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To serve those who call upon us to the best of our ability and with thoughtful fairness is the basis upon which our organization is formed.

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HELP KIDNEYS
To Get Rid of Acid and Poisonous Waste

Your kidneys help to keep you well by constantly filtering waste matter from the blood. If your kidneys get functionally disordered and fail to remove excess impurities, there may be poisoning of the whole system and body-wide distress.

Burning, scanty or too frequent urination may be a warning of some kidney or bladder disturbance.

You may suffer nagging backache, persistent headache, attacks of dizziness, getting up nights, swelling, puffiness under the eyes—feel weak, nervous, all played out.

In such cases it is better to rely on a medicine that has won country-wide acclaim than on something less favorably known. Use **Doan's Pills**. A multitude of grateful people recommend **Doan's**. Ask your neighbor!

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Don't Neglect Your Child's Cold

Common colds often settle in throat and chest; at the first sniffle rub on Children's Musherole.

Children's Musherole is just good old Musherole, only in milder form. It penetrates with a warming tingle and gets such marvelous results because it's NOT just a salve, but a "counter-irritant"—helpful in drawing out local congestion.

Musherole has been used for 80 years. Recommended by many doctors and nurses. All drug stores. In three strengths: Regular Strength, Children's (mild), and Extra Strong.

Intangible Personal Property Tax, Due March 15, Explained

No Longer Listed Locally But With State Return—What You Must Report

The new law of taxing intangibles is an important change in method and a radical change in rates of tax on intangible personal property. No property of this class will hereafter be required to be listed with local list-takers and subjected to the local tax rates applying on tangible property. All property of this class is returnable on March 15th as of December 31st and the tax payable to the State Department of Revenue. The new rates of tax represent an average of not more than ten or fifteen per cent of the rates formerly applying to this class of property.

It is expected that the revenue at the greatly reduced rates will be greater than under the former much higher rates by reason of a more general and complete disclosure of this class of property.

On promise of good behavior in compliance with this law there is also an express provision that no advantage can be taken of any taxpayer who makes a complete disclosure by assessment of a delinquent tax against any such taxpayer for failure to make a complete disclosure in listing of intangibles in former years.

If a complete disclosure is made on or before March 15th of this year, no back taxes can be assessed on such holdings.

Bank deposits are not required to be listed by the depositor unless deposits are made in banks outside of North Carolina, as all banks within the State will report deposits to the Department of Revenue and pay the tax as agent on such deposits; taxpayers must make return of all money deposited as postal savings. The rate of tax on money on deposit is only ten cents per one hundred dollars and is based on the average of deposits at four quarterly periods ending December 15th. Accounts showing average quarterly balances of less than \$100.00 are disregarded.

The second classification of tax is that of money on hand (i. e., in lock box, cash register, etc.) as distinguished from bank deposits, and is taxable at twenty cents per hundred dollars of amounts held on December 31st in excess of \$300.00.

Accounts Receivable

Accounts receivable are taxable at twenty-five cents per one hundred dollars of their face value on December 31st in excess of \$300.00. Current accounts payable may be deducted from accounts receivable, but deductible current accounts payable shall not include indebtedness on account of capital outlay (i. e., purchase of land, buildings, improvements, machinery, etc.)

Bonds, notes, and all other evidences of debt are taxable at forty cents on every one hundred dollars of the fair market value thereof on December 31st in excess of \$300.00. This classification includes all evidences of debt other than accounts receivable. Evidences of debt other than current accounts payable may be deducted from the value of bonds, notes, and other evidences of debt. Bonds of the United States, the State of North Carolina, of counties, municipalities, or other political subdivisions of this State are not taxable. Payment of such evidences of debt are not enforceable in the courts without payment of the tax.

Every person, firm, or corporation acting in a fiduciary capacity is required to report and pay the tax on all intangibles held for the benefit of residents of this State.

No tax is levied on the cash surrender value of life insurance policies but a tax of twenty-five cents on every hundred dollars of value as of December 31st is levied on all sums left on deposit with insurance companies by a resident of this State the principal of which is subject to withdrawal at the option of party or parties entitled to receive it after stipulated notice.

Tax on Stock Holdings

A tax of thirty cents per one hundred dollars of fair market value on December 31st in excess of \$300.00 is levied on shares of stock held by residents of this State in foreign corporations that are not domesticated and paying taxes in this State. Shares of stock in every domestic corporation are exempt by reason of tax payments made in this State by the corporation, and shares of stock in all foreign corporations that are domesticated taxpayers in this State are exempt from tax. This exemption covers a long list of foreign corporations that are domesticated taxpayers in this State. A complete list of such foreign corporations will be furnished on application by the Department of Revenue. Shares of stock in all other foreign corporations owned by residents of this State are taxable

at the rate of thirty cents per hundred dollars. If there is indebtedness in current directly for the purchase of the stock, and for which stock is pledged as collateral, such indebtedness may be deducted from the fair market value of the stock. Marginal accounts with stockbrokers are, therefore, taxable on the basis of the net equity of the taxpayer. If stocks are carried in a broker's account, some of which are taxable and some exempt, indebtedness may be proportionately prorated.

Nonresidents of the State are liable for tax under those intangibles are related to the business carried on in this State. Foreign corporations engaged in business in the State are liable for a return of such intangibles held by them related to the business carried on in this State.

Hundred Percent Penalty

Failure to make report and pay the tax levied on March 15th will subject any resident and non resident of the State liable for such tax to a penalty of one hundred per cent of the amount of the tax due and payable. None of the intangible taxes apply to religious, educational, charitable, or benevolent organizations not conducted for profit, nor to life insurance companies (except Sections 701 and 704) paying a gross premiums tax to this State, nor to building and loan associations (except Section 704) paying a tax on shares of stock as required by Section 138, nor to evidences of debt held by commercial, industrial, or savings banks representing investment of funds held on deposit.

Report blanks (Form H-1) to be used in making return of intangible taxes have been distributed to more than 100,000 taxpayers; additional forms and further information may be secured from the Intangible Tax Division, Department of Revenue, Raleigh, North Carolina, or from any Field Deputy of the Department.

All intangible taxes are payable not later than March 15th to the Department of Revenue, and one-half of the proceeds of those taxes is retained by the State and the other half distributed to the counties and cities of the State. The act represents an effort to apply rates of tax on intangible personal property that will not be oppressive to any taxpayer, and the Department of Revenue trusts that it may have the wholehearted support and cooperation of the people of the State in making a success of this extremely moderate tax law.

NOTICE OF SALE UNDER DEED OF TRUST.

Under and by virtue of authority contained in a certain deed of trust executed by E. G. Adams and wife to The North Carolina Bank and Trust Company, Trustee, on the 10th day of August, 1931, recorded in Book 50, Page 181, Registry of Moore County, North Carolina, default having been made in the payment of the indebtedness secured thereby, the undersigned Commissioner of Banks, having succeeded to the rights and duties of the said Trustee, will offer for sale, at public auction, for cash, in front of the Moore County courthouse door on Tuesday, March 15th, 1938, at twelve o'clock noon, all those certain lots in the town of Pinebluff, Moore County, State of North Carolina, and described and defined as follows:

Being known and designated as lots 7, 9 and 10 in Block or Square G and 2 on a map entitled "A map of Pinebluff," Moore County, North Carolina," said lots being described by metes and bounds as follows:

BEGINNING at a point in the southern edge of Philadelphia Avenue, N. 70 deg. 34 min. W. 124 feet from the southwestern intersection of Philadelphia Avenue and U. S. Highway No. 1; the same being a common corner of lots 6 and 7 running thence with Philadelphia Ave. S. 70 deg. 34 min. E 60 feet to a common corner of lots 7 and 8; thence with the line of Lot No. 8 S. 19 deg. 26 min. W. 124 feet to the line of Lot No. 9; also the southwest corner of Lot No. 8; thence with the line of Lot No. 8, S. 70 degrees 34 min. E. 64 feet to the edge of U. S. Highway No. 1; thence with the line of said Highway S. 19 deg. 26 min. W. 120 feet to a 12 foot alley; thence with the line of said alley N. 70 deg. 34 min. W. 184 feet to the center square; thence with the line of the center square N. 19 deg. 26 min. E. 60 feet to the common corner of the center square; lots 5, 6, 9 and 10; thence with the back line of Lot No. 9, a straight course to the common corner of Lots 6, 7 and 9; thence with the line of Lot No. 6, North 19 deg. 26 min. E. 124 feet to the point of beginning, being and comprising, as aforesaid, lots 7, 9 and 10 in square or Block G, and 2, as shown on the map of the Town of Pinebluff, N. C.

The successful bidder will be required, at the time of the sale, to make a cash deposit of 10 percent of the amount of the bid as a guarantee of compliance therewith in the event that no resale is ordered.

Dated, this 11th day of February, 1938.

GURNEY P. HOOD,
Commissioner of Banks

LEGAL NOTICES

NORTH CAROLINA, MOORE COUNTY.

IN THE SUPERIOR COURT

NOTICE

Moore County, Plaintiff, vs. Ella B. Gould Estate.

The defendants, Tracy Bickford Gardner and wife, Lucy Williams Gardner, will take notice that an action entitled as above has been commenced in the Superior Court of Moore County, North Carolina, to foreclose tax liens of \$107.15, together with penalty, interest and cost, upon that certain piece or parcel of real estate situate in McNeill Township, Moore County, North Carolina, described as 11 lots Southern Pines, listed in the name of said defendants for the year of 1932 for taxation. That said taxes, interest and penalty have not been paid by the defendants; and said defendants will further take notice that they are required to appear at the office of the Clerk of the Superior Court of said County at the Courthouse in Carthage, N. C., on the 14th day of March, 1937, and answer or demur to the court for relief demanded in said Complaint. Notice is hereby given to all persons claiming any interest in the subject matter of this action to appear, present and defend their claims as provided in Section 8037 C. S. of North Carolina, or they shall be forever barred and foreclosed of any and all interest or claims in or to the property or the proceeds received from the sale thereof.

This 12th day of February, 1938.

JOHN WILLCOX,
Clerk Superior Court.

NORTH CAROLINA, MOORE COUNTY.

IN THE SUPERIOR COURT

NOTICE

Moore County, Plaintiff, vs. C. L. Williams and wife, Williams.

The defendants, C. L. Williams and wife, Williams, will take notice that an action entitled as above has been commenced in the Superior Court of Moore County, North Carolina, to foreclose tax liens of \$17.35, together with penalty, interest and cost, upon that certain piece or parcel of real estate situate in Greenwood Township, Moore County, North Carolina, described as 73 acres Governor's Creek listed in the name of said defendants for the year of 1931 for taxation. That said taxes, interest and penalty have not been paid by the defendants; and said defendants will further take notice that they are required to appear at the office of the Clerk of the Superior Court of said County at the Courthouse in Carthage, N. C., on the 14th day of March, 1938, and answer or demur to the court for relief demanded in said Complaint. Notice is hereby given to all persons claiming any interest in the subject matter of this action to appear, present and defend their claims as provided in Section 8037 C. S. of North Carolina, or they shall be forever barred and foreclosed of any and all interest or claims in or to the property or the proceeds received from the sale thereof.

This 12th day of February, 1938.

JOHN WILLCOX,
Clerk Superior Court.

NORTH CAROLINA, MOORE COUNTY.

IN THE SUPERIOR COURT

NOTICE

Moore County, Plaintiff, vs. Dock Ray and wife, Ray.

The defendants, Frank Ray and wife, John Ray and wife, Den Ray and wife, Mary Ray Monroe and husband, will take notice that an action entitled as above has been commenced in the Superior Court of Moore County, North Carolina, to foreclose tax liens of \$21.14, together with penalty, interest and cost upon that certain piece or parcel of real estate situate in Sandhill Township, Moore County, North Carolina, described as 72 acres, Lumberton Rd., listed in the name of said defendants for the year of 1933 for taxation. That said taxes, interest and penalty have not been paid by the defendants; and said defendants will further take notice that they are required to appear at the office of the Clerk of the Superior Court of said County at the Courthouse in Carthage, N. C., on the 14th day of March, 1937, and answer or demur to the court for relief demanded in said Complaint. Notice is hereby given to all persons claiming any interest in the subject matter of this action to appear, present and defend their claims as provided in Section 8037 C. S. of North Carolina, or they shall be forever barred and foreclosed of any and all interest or claims in or to the property or the proceeds received from the sale thereof.

This 12th day of February, 1938.

JOHN WILLCOX,
Clerk Superior Court.

NORTH CAROLINA, MOORE COUNTY.

IN THE SUPERIOR COURT

NOTICE

Moore County, Plaintiff, vs. W. S. Black and wife, Black.

The defendants, Lonnie Black and wife, and Ella B. Holdmette and husband, will take notice that an action entitled as above has been commenced in the Superior Court of Moore County, North Carolina, to foreclose tax liens of \$29.00, together with penalty, interest and cost, upon that certain piece or parcel of real estate situate in Mineral Springs Township, Moore County, North Carolina, described as 198 acres Mill's Creek, listed in the name of said defendants for the year of 1932 for taxation. That said taxes, interest and penalty have not been paid by the defendants; and said defendants will further take notice that they are required to appear at the office of the Clerk of the Superior Court of said County at

LEGAL NOTICES

the Courthouse in Carthage, N. C., on the 14th day of March, 1938, and answer or demur to the court for relief demanded in said Complaint. Notice is hereby given to all persons claiming any interest in the subject matter of this action to appear, present and defend their claims as provided in Section 8037 C. S. of North Carolina, or they shall be forever barred and foreclosed of any and all interest or claims in or to the property or the proceeds received from the sale thereof.

This 12th day of February, 1938.

JOHN WILLCOX,
Clerk Superior Court.

NOTICE OF SALE

Pursuant to a judgment entered in an action pending in Moore Superior Court entitled, "Moore County vs. J. D. Haynes and wife, W. W. Christian and wife and I. W. Barber and wife,"

the undersigned Commissioner appointed in said judgment for said purpose will, on Monday, March 7, 1938 at 12 o'clock noon, at the court house door in Moore County, expose to sale to the highest bidder for cash all that certain lot or parcel of land lying and being in McNeill township, Moore County, North Carolina, and described as follows:

1 lot Sunrise Heights.

This 5th day of February, 1938.

S. R. HOYLE,
Commissioner.

NOTICE OF SALE

Pursuant to a judgment entered in an action pending in Moore Superior Court entitled, "Moore County vs. Nellie B. Leavitt and husband, Leavitt,"

the undersigned Commissioner appointed in said judgment for said purpose will, on Monday, March 7, 1938 at 12 o'clock noon, at the court house door in Moore County, expose to sale to the highest bidder for cash all that certain lot or parcel of land lying and being in McNeill township, Moore County, North Carolina, and described as follows:

6 Lots So. Pines.

This 5th day of February, 1938.

S. R. HOYLE,
Commissioner.

NOTICE OF SALE

Pursuant to a judgment entered in an action pending in Moore Superior Court entitled, "Moore County vs. Margaret Fox and husband, Fox,"

the undersigned Commissioner appointed in said judgment for said purpose will, on Monday, March 7, 1938 at 12 o'clock noon, at the court house door in Moore County, expose to sale to the highest bidder for cash all that certain lot or parcel of land lying and being in McNeill township, Moore County, North Carolina, and described as follows:

2 Lots So. Pines.

This 5th day of February, 1938.

S. R. HOYLE,
Commissioner.

NOTICE OF SALE

Pursuant to a judgment entered in an action pending in Moore Superior Court entitled, "Moore County vs. J. H. D. McIver Est.,"

the undersigned Commissioner appointed in said judgment for said purpose will, on Monday, March 7, 1938 at 12 o'clock noon, at the court house door in Moore County, expose to sale to the highest bidder for cash all that certain lot or parcel of land lying and being in McNeill township, Moore County, North Carolina, and described as follows:

5 acres Eastman Ld. 3 lots So. Pines.

This 5th day of February, 1938.

S. R. HOYLE,
Commissioner.

NOTICE OF SALE

Pursuant to a judgment entered in an action pending in Moore Superior Court entitled, "Moore County vs. Cameron Estate,"

the undersigned Commissioner appointed in said judgment for said purpose will, on Monday, March 7, 1938 at 12 o'clock noon, at the court house door in Moore County, expose to sale to the highest bidder for cash all that certain lot or parcel of land lying and being in McNeill township, Moore County, North Carolina, and described as follows:

11 acres James Cr. 1 a. Tucker, 5 a. Byrd Prop. 132 a. Center Vass, 1 lot Main St., 1 a P. O. Bldg.

This 5th day of February, 1938.

S. R. HOYLE,
Commissioner.

NOTICE OF SALE

Pursuant to a judgment entered in an action pending in Moore Superior Court entitled, "Moore County vs. A. Duncan Reed and wife, Reed,"

the undersigned Commissioner appointed in said judgment for said purpose will, on Monday, March 7, 1938 at 12 o'clock noon, at the court house door in Moore County, expose to sale to the highest bidder for cash all that certain lot or parcel of land lying and being in McNeill township, Moore County, North Carolina, and described as follows:

34 Lots So. Pines.

This 5th day of February, 1938.

S. R. HOYLE,
Commissioner.

NOTICE OF ADMINISTRATOR

Having qualified as Administrator of the estate of Cornelia Rebekah Shaw, deceased, late of Moore County, North Carolina, this is to notify all persons having claims against the estate of the said deceased to exhibit them to the undersigned on or before the 28th day of January 1939, or this

LEGAL NOTICES

notice will be pleaded in bar of their recovery. All persons indebted to said estate will please make immediate payment.

Dated this 28th day of January, 1938.

R. N. PAGE, JR., C. T. A.
Administrator of the Estate of Cornelia Rebekah Shaw, deceased.
J28-M4.

NOTICE OF SALE

Pursuant to a judgment entered in an action pending in Moore Superior Court entitled, "Moore County vs. J. P. Williams and wife, Williams,"

the undersigned Commissioner appointed in said judgment for said purpose will, on Monday, March 7, 1938 at 12 o'clock noon, at the court house door in Moore County, expose to sale to the highest bidder for cash all that certain lot or parcel of land lying and being in Carthage township, Moore County, North Carolina, and described as follows:

49 acres Dawson Land.

This 5th day of February, 1938.

S. R. HOYLE,
Commissioner.

NOTICE OF SALE

Pursuant to a judgment entered in an action pending in Moore Superior Court entitled, "Moore County vs. Dr. A. McN. Blair and wife, Blair,"

the undersigned Commissioner appointed in said judgment for said purpose will, on Monday, March 7, 1938 at 12 o'clock noon, at the court house door in Moore County, expose to sale to the highest bidder for cash all that certain lot or parcel of land lying and being in McNeill township, Moore County, North Carolina, and described as follows:

2 1-2 Lots Home, 1 lot Martin.

This 5th day of February, 1938.

S. R. HOYLE,
Commissioner.

NOTICE OF SALE

Pursuant to a judgment entered in an action pending in Moore Superior Court entitled, "Moore County vs. L. F. Muse and wife, Chattie Mae Muse,"

the undersigned Commissioner appointed in said judgment for said purpose will, on Monday, March 7, 1938 at 12 o'clock noon, at the court house door in Moore County, expose to sale to the highest bidder for cash all that certain lot or parcel of land lying and being in McNeill township, Moore County, North Carolina, and described as follows:

3 Lots Southern Pines.

This 5th day of February, 1938.

S. R. HOYLE,
Commissioner.

NOTICE OF SALE

Pursuant to a judgment entered in an action pending in Moore Superior Court entitled, "Moore County vs. C. L. Cole and wife, Cole,"

the undersigned Commissioner appointed in said judgment for said purpose will, on Monday, March 7, 1938 at 12 o'clock noon, at the court house door in Moore County, expose to sale to the highest bidder for cash all that certain lot or parcel of land lying and being in Carthage township, Moore County, North Carolina, and described as follows:

50 Acres Gatewood.

This 5th day of February, 1938.

S. R. HOYLE,
Commissioner.

NOTICE OF SALE

Pursuant to a judgment entered in an action pending in Moore Superior Court entitled, "Moore County vs. B. W. Leavitt and wife, Leavitt,"

the undersigned Commissioner appointed in said judgment for said purpose will, on Monday, March 7, 1938 at 12 o'clock noon, at the court house door in Moore County, expose to sale to the highest bidder for cash all that certain lot or parcel of land lying and being in McNeill township, Moore County, North Carolina, and described as follows:

17 Lots Southern Pines.

This 5th day of February, 1938.

S. R. HOYLE,
Commissioner.

NOTICE OF SALE

Pursuant to a judgment entered in an action pending in Moore Superior Court entitled, "Moore County vs. W. R. Lovejoy and wife, Lovejoy,"

the undersigned Commissioner appointed in said judgment for said purpose will, on Monday, March 7, 1938 at 12 o'clock noon, at the court house door in Moore County, expose to sale to the highest bidder for cash all that certain lot or parcel of land lying and being in McNeill township, Moore County, North Carolina, and described as follows:

2 lots So. Pines.

This 5th day of February, 1938.

S. R. HOYLE,
Commissioner.

NOTICE OF SALE

Pursuant to a judgment entered in an action pending in Moore Superior Court entitled, "Moore County vs. K. G. Robinson and wife, Robinson,"

the undersigned Commissioner appointed in said judgment for said purpose will, on Monday, March 7, 1938 at 12 o'clock noon, at the court house door in Moore County, expose to sale to the highest bidder for cash all that certain lot or parcel of land lying and being in McNeill township, Moore County, North Carolina, and described as follows:

3 Lots So. Pines.

This 5th day of February, 1938.

S. R. HOYLE,
Commissioner.