

### THIRTY MINISTERS OF 90 YEARS IN CHURCH

Several Other Methodist Preachers Are More Than Four-score and Ten

CHICAGO, July 9.—There are thirty ministers over 90 years of age in the Methodist Episcopal church. There is one minister of 95 years of age, one nearly 97 years, and three about 96 years of age, according to a statement issued by Dr. Oliver S. Baketel, New York, editor of the Methodist Year Book.

The oldest patriarch of the Methodist Episcopal church is the Rev. Seth Reed, 98 years of age, born June 2, 1822, at Hartwick, N. Y. He now lives at Flint, Mich., and is a member of the Detroit conference. His entire ministry has been in Michigan, where he has been active for over 70 years, and has now a retired relation. It is said he is the oldest living minister and has the longest ministerial record of service in the pastorate. Most of these ministers are on the retired list and are pensioners.

Rev. Edward S. Best, Malden, Mass., member New England conference, was born September 3, 1824, Newry, Ireland. Those born in 1825 are: Rev. Milton L. Haney, Pasadena, Cal., born Highland county, Ohio; Rev. Ammi B. Hyde, Denver, Col., born Oxford, N. Y.; Rev. James E. Lathrop, Greensburg, Ind., born Greensburg, Ind.

Those born in 1826 are: Rev. John H. Vance, Chautauqua, N. Y., born Beaver county, Pennsylvania; Rev. William S. Turner, Spokane, Wash., Jersey Shore, Pa.

Those born in 1827 are: Rev. John R. Cooper, Eldorado, Kan., born Knoxville, O.; Rev. Creighton Springer, Yakima, Wash., born Zanesville, O.; Rev. James H. Hawhurst, Ocean Grove, N. J., born Ellenville, N. Y.; Rev. Joseph C. Dana, Pasadena, Cal., born Owego, N. Y.

Those born in 1828 are: Rev. Michael C. Dean, Duquesne, Pa., born Harrington, N. Y.; Rev. Joseph Hoberg, McMinnville, Ore., born Germany; Rev. B. D. Jones, Greenwell, O., born Cadia, O.; Rev. Joseph Whelan, Rosters-town, Md., born Alexandria, Va.

Those born in 1829 are: Rev. Isaac R. Vandewater, Long Beach, Cal., born Fishkill, N. Y.; Rev. Edward J. Durell, Woodbury, N. J., born Moorestown, N. J.; Rev. James H. Moore, Polo, Ill., born Halcottville, N. Y.; Rev. J. W. Thompson, Lakewood, O., born Upper Sandusky, O.

Those born in 1830 are: Rev. T. Morris Terry, Brooklyn, N. Y., born Southampton, N. Y.; Rev. William S. Jones, Bath, Me., born Bristol, England; Rev. Edward Washburn, Glen Elder, Mo., born Germany; Rev. Robert Booth, Roseburg, Ore., born Lancashire, England; Rev. Levi S. Walker, Richview, Ill.; Rev. Robert H. Rhodes, Denver, Col., born Milltown, Ind.; Rev. Edward L. Bray, Southington, Conn., born Bridgeport, Conn.; Rev. Nathaniel B. C. Love, Petersburg, O., born East Rushwell, O.; Rev. James Stanton, Ormand, Fla., born New Woodstock, N. Y.; Rev. William P. King, Mt. Vernon, Ia., born Zanesville, O.; Rev. Samuel C. Miller, Peru, Ind., born Connersville, Ind.

### PORTO RICANS WILL MAKE IT IF THE MOLASSES HOLDS OUT

SAN JUAN, P. R., July 9.—As long as there is an unlimited supply of molasses in Porto Rico, and as long as so many people know what to do with it to make alcohol, there will be a rum problem in Porto Rico, according to the Rev. D. Y. Donaldson, retiring prohibition director who is returning to the states via Panama to take up his new work as state secretary of the Oklahoma Christian Missionary society.

"You cannot have a vote for prohibition one day and expect to have everything done dry the next," said Mr. Donaldson.

"One of the factors in enforcing the prohibition laws in Porto Rico is the island's long coast line and the outlying wet slanders, together with the vast quantities of molasses in the island, make rum-making easy.

"There will continue to be violations of the law until the penalties for violations approach the maximum. Small fines are looked upon as a cheap form of license.

"There are men who are going to continue drinking until their veins are completely pickled. All of the police of Porto Rico added to those of Porto Rico could not stop this."

In addition to a great deal of illicit distilling, Mr. Donaldson said that he was convinced there was considerable importation of contraband liquor and that this smuggling was to an extent an organized business. His office, he said, was familiar with some of the details of this organized traffic, and in his opinion, it was only a question of time when this traffic would be made more difficult. He estimated that not less than 200 cases of brandy or other similar liquor were brought into the island each month.

### RUSSIANS WILLING NOW FOR AN EXCHANGE OF LITERATURE

STOCKHOLM, July 9.—Moscow's seven years of intellectual isolation is about to be broken, according to the soviet foreign office, which expresses its willingness to use its efforts to help further the exchange of scientific literature between Russia, Europe and America.

During the last few years only a few scientific works have been printed, but a large number of manuscripts have been collected under the soviet regime.

A delegate of one of the Finnish commissions for the distribution of food in Petrograd stated that the libraries there are generally well preserved but the big general library at Petrograd had its stocks depleted in 1918, after the German conquest. About 25,000 valuable books were carried away and deposited in an unknown place. All attempts to trace them have failed.

### SOVIET BARS ALL PERSONS WHO ARE BIT SUSPICIOUS

STOCKHOLM, July 9.—The Russian soviet government took great care not to allow any suspicious persons to enter Moscow in order to participate in the meeting of the Third Internationale congress held this month.

All points on the Russian border over which the representatives of foreign countries were to pass were carefully watched. Special committees were appointed to interrogate all the delegates as they arrived and also to examine their certificates.

Zinoviev is said to have instructed all soviet foreign spies to gather close information regarding the delegates for he said that European governments were trying to get their agents elected to the Moscow Internationale, military and propaganda committees. The congress was held in strict secrecy.

### INHERITANCE TAXATION IN STATE OF NORTH CAROLINA

(Continued from Page Eleven)  
White, 168 N. C. 352, the statute at that time being chapter 201 public laws of 1913. It was very properly held in this case that the party affected stood in the relation of child to the decedent. However, there were a great many beneficiaries in other cases claiming the benefit of this provision in order to get the low rate of tax.

It was soon seen that there would have to be a change made in the statute, or else the state tax commission and the courts would be continually called upon to determine many cases that were not entitled to this provision. Therefore, the law in 1917 and 1919 omitted this provision. It then became manifest that there were a great many meritorious cases to which the law should give the low rate, such as daughters-in-law, sons-in-law, and step-child, and so the present statute is as follows:

First. "Where the person or persons entitled to any beneficial interest in real property shall be the issue, or lineal ancestor, adopted child, or husband or wife, or son-in-law or daughter-in-law or step-child, of the person who died possessed of such property, and the person or persons to whom the decedent stood in the mutually acknowledged relation of a parent and who began such relationship at or before such person's 15th birthday, and whose relationship with the decedent continued until the date of the decedent's death, at the following rates for each \$100 of the clear market value of such interest in such property:

Second. "Where the most interesting question in connection with the inheritance tax law that has been presented to the court arose in the case of State vs. Dunn, 174 N. C. 679, in which the court was called upon to decide whether or not a widow's dower was subject to the tax. This case came up in 1917, and prior to that time no one had questioned the right of the state to collect inheritance taxes on a widow's dower, after allowing her the exemption, under our statute. The contention of the defendant was that the widow did not receive her dower by force of the intestate law, but that her right of dower grew out of the contractual relations of marriage, and depended only upon the husband's death for its consummation. The court held that dower was not a contract, and this decision, along with the Illinois court blazed a new trail, as before that the courts of all other states where the question had been presented uniformly held that dower was not taxable. Our court split three to two. Justice Hoke concurring in the dissenting opinion written by Justice Walker, and the trial judge below having also decided that dower was not taxable under our statute.

There are only two other decisions by our court on inheritance taxation although the reports and digests of other states are filled with many very perplexing questions. The two remaining cases are in Re: Baughman's Estate 172 N. C. 170, and State vs. Scales 172 N. C. 915. The first of these cases construes the law with reference to an estate during widowhood, and the taxation of annuities. The second of these cases interprets the law relative to exemptions, and construes the statute liberally in favor of the estate.

Another feature of the tax that was questioned some months ago was as to the right of the state to collect inheritance taxes on stocks of foreign corporations held by a resident decedent. This question has been up for consideration in a great many jurisdictions, and one case went to the supreme court of the United States. It has been determined that such property is taxable under our statute, by this state, as the residence of the decedent determines the situs of the stocks, such being personal property. This was the decision of Judge B. F. Long in the case of In Re: Johan B. Holst estate in Buncombe county. This case was appealed to the supreme court, but the appeal was abandoned.

One provision of our law that is now yielding considerable revenue is the transfer tax on stocks in domestic corporations held by non-residents. When a non-resident dies owning stock in North Carolina corporation his representatives must first pay the tax due on such stocks before the corporation can transfer it on the books of the company, which is done only after a waiver has been issued by the tax department of the state. Last year we collected from one estate over \$50,000, and from another \$25,000, and the amounts will doubtless be very much increased as our industrial development continues. In connection with this is the provision that where a non-resident owns stock in a foreign corporation, and such corporation has 50 per cent, or more, of its total property in North Carolina, then such stock is taxable under our law in the proportion that the property in this state bears to the total property of such company. This is a very difficult feature of the law to enforce, as the books of the corporation has its books outside the state, and it is rather hard to keep check on such non-resident decedents.

The inheritance tax has been assailed as being objectionable because it taxes a tax on a decedent's family dependents. Under our present statute it certainly does not work a hardship on the poor and the needy, for there are 15-eral exemptions. As an illustration take the case of a man dying and leaving an estate of \$50,000 to his widow and four minor children equally. The widow's share of \$10,000 is completely covered by her exemption of \$10,000 and each of the minor children have an exemption of \$5,000. This would leave only \$5,000 in the case of each child taxable at 1 per cent or \$50, making a total tax of \$200 on a \$50,000 estate. Surely no one who really understands the proposition will say that such a law is confiscatory or unreasonable.

Of course, under the graduated and progressive rates the tax on large estates and especially where the property goes to distant kin or to strangers in blood, quickly mounts to large figures. Such estates are the ones from which the big taxes are collected, and those paying the large taxes are never really burdened. To be sure it is sometimes necessary for a large estate to dispose of some of its property in order to raise sufficient funds to pay the tax, but this is unusual in the case of state tax. It was recently necessary for the Woolworth estate to mortgage the Woolworth building for several million dollars in order to raise the funds with which to pay the tax. Some of the larger insurance companies are beginning to write special policies for insurance to pay the tax, so that at a man's death his property would not have to be disturbed.

With reference to insurance there are only two or three jurisdictions that attempt to tax insurance that is made payable to a beneficiary. Of course, where insurance is payable to a man's estate it is taxable in the same manner as the other property of the estate.

Under our present law an estate is allowed a discount of 3 per cent if the tax is paid within six months of the decedent's death. After 12 months interest runs at 6 per cent for one year, and thereafter at 10 per cent a year. Inheritance tax inventories are required to be filed within three months of decedent's death, and tentative settlements may be made and the 3 per cent discount taken on all such amounts as are paid before the expiration of the discount period.

The state has recently been divided into several districts by the commissioner of revenue, and there are deputy commissioners assigned to each district who will look after the enforcement of the law and the collection of the tax, in connection with their other tax work. The clerks of the court are allowed certain commissions as set out in section 19 of the law, but under the present statute no clerk can receive more than \$1,000 in fees for any one year. This provision does not apply to those estates in process of settlement, where final settlement is made prior to December 1, 1921. Under the present system the full amount of tax collected should be remitted to the commissioners, and then check will be sent to the clerk in payment of his commission. If clerks do not settle promptly as required by law, their official bonds are liable for double the tax not remitted as a penalty.

There are a great many very intricate questions that continually arise, and the law is susceptible of close refinements. Such questions however, have to be determined separately in each case and the law applied with special reference thereto.

### FASHIONS IN BUENOS AIRES

Sir Woodman Burbidge, Baronet, C. B. E., has spoken, and London, New York and Paris, may well tremble, returning from a visit to the Argentine Republic. Sir Woodman gives to the world of fashion his opinion that, unquestionably, the best-dressed men and women anywhere on the globe are to be found in Buenos Aires and any other township in the Argentine Christian-Social Monitor.

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