

FROM

20 to 25 Per Cent

Reduction Sale

ON

Men's Heavy Suits

and Overcoats

AND

Heavy Underwear

I. W. GLASER

18 Patton Ave.

TOWN MEETING TONIGHT

IN WEST ASHEVILLE

People to Decide Whether They Wish Town Incorporated with Asheville.

Gallatin Roberts, member of the lower house of the general assembly, has been invited to meet with the people of West Asheville tonight at the Odd Fellows hall when they will discuss and endeavor to determine what form of municipal government they will give the town; whether it will be incorporated separately or with Asheville. It is said that many of the people favor the incorporation with this city because they wish to get the benefit of the Asheville water system. The town was chartered two years ago as a sanitary district, and it is understood that the system has not operated satisfactorily, altogether.

LIBRARY REPORT

Fiction.

The following books, 41 titles in all, were shelved in Mack Memorial Library during December:

Adams, secret of Tennessee Case - "Will" returned Ashland.
Andrews, Marston. Allen H. name in France. Akhroon, Geoffrey's. Holden, Harbour. Croston, Emma. Beach, Never Do Well (second copy).
Barnham, Simpkins. Plot, Brown, Secret of the Chan. Curtis, Story of Cotton, Durham, Bacon, Inheritance.
Boeringe, Hunter. The Wild Mexican Hunters. Dehom, Helmut. Two Theives. Dehom, Helmut. Two Theives. Dehom, Helmut. Two Theives. Dehom, Helmut. Two Theives.
Brett, Mrs. Lancelot. Hester, Miss 41 and Mr. 47; Johnston, Marc Ware

The Solid Nourishment

Grape-Nuts

with cream

puts one in fine fettle for the day's work.

Wrong food is usually the main cause of various aches and ills (always handicaps) and proper food is needed to correct them.

For building Brain and Brawn no other food equals Grape-Nuts.

"There's a Reason"

Postum Cereal Co., Ltd.
Battle Creek, Mich.

BOARD OF TRADE'S ASSESSMENT PLAN

Scheme Devised by Special Committee to Equalize Taxation in State.

In June, 1911, the Asheville board of trade appointed a special committee, W. Vance Brown, F. Stakeholder and F. M. Weaver, to investigate and report upon desirable taxation legislation for the state. Their report was presented to the board, and deemed advisable to carry out certain recommendations, as to requesting the governor to appoint a committee to draft a bill, etc. The report has been sent to the newspapers of the state, has been much discussed and commended by many. The report follows:

Your tax committee beg to make the following report and to ask that this board endorse the views herein expressed and recommended to the public and our Legislature that the same be given due consideration and as near as possible carried into effect by legislation.

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Non-Fiction.

Robinson, Improvement of Towns and Cities. Savary, Selections; How and Poetical Writings.

HAVE NO RIGHT TO DENY CHILD MEDICAL AID

Such Is Decision of Judge in Case of Son of Member of the Zionist Colony.

Zion City, Ill., Jan. 3.—For the first time the question whether members of the Zionist colony have the right to deny their children medical attention was brought into court yesterday. The decision was contrary to the tenets of the sect which rely on prayer to cure all ills. Judge P. L. Parsons, sitting at Waukegan, Ill., delivered the ruling in the case of a boy suffering from a throat disease.

GREENSBORO

Mrs. Sarah Newell Deed—A Death at Silver City—Marriage in Greensboro.

GAZETTE-NEWS BUREAU.

DAILY NEWS BIDDING.

Greenboro, Jan. 3.

News has been received here of the death of Mrs. Sara E. Newell, which occurred Tuesday night at 11 o'clock at the home of her son several miles north of town. Mrs. Newell was 67 years of age and was well known in her county. Surviving are four children: Walter Newell, with whom she was living; John Newell and Mrs. Mattie Swain of Winston-Salem; and Mrs. Minnie Jessup of Summerfield township.

A quiet home wedding of interest to many friends and acquaintances in Greensboro and Guilford occurred Wednesday morning at 11 o'clock at the home of Mr. and Mrs. J. E. Terry, with whom the bride resided, when Miss Virginia Skeenes and David L. York, a prominent farmer of the Summer township section, pledged their troth. The wedding ceremony was witnessed by a number of friends of the contracting parties. Following the wedding Mr. and Mrs. York left for Wilmington, where they will spend a few days and upon their return will reside on Mr. York's farm in the country.

A message received here last night announced the death at Silver City yesterday afternoon of Scott Jordan, after an illness of several days. The deceased was a brother of A. D. Jordan, a local merchant, and an uncle of O. E. York and L. B. Jordan of this city. He was about 60 years of age and one of the most respected and prominent citizens of Silver City. Frequently he has visited in Greensboro and to many people of this city he was known and highly regarded.

Y. M. C. A. BOWLING.

In the duck pin tournament of the Y. M. C. A. last night, Terry's team defeated Merrimon's bowlers, winning two out of three games and scoring a greater total by 45 pins. The scores follow:

Merrimon	94	94	101	239
Brook	114	94	96	204
James	85	89	95	269
Grand totals	293	274	290	857
Terry's	125	95	103	323
Bugs	96	92	103	291
Lowenstein	118	129	89	336
Grand totals	339	316	395	1050

more than what it considers its fair share of the state's tax. The present law has tried to overcome this by the state board of equalization, but in our opinion this is an entire failure. Also it is our opinion that it is impossible to equalize the assessment of the same class of property all over the state and we advise that this plan be abandoned and that the state revenue, exceeding a nominal amount, be raised other than by ad valorem tax, leaving it to each county to value the property within the county without thought of whether the next county or a county in another part of the state is valuing like property at the same figure or on the same basis.

The matter of taxation resolves itself into two problems: Local and state; and we advise that they should be separated. To this end we recommend that the entire state revenue, except the amount that would be raised by not more than five cents on the hundred dollars valuation of property, shall be raised other than by ad valorem tax, and that the counties, cities and towns be prohibited from levying any tax other than ad valorem tax, leaving all other special and income taxes exclusively for state purposes. We advise that the nominal amount that the state receives from ad valorem tax be used entirely for educational and state institution purposes. In order to comply with the state constitution that provides that the county tax "shall be levied in the same manner as state tax and shall never exceed the double of the state tax, except for special purposes and with the special approval of the general assembly," we recommend that the state levy not to exceed five cents on the hundred dollars valuation on the property subject to taxation, and if possible to make this only three cents, and under the clause of the constitution above mentioned, let the general assembly pass laws permitting the county to levy special taxes for county purposes. This is a clause in the constitution that should be amended. Getting the state revenue from other than the ad valorem leaves it to the county authorities and the people of the county to make their own assessments and values and we advise that the county authorities be authorized to appoint the requisite number of assessors and that they be employed permanently in this position.

We advise that all the property within the counties, both personal and real, be subject to taxation, and that all be listed by the owner or legally constituted agent in separate parcels, and by them and at the same time valued at the price or value in money they would accept for same and then as a second step let the assessors check over the listing and value by the owner and they using the rule of personal property that has not been listed or valued by the owner.

We recommend that the rule of standard, by which the value for taxation of both real and personal property is subject to taxation, excepting actual cash, is computed, shall be eight per cent of the value in money that the same would be transferred to the owner, who was a willing seller to a willing purchaser. This percentage being we believe the true value in money of real and personal property, excepting actual cash.

The board of assessors made permanent and appointed by the county authorities and at work the year round, checking up the listing of property for taxation, should be given power to summon witnesses to see the books, inventories, insurance policies and other papers of the owners, so as to better enable them to determine the value and ownership.

We recommend that the tax levy on property assessed for ad valorem, shall never exceed for the combined state, county and city taxes more than one per cent of the assessed value of such property (such value having been obtained in the manner above set forth), and we recommend that this one per cent be divided so that the state's three to five cents on the hundred dollars valuation added to the county rate shall not combined exceed forty cents on each hundred dollars valuation of such city or town tax levy shall never exceed sixty cents on the hundred dollars valuation of property, except when further tax may be necessary in order to pay principal or interest of debts contracted or where the higher rate shall have been voted on by the people.

We believe that if property is assessed by the standard above set forth, the tax rate levy limited to one per cent, and each county allowed to make its assessments with the knowledge that regardless of how high its assessments may place the valuation it will not be paying more than its fair quota towards state revenues, that the total assessed valuation in each county will be raised from three to five times and while the tax levy proposed to be allowed may seem low it will in fact raise much more money than under the present system. These are the essential features of our plan.

Then we recommend that the state having given up all its interest in the ad valorem tax, except what it will receive in the shape of educational purposes, shall have all the tax that the counties are at present receiving from special subjects of taxation and also shall receive the income tax. If it is held that this does not raise enough tax for the state's purposes, the income tax could be increased to two or three per cent.

As under this scheme counties only will be interested (for all practical purposes) in the result of the valuation of property all questions of equalization of tax as between counties may be eliminated and the present board of equalization abolished.

We recommend that property exempt from taxation be definitely set forth in the law, so that there can be no question upon what property is or is not subject to taxation.

We recommend that the report of the board of commissioners of 1902 be read by this board.

We have not herein set forth all the almost infinitesimal conditions existing under the present law, nor have we set forth the advantages that would accrue to business and people generally if this present plan were carried into effect. To do this would take up many more pages. We all know that the present law is wrong and your committee believes that if the plan herein outlined were carried into effect, that at least all would be taxed equally upon what substance they had and

DEALS IN DIRT.

Eugene R. Cooke to Wells Green, lot on Depot street; consideration \$225.

Justin Wohlfarth to Rowena L. Cooke, lot on Fearson drive; consideration \$9500.

James L. Wagner to Oliver D. Revell; lot on Soco street; consideration \$800.

T. J. Sluder to Georgia Morgan, lot on Hill street; \$10 and other considerations.

Fannie Young to Z. V. Young, land in Fairview township; consideration \$213.62.

John C. Drewry to M. J. Carpenter et al., lot on Depot street; consideration \$1050.

Painting.

Painting is the invention of heaven, the most ancient and most akin to nature.—Ben Jonson.

NOTICE

We have moved our business from 45 So. Main St. to 19 S. Main St. This move coming at this time forced us to postpone the drawing for all work advertised for Jan 1st. To advise everyone an equal chance to be present with his ticket, we will set Saturday Feb. 1, 1913 at 3 o'clock, p. m. for this drawing.

Everybody holding tickets come to our store, 19 So. Main St., and bring all your tickets on that day, date and time.

Swannanoa Drug Co. 280-21.

The Real Thing

Real economy, as all know, consists in buying good grades when to be had under value.

Now is the time to pick a good High Art Suit or Overcoat or both since you can secure them

MUCH BELOW THE PRICES OF A FEW WEEKS AGO.

The same large discount applies to Boys' and Youth's Suits and Overcoats. We can fit almost any body yet.

H. REDWOOD & CO

We shall try to serve you well. We believe you will think so if you try us.

TURKISH BATH TOWELS

By a very large purchase we have secured some extra ordinary values in Turkish Bath Towels. We are offering them to you at a saving of fifty to seventy-five per cent. A large selection from

15c to \$1 per pair

Don't miss this opportunity to get these towels at this large saving.

People's Department Store

It Pays to Trade Here.

40-42 PATTON AVE.

A FEW NEW YEAR'S REMARKS THAT MEAN MUCH

The interest manifested in our store and stock during 1912 by the people of Asheville and Western N. C., has surpassed our most fond expectation. We have exerted every effort that our buying facilities permit and we strive to keep on hand a stock that is unsurpassed in variety, quality, quantity and value.

We display one of the largest stocks of furniture and home furnishings in the South. The assortment is all that the most exacting customer could want to choose from.—our terms to reliable parties always prove satisfactory and if you wish to buy a larger bill of goods than you can conveniently pay for at the time, we can get together on the installments so that the bills will not prove a great tax on your weekly or monthly income.

If such a thing is possible we will handle a larger and more extensive variety of goods during 1913 than we did in 1912. Our buyer leaves for the Northern market in a few days to select new goods. It is his intention to buy in large quantities at rock bottom prices from the leading manufacturers, and it is natural enough that we should get exceptional price concessions, for we buy early, we pay cash and buy liberally.

J. L. SMATHERS & SONS

Mammoth Furniture Store.

15-17 North Main St.

NURSERY STOCK

Direct to Planter.

AMGOR RIVER PRIVET—Absolutely hardy, of the easiest culture. We make a specialty of this stock, and sell it and other nursery stock at very reasonable prices. No use paying high prices when you can get the stock direct from the grower and guaranteed to please and save nearly half your money. Send us a trial order, we can and will please you. You will then send us other orders without our having to ask you for them.

VALDESAN NURSERIES

Bostic, N. C.

TODAY

PRINCESS THEATRE

The Picture House of Quality

PROGRAM

The Mayor from Ireland, Drama Kalem
A Modern Atlanta, Drama Vitagraph
The Little Organ Player of San Juan, Drama . . Selig
My Baby, Drama Biograph

SPECIAL MUSICAL PROGRAM

Open from 10 a. m. to 11 p. m.

Adults 10c Children 5c.