The question regarding the limitation on counties for special purposes is not presented, because the county had not proposed to issue any bonds. He distinguishes counties as quasi municipal, from cities and towns as muni-cipal corporations. He says that or-dinary expenses, for which the Legis-lature may approve a special tax, are such as are incurred for building court houses, bridges, etc. He fur-ther says that while there is much dicta there has been no decision of the question presented was whether the poll tax levied pursuant to a special poll tax levied pursuant to a special of all that has been written on the act suthorizing a property and poll tax for the purpose of working the could be applied to that purpose, or whether Sec. 3, Art. V applied it to education and the support of the poor. The tax had been levied and paid. We were confronted with the provisions of Sec. 3 and of Sec. 7. "Every act of the General Assembly levying a tax shall state the object which it is to be applied and it shall be applied and to no other purshall be applied and to no other pur-pose." We feit constrained to give effect to the last section. We feit the force of the contradictory sections and the writer of that, and of this, opinion referred to the construction opinion referred to the construction placed upon the constitution by the court in Jones v. Commissioners, and said: "We are constrained to hold that the act under which the tax to of the returns of the State tax com-Georgia, Florida, and other States, plementing one necessity by resorting work the roads of Macon county was suthorized, necessarily provided for that 68 of the 97 counties (the last er than California and Oklahoma, is purpose to violate the law. A man the capitation tax and that its col-lection was lawful." We concluded levied for ordinary counties unread the capitation was lawful." We concluded levied for ordinary counties purpose the States no reference is made to but it is not permissible in the admin the opinion with the statement that to the full limit of 23 2-3 cents on a poll tax. Un all of the States "it was best to decide only the ques-property, the State taking 43 of the wherein it is levied, the amount is fund, its resources and its disburse tion before us." In Collie v. Commis-sioners, 145 N. C. 170, in which this that amount. This does not include lie education. Judge Cooley says court reviewed and over-ruled the special taxes for subscriptions to that "capitation taxes are not a final judgment, when the plaintiff Barksdale case this language is used, with the approval of four members: "While the General Assembly must regard such limitation upon its power to tax as defined in many decisions of this court, when providing for the of this court, when providing for the carrying out of objects of its own creation and the ordinary and cur-rent expenses of the State govern-ment, yet, when it comes to providing in the state thus restoring the principle in the the the state state state in the state in the state in the state in the it to the purposes directed, education state in the state in the cor-rect interpretation of the constitu-tion. That the last clause in Section is in accordance with the cor-rect interpretation of the constitu-tion. That the last clause in Section is in accordance with the cor-rect interpretation of the constitu-tion. That the last clause in Section is in accordance with the con-rect interpretation of the constitu-tion. That the last clause in Section is in accordance with the con-rect interpretation of the constitu-tion. That the last clause in Section is in accordance with the con-rect interpretation is the state and county capitation tax combined shall for those expenses especially directed incorporated in the constitution of never exceed two dollars on the by the constitution itself, we do not 1776 as amended in 1835. It con-head," is imperative and prohibits think the limitation was intended to forms to the express declaration of the levy of any tax upon the poll, for apply. Although the Legislature the people as expressed in the any purpose, in excess of that sum, must observe the ratio of taxation amendment ratified November, 1900. That Section 2 applies the poll tax apply. Although the Legislature the people as expressed in the any purpose, in excess of that sum, between property and the poll, provider the provides that "every person ed in Art. V, Section 1, it is not required to observe the limitation upon shall . . . and before he shall be the poli and the property tax, if thereby they are prevented from giv-ing effect to the provisions of Art. of the year in which he proposes to the policies of the proposes to the policies of the proposes to the policies of the provision of the year in which he proposes to the propose the provision of the year in the proposes to the propose the provision of the year in the proposes to the propose the provision of the year in the proposes to the propose the provision of the year in the proposes to the propose the provision of the year in the proposes to the propose the provision of the year in the proposes to the propose the provision of the year in the proposes to the propose the provision of the year in the proposes to the propose the provision of the year in the propose the propose the provision of the year in the provision of the year in the propose the provision of the year in t ing effect to the provisions of Art. of the year in which he proposes to this last respect, is not in harmony IX." Mr. Justice Walker, in a con- wote, his poil tax for the previous with what was said in Board of Educurring opinion, says: "The general year as prescribed by Article V, cation vs. Board of Commissioners, limit of taxation is fixed, of course, Section 1 of the constitution." It is 137 N. C. 310. As we have said, in limit of taxation is fixed, of course, at 65 2-3 cents on the hundred dol-lars in value of property, as I have already indicated, by the provision in regard to the equation, and the maxi-mum of the poll tax which is two dollars on the three hundred dollars of property at its true value in cash. All the above provisions were evi-dently intended to apply to taxes lev-ied for general State and county pur-poses, and could not, by any admis-sible rule of interpretation, apply to the taxes required for the support of any amount they may deem proper. as entitles it to raise the question. the schools." Again, he says: "To Whatever may have been the con-my mind, at least, it is perfectly clear struction prior to January 1, 1901, fected. We decide that the commis-that this power of taxation in order we find in this amendment which sioners of Mecklenburg acted in acto educate and enlighten the people. is not in any way subject to the pro vision as to the limit of taxation fixed by other articles and sections of the constitution, but what is known as the equation must be just and not neces-sarily inconsistent with Art. IX, and perhaps should be observed. It is not necessary that I should express We have read the "discussion by Mr. Justice Rodman, 66 N. C. Appendix, with interest. It is evident that he had given the questions arising upon the system of revenue and taxation established by the constitution, mature, anxious consideration. With his uniform candor, he says: "On so difficult and novel a question it would not performing certain duties imposed | ability to pay." upon them as supervisors of the pubroads. They averred that they had been advised by counsel that the statute imposing such dutles was invalid because it levied the tax upon much consideration. No authority is cited. We cannot treat, or con-sider, this decision as controling, and final, in respect to so important a uniformly held by us this construction is entitled to units. While not conclusive, or binding upon us, this construction is entitled to much weight, and as uniformly held by us the status county had paid their terms. <text><text><text><text><text><text><text>

assigning a number of objec- that under the "new order" which other. It is difficult to understand tions to the act of the Legislature and they were inaugurating in this State the environment in which the opin validity of the election. Merri- the limit which they undertook 19 ion in University R. R. Co. vs. Hold the validity of the election, storter the limit which they indertook to for in University R. R. Co. W. Hold-mon. C. J. says that among other rea-sons it was urged that the act was void. "In that it authorized a tax upon same popular "Baldy" Boyden that property alone and not upon polls etc." After discussing the question at with "in that it authorized a tax upon same popular "Baldy" Boyden that property alone and not upon polls etc." After discussing the question at length, he concludes that the limita-tion and equation prescribed by sec-tion 1. Art. V. did not apply to taxed bevied to pay interest and principal of bonds issued by municipal corpora-tions pursuant to Art. VII, Sec. 7. The general discussion is along the tions pursuant to Art. VII, Sec. 7. The general discussion is along the not presented, because the county had of property for any purpose was re-not proposed to issue any bonds. He jected by all of the justices. The of the State. The counties are im-distinguishes counties as quasi muni-cipal, from cities and towns as muni-left to the uncontrolled discretion in many counties, reached more subject, we do not think that there than double this amount. We were told on the argument by counsel, well informed, and representing the defendant board of commissioners, is any tenable "middle ground" upon which to permanently rest the solution of this question. Either, who have opportunity for knowing of such matters, that this tax, on the the equation between the poll and the property tax must run through, heads of families, wage earners, has and control, every section of Article as well as Article VII Section 7. without any power in the General Assembly to disregard it, or it must be confined to taxes levied for the amount which they may be called upon to pay for the privilege of 'ordinary current expenses of the State and county government. obbeen rejected and to enforce it In two States, Maryland and Ohio, would arrest the State and counties, the constitution prohibits the levy of in their varied spheres of progress any poll tax. In Virginia it is it as much as \$2.00. In a number of railroads, building new court houses common resort in modern times, and jails, iron bridges, road im-provements, etc. To adopt the other and only in a few cases could they construction we confine the poil tax for all purposes" to two dollars as provided by the constitution; apply it to the purposes are provided by the constitution; apply to the purposes are provided by the constitution; apply to the purposes are provided by the constitution; apply provided by the constitution; apply to the purposes are provided by the constitution; apply to the purposes are provided by the constitution; apply to the purposes are provided by the constitution; apply to the purposes are provided by the constitution; apply to the purposes are provided by the constitution; apply to the purposes are provided by the constitution; apply to the purposes are provided by the constitution; apply to the purposes are provided by the constitution; apply to the purposes are provided by the constitution; apply to the purposes are provided by the constitution; apply to the purposes are provided by the constitution; apply to the purposes are provided by the constitution; apply to the purposes are provided by the constitution; apply are provided by the constitution; apply to the purposes are provided by the constitution; apply a then became a part of the constitu-tion, by the vote of the people. a to levy more than two dollars on the construction which gives full force poll and that the statute is a valid and effect to the provision that the exercise of power by the Legislature.

CHARLOTTE DAILY OBSERVER, MAY 31, 1908.

CURES ECZEMA QUICKLY

New Drag, Partin, New Obtainable

Since its discovery one year ago, the tew drug, posiam, has successfully cured housands of chronic cases of eccems and other distressing skin afflictions. nd other in large jars suf treatment. This was convenience to man it for minor skin to ples, blackheads, To overcome this plies, etc., which to overcolliss the quantity to curse. To overcolliss the in response to urgent appeals, the pensers of pesiam have been oblige adopt, in addition to the regular adopt, in addition to the regular in response to urgant appeals, the dis-penseus of pesiam have been obliged to adopt. In addition to the regular two-dollar package, a special fifty-cent size, which is future may be found on sale at R' H. Jordan & Co's and other leading drug stores in Charlotte, or may be or-dered direct from the Emergeory Labora-tories. No. 22 West 5th street, new York, City. In all eccema cases poslam stops itching with first application, and pro-ceeds to heal immediately; chronic cases being cured in two weeks. In less zerious skin troubles, results are seen after an overpight application. Bampies for experimental purposes may still be had, free of charge, by writing to the laboratories for them.

purpose. It may be held to meet the interest accruing for the coming year for a sinking fund, as the provi of the act, under which the bonds were issued, may provide. No more should be taken from the citizen, either natural or corporate by way of taxation than is reasonably ne cessary, and what is taken must be become burdensome and oppressive, applied to the purpose for which it is It is well calculated to retard the taken and "no other.". When these immigration, into our State, of de-sirable citizens, especially when the taxes become oppressive. The intaxes become oppressive. The in-crease in wealth and in valuation should result in decrease in the rate of taxation, otherwise we will neither. The courts, should no and will not interfere in the administration of the internal domestic affairs of the counties and cities, unless there is a manifest disregard or abuse of power or discretion. Doubtmay do this in his private business cause will remain on the docket, may move for such orders in this re-

A YEAR OF BUILDING.

and Operations in 1907 in Principal Cities of the Country.

New York Sun.

The United States Geological Surmore than in 1904.

New York City building operations fell off \$41,591,982 in value from their total in 1906, or 26.84 per cent. St. Louis followed with a loss of \$8,045,526, or 26.87 per cent. and Chicago came next with a drop of

large gains in 1904 and 1905 were re-

sultant from the fire in 1994, there was a decrease in 1997, but the to-

tal for that year was nearly

225.

Start Digestion

When digestion fails, for any reason, it is vital that you start it. The only way is Kodol, for nothing else can digest all foods. The relief is instant and complete. Please note our guarantee.

It is wrong to suffer from indigestion, when stant. It even begins in the mouth-by increas Kodol means instant relief. Please let it digest ing the flow of saliva. your food.

If your ankle was lame you would aid it. If the body was weak you would rest it. It is far more important to rest the weak stomach. Not by dieting, for that means partial starva-

tion. The body requires many sorts of food. To cut out some elements means to rob some parts. But let Kodol, for a little time, do what the stomach can't do. Then see how quickly the

Undigested food grows hard, and irritates the stomach lining. It causes inflammation-some times ulceration. That is the source of the pain It also ferments and forms gas. It decays and breeds germs. And those germs load the blood with , their poisons. That leads to , serious troubles

Don't think that the stomach can ever get strong while those conditions continue.

Kodol consists of all the digestive elements, in highly concentrated form. It digests all sorts of food, and completely. It does all that the health jest stomach can do.

Pepsin is part of it, but pepsin digests albumen only. Starch requires something else, fat some-thing else, Kodol combines all that is needed. Digesters which depend solely on pepsin do only what pepsin does. They are but half-way treat-

The action of Kodol can be easily proved, either in the stomach or out of it. Eat what you need of the food that you want, and take Kodol: Note the absence of pain and gas. You know to a certainty that the food is

digesting.

Or you can see it digest food in a test tube, under proper conditions. In these laboratory tests, Kodol digests every whit of the food, just as it does in the stomach. All other digestars digest but part of the food, just as they do in the stomach

Don't employ half-way measures, for the stom-ach needs complete relief. Any undigested food will, through irritation, interfere with the cure. Nothing but Kodol does all that must be done. No other digester can digest all foods.

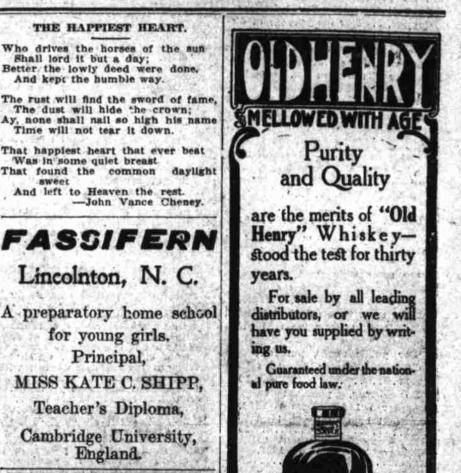
Our Guarantee

We ask you to prove these statements at our risk. Buy a dollar bottle of Kodol, and ask for the signed guarantee. If the results are not as claimed, take the empty bottle back with the warrant, and your druggist will return your money

This offer applies to the large bottle only, and to but one in a family. This is sufficient to prove how much Kodol means to you.

If you need relief, won't you learn how to get it

ments. Other elements are just as essential, and they must be in liquid form. That is why Kodol is liquid. And, because it is liquid, like the digestive juices, its action is in-



THE HAPPIEST HEART. cessfully and economically by a single national commission than by fifty separate State commissions, the forfifty Who drives the horses of the sun Shall lord it but a day; Better the lowly deed were done, And kept the humble way. mation of such State commissions will also be highly advantageous Such bodies would have far greater local influence in bringing about nec-The rust will find the sword of fame essary State legislation than any Fed-The dust will hide the crown; eral commission. Co-operations be-tween State and Federal commission Ay, none shall nall so high his name Time will not tear it down. could be easily arranged to avoid duplication of work and secure con That happiest heart that ever beat centration of influence. Was in some quiet breast That found the common daylight The creation of such national and State commissions to 'nvestigate and advise as to the conservation of nat-And left to Heaven the rest. -John Vance Cheney. ural resources is the next forward step to be sought, and it is to this end that every citizen alive to the dangers of our present wasteful and FASSIFERN ruinous policy toward our natural wealth should exert all his influence.

COMEDY.

They parted, with clasps of hands And kisses, and burning tears, They met in a foreign land, After some twenty years. Met as acquaintances meet,

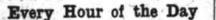
Smilingly, tranquil-eyed-Not even the least little beat Of the heart, upon either side

They chatted of this and that. The nothings that make up life; She in a Gainsborough hat. And he in black for his wife.

1907 over 1906 was \$56,574,844, or nearly 162 per cent., owing to the fire. The total number of building permits issued in San Francisco in 1907 was 12,126, representing a not necessary that I should express for 1902, use this language: "We alleges that the defendant board of value of \$91,502,240, against \$48,268, any binding opinion as to this mat-578 in 1995, the year before the fire. ter," We have endeavored to note level except as a State and county on the \$100 valuation of real, and every case from which any light may tax, and that in no case shall the personal property for the purpose be found upon this difficult question. State and county capitation tax, com-Cambridge, Mass., showed, next to San Francisco, the largest proportionate gain, the erection of several large mercantile buildings swelling the total. Cleveland gained \$2,915,bined, be greater than two dollars referred to in the complaint, amount-a head, and that all laws authorizing ing to \$300,000. That the total valumunicipalities to levy taxes on polls ation of real and personal property be repealed." They call attention to in Mecklenburg county amounts to 433, or 22.47 per cent. over 1906. Milwaukee reports an increase of over municipalities to levy taxes on poils attention to the repealed." They call attention to in Mecklenburg county amounts to the constitutional provision. In \$22,429,697. That the levy of 15 \$1,000,000, due to the increase in their report of 1904 they renew the cents yields \$33,644.53 whereas the direptoof and fre-resisting buildings erected. Twenty-five of the forty-nine principal cities had increases. In Atlant, Building buildings erected. Twenty-five of the forty-nine principal cities had increases. the constitution be not permitted to fund is being created to pay the prin-exceed two dollars on the head cipal of said bonds; that it is in-In Atlanta, Buffalo, Detroit, Grand in- Rapids, Indianapolis, Kansas City be unbecoming to be rash or dog-matic. I entertain my opinions with cause the constitution limits it to over the amount necessary to pay Newark, Providence, Rochester, matic. I entertain my opinions with cause the constitution limits it to over the amount necessary to pay Newark. Frontience. Rochester, great respect, net only for those of this sum. See Article V. Section I. said interest is used by defendant Scranton, Seattle, Syracuse and Wor-my brethren but all other candid opinion of Judge Rodman, appen- board of commissioners for the gen- cester, afteen cities in all, the cost thinkers." In State v. Godwin et al 123 N. C. 697 the defendants were indicted for

ability to pay." They call attention sations, in respect to this cause of periladelphia erected the largest to the fact that 34,980 out of the 272,838 polls listed for the year 1903 pose of this action alone." For furto the fact that 34,980 out of the pose of this action alone." For fur-272,838 polls listed for the year 1903 pose of this action alone." For fur-were insolvent. Their very well ther defence they say that, at the (where no wooden buildings went up) were insolvent. Their very went time the levy of 15 cents was made, the 'smallest number of wooden scrions consideration. The attention on the first day of June, 1967, the siructures. The average cost was of the Legislature being called to the said board of commissioners did not \$3,221 and \$1,800, respectively. In property only and not on the poll also. Subject, we find that it has, in two and could not know; that the total New York the average cost of brick the real question, therefore, was statutes, chapter 480, Laws 1905, of valuation of the taxable property in or stone buildings was \$45,652. No whether they had unlawfully and wil-fully fiolated their duty. It is true that the court said that the act was expressly declared its construction that the court said that the act was invalid for that reason. It is mani-fest that the question was not given much consideration. No authority tainly as to towns and cities if not bridge, \$46,000; Lowell, \$40,854; San Francisco, \$43,638; Brooklyn, \$9,810, and Chicago \$6,161.

Ah, what a comedy this Neither was hurt, it appears Yet once she had leaned to his kiss And once he had known her tears



that of 1903, which was but \$3,327,-English-McLarty Co., the reliable In. San Francisco the increase in Druggists of Charlotte, are having calls for "HINDIPO," the new Kidney Cure and Nerve Tonic that they are selling under a positive guarantee.

> Its merits are becoming the talk of the town and everybody wants to try it, and why not? It costs nothing if it don't do you good-not one cent.

They don't want your money if it does not benefit you, and will cheer-fully refund the money. Try it today.



COUSINS SUPPLY



4 Full Qts.

The Old Reliable

Co

6 Full Ots \$6.00