DRUG CO.**  
 Phone 520 5th and Red Cross Streets

**New Shipment of Satin and Metallic Hats—**  
 All grades Handkerchiefs, pure Linen. . . . . 10c, 15c, 25c, 50c  
 See the Crepe De Chene Hdks. Hose in wanted shade, such as Gold, Loud Beet Red, Green—in fact all colors.  
 Satin and Bengaline Collars.

**MISS ALMA BROWN**  
 ROYAL THEATRE BUILDING.

**W. L. DOUGLAS AND EMERSON SHOES**  
 The kind it pays to Buy. All Sizes — All Prices.  
 Every pair Absolutely Guaranteed.

**I. and M. L. HURWITZ**  
 Wilmington, N. C. 603 North Fourth St.

Read the Dispatch Business Special

**BRINGING UP FATHER** BY McMANIS

I'll throw me clothes out the window—you catch them—then I'll come down—the wife won't think I'm going out like this!

I'm on!

Here they come—Jerry!

Well where's me clothes?

Look!!

You'll have to get the fire-department to help you!