WEATHER REPORT

J. S. DEP'T OF AGRICULTURE, WEATHER BUREAU, WILMINGTON, N. C., Jan. 19. mperatures: 8 A. M., 29 degrees M., 40 degrees; maximum, 48 de ; minimum, 27 degrees; mean, 38

spirits turpentine dull at 40@

infall for the day, -; rainfall 1st of the month up to date, 1 30

age of water in the Cape Fear river ayetteville, N. C., at SA. M , 12.2 FORECAST FOR TO DAY.

VASHINGTON, Jan. 19 .- For North olina: Fair Sunday; warmer in era portion; diminishing north sterly winds, becoming southerly; nday, probably rain.

Port Almanac .. January 20.

h Water at Southpond blate P. M.

The detectives have come to the clusion that Pat Crowe is also a gratory bird, and are hunting for m in Louisiana.

The town of Warren, Ohio, came ar having a colored inceneration a days ago when an angry crowd fire to the jail to burn a negro o had beaten a white boy.

William Woolsey, of Hartford anty, Maryland, departed someat from the usual order in makbis will. He left \$58,000 to be

d for the improvement of the ds in that county. A Massachusetts horse thief who d served fifteen years in the peni-

tiary, and got out to enjoy a forne of \$15,000 which he inherited, aldn't resist the force of habit and nt to horse-stealing again.

The kissers and huggers come to ef occasionally. A few days ago kiss snatcher out west was jabbed the arm by a girl with a hat pin, d died, and a few nights ago a low in New York who undertook hug all the girls at a party, struck e kicker who snatched a table ife, jabbed it in him, and he died.

You couldn't persuade Milton Combs, of Sharon, Pa., that ere is nothing in dreams. He nt to the Klondike a couple of ars ago and pegged away without king more than enough to buy hash. Then he went to dream-2. Dreamed where he could grab nuggets, went there, grabbed hile and then sold his stake for ,000 cash, and like a sensible low came home.

There now in Asheville two Texas ins, visiting relatives. They stand feet three inches in height, are ilt in proportion and are still wing as they are only 19 years

There are thirteen children the family and the dwraf of the aily measures six feet. Their ents are North Carolinians who ved to Texas, where all the chilwere born. This shows what rth Carolina stock can do when as plenty of room to elongate.

O. Armour, who has taken management of the business ce his father's death, contradicts report that he is going to withw from business and devote himf to society. He when he ts ready to devote himself to mething besides business, it will t be "society," on which he isn't more stuck than his sire was. A n with as many millions as J.O. can ite his name for wouldn't have to in society.

THE MORNING STAR.

They represent four years hard-

earned pay to a weather beaten 'Con-

fed.' who had them decorated with

what a tale they tell! Such was your-

your country had left to give. Ap-

And there is another (pointing to a

tattered old flag full of bullet holes)

-a pitiful relic, but we "treat it gent-

ly for 'tis holy"-'tis the tattered frag-

ment of the once beautiful flag of the

Third North Carolina regiment of

State, Troops. That was one of our own

home regiments-the one I knew

most about-in which I had great per-

sonal interest. Its officers, some of

whom had been members of the old

Wilmington Light Infantry, were all men of the "Free City on the Cape Fear." Its companies were recruited

from New Hanover and neighboring

counties. It was a gallant band and

we were very proud of it, and it is

something now for me to tell my

grandsons (and they are "Sons of the

Vet rans" too) how I took their fath

ers, little boys then, and went with

Just too late for the first Manassas,

but reaching Richmond in time to hear

that the cannon were booming in the

distance, while we waited with bated

breath for the hourly dispatches from

ti e battle Those were the early days

-the halcyon days of hope! and when

the news came of Beauregard's first

great victory for the South it was

hailed with joy and acclamation, and

we hoped the happy end was near at

hand. But, sad omen of sadder days to come, the glad news was dashed

with the inevitable war note of sor-

row, for Bee and Bartow had fallen in

the strife-and hundreds of the men

who wore the grey lay dead upon the

The Winter followed, and with the

early Summer came the advance on

Richmond, and the seven days fight

for its defence, and when the sun set

upon that fatal field of Malvern Hill

the light of many of our hearts and

homes was quenched in a horror of

great darkness, for Virginia's soil was

watered with the precious blood of

The years rolled on. Chancellors.

ville and the Wilderness, Sharpsburg

wrote in letters of blood their stories

of unrivalled bravery and heroism, of

victory and sometimes of defeat, but

At last the scene shifted to our own

North Carolina coast. Fort Fisher,

our watchful sentinel upon our out-

posts-the fortress we had deemed im-

pregnable-added its chapter of superb

defence and final fall and the gates of

tox when Lee, our own immortal Lee,

surrendered to overwhelming forces

his good sword-stainless as his own

pure soul—unsulfied as his own bright

Our peerless Lee! My friends you

bore an honorable part in the making

of that wonderful story of the Southern

Confederacy, and for that we owe you

vou honor

debt of gratitude and are proud to do

Flashing across the pale of history

like a meteor athwart the sky, but

glorious as the splendor of the noon-

tidesur - all too soon the young repub-

lic went own in the darknes of disap-

pointment and defeat. The Sun of

Peace i ad never risen upon its moun-

tain tops, its fertile valleys could

never laugh and sing with fruitful

harvests, for there were none to till

the land. From first to last the men

were at the front, fighting for "their

homes, their altars and their sacred

rights"- for the freedom they could

But "in eong and story it will go

sounding down the ages" as one of the

greatest war records the world has

ever known. Unequalled and unique in

many respects during its brief continu-ance, the story of the Confederacy

would not be complete without its epi-

logue-for it stands alone in the

world's annals for the loyalty and de-

votion which after nearly half a cen-

tury of humiliation and subjection of

injustice and insult, still flow in the

heart of every true son and daughter

Can any other country tell of a band

of conquered soldiers so tenderly be-

loved and cherished by the people for

whom they fought and failed? Other

nations have had their conquering he-

roes and welcomed them with trium.

phal processions and built their tem-ples to victor, but our monuments are

inscribed only to "The Confederate

Dead"—our processions are the yearly pilgrimage of Memorial Day to the

thousands of sacred spots that dot the

land, where rest the braves who fought a good light, and gave their lives for

the cause that was lost! [Applause.]

Ah, dearly do we love the cold, dead

hands that bore the banner of the Stars

was, but stained never, save by their

And no less do we love to honor the

battle scarred veterans who are with us

to-day; sole representatives of the glo-

my long life that the Cape Fear Chap-

ter of the United Daughters of the Con-

federacy have chosen me their representative to bestow upon you this

Southern Cross of Honor. Simple

bronze badges they are—unostentatious

and of little intrinsic value-but wor-

thy of your acceptance, and a fit inher-

itance for your children's children, as

symbols of Confederate endurance and

valor and as tokens of woman's undy-

ing appreciation of all that is grand

and heroic in men who, great in action.

have proved themselves greater in de-

feat. Wear then these badges proudly

on your breast as gifts of the women

Daughters of the Confederacy."

of the South who are proud to be called

Soon life's long warfare will be ended

and with your,own Stonewall, the good

and great, you too must "cross the

river and rest under the shade of the

trees." When the last revielle shall

wake you from that sleep, may each

one of you find an immortal crown of

true victory awaiting him in the sweet

Upon the conclusion of Mrs. Meares

beautiful presentation, Captain Metts

stated that it was deeply regretted that

Col. Jno. D. Taylor was confined to

his home by illness and would not be

and blessed country of everlasting

God bless you all. Amen.

I regard it as a crowning honor of

ries and the sorrow of the dead past.

and Bars aloft-conquered indeed it

own life blood.

of the South. (Applause.)

not win! (Applause.)

The end soon followed at Appomat-

Confederate supplies were closed.

and Gettysburg, and scores of others

many of Carolina's noble sons.

never of cowardice or treachery.

tae Third to Virginia.

the colors he fought under."

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WILMINGTON, N. C., SUNDAY, JANUARY 20, 1901.

PERSONAL PARAGRAPHS.

- Mrs. J. Kohn and son arrived yesterday from Atlanta. -Ticket Agent J. D. Edwards, of the A. C. L., is on the sick list. - Franklin McNeill, Esq., and

- Miss Sadie Sloan has returned to the city after a visit to friends at Garland, N. C.

- Mr. F. J. Dempsey of Acorn Branch, was a pleasant caller at the STAR office yesterday. - The STAR is glad to announce

the rapid convalescence of Rev. P. C. Morton, and that he will fill his appointments to-day as usual.

wife returned last night from Raleigh.

city last night on his way to Southport.

- Mr. C. E. Gause arrived in the

LOCAL DOTS.

-- A white prisoner named Roderick, who escaped from the county chain gang some time ago, was captured last night by Constable Sheehan and remanded to jail.

- The morning service at St. Paul's Episcopal Church to day will be conducted by Rt. Rev. Bishop A. A. Watson; the evening service at 7.45 P. M. by Rev. F. H. T. Hors-

NEW ADVERTISEMENTS

Myers & Co.-For sale. N. F. Parker-Look in. S. P. McNair-Seed potatoes. Geo. O. Gaylord-New goods. A. Mayronichols-Fancy fruit.

Masonic-Meeting Concord Chapter. D. L. Gore Co.-Fox River butter. VonGlahn & Gibson-Silk worms. A. D. Brown-Spring goods arriving. J. H. Rehder & Co.-Walking hats. BUSINESS LOCALS.

Wanted-Cotton sails. P. H. Hayden-Buggies, wagons. Notice-Positions under government

BOY ACCIDENTALLY SHOT.

at Wrightsville Yesterday.

Harry Keen, the twelve-year old son of Mr. John T. Keen, who resides at No. 715 Grace street, was accidentally shot about 5 o'clock vesterday afternoon on Wrightsville Sound by Clarence Craft, son of Mr. T. C. Craft. Young Craft was trying to load a 32 calibre pistol when it went off, the ball entering Harry Keen's right side just above the hip. The wound is not considered dangerous.

Six young boys-Harry Keen, Clarence Craft, Harry Stanland, Sam Penny, Will Dunham and Walter Woodcock-whose ages range from eleven to fifteen years, went to the Sound vesterday afternoon in a surry. The boys were standing on the gang way in front of the Atlantic View Hotel when Clarence Craft tried to load a pistol which he claims to have found, and it went off, the ball entering the side of young Keen, who was standing a few

Capt. Oscar Grant was near by at the time of the accident and brought the wounded boy up to the city on a special train over the Seacoast road. Dr. T. S. Burbank was notified by tele phone and met the train at the station. The boy was taken home and his wound dressed. The physician didn't probe for the bullet but said he thought it was only a flesh wound. The young fellow was doing very nicely last night. The other boys drove back to Wilmington in post haste, all more or less frightened.

This is "Charity Sunday."

The STAR is asked to remind its readers that to-day will be observed, it is hoped, in all the city churches as "Charity Sunday." It is expected that a collection will be taken at all the services to-day for the "Associated Charities," the great work of which institution is so well known throughout the entire length and breadth of Wil-

Crescent Stock Company.

Patrons of the theatre are reminded that on to-morrow evening the Crescent Stock Company will begin its Southern tour with a week's engagement at the Opera House here. The cast is one of the very best that has visited here this season in a popularpriced attraction, and the plays are all new, bright and admirably interpreted. The prices are 10, 20 and 30 cents.

Daughters of the Confederacy.

Cape Fear Chapter, Daughters of the Confederacy, will hold its regular annual meeting at 3.30 o'clock Tuesday afternoon at the W. L. I. armory. The annual dues will be collected at the meeting. The president expects to that great army coming back in stragreceive written reports from the vari- gling squads, to ruined and desolated ous committees and it is urged that every member who can possibly do so, branded with the cruelties of prison life, their hearts crushed and bleeding,

Schooner Wm. P. Campbell. The schooner Wm. F. Campbell, Capt. Strout, which has been coming to this port regularly for the past seven years and which arrived several days since from Porto Rico, has been making some remarkably good time since she left here last. The schooner sailed from Boston to Porto Rico with a cargo of lumber and then arrived at this port within 33 days.

Mrs. Meares' Tribute Yesterday. . There were many moist eyes in the Opera House yesterday when Mrs. Gaston Meares read her touching tribute to the Confederate veterans. 'lears, idle tears; I know not what they mean much devoting to become a king Tears from the depths of some divine despair, Rise from the heart and gather in the eyes, When thinking of the days that are no more.

ANNIVERSARY

The Birthday of Gen. Robt. E Lee Splendidly Celebrated in Wilmington Yesterday.

ORATION BY E.S. MARTIN, ESQ

Mrs. Gaston Meares, in an Admirably Written Address, Presented Crosses of Honor to Veterans - The Military Parade.

All the conditions yesterday were highly favorably to an auspicious celebration of the ninety-fourth anniversary of the birthday of General Robert E. Lee and it is safe to say that never before was the occasion more generally observed in Wilmington or was there manifested such a commendable sentiment among its people to do honor to the Confederacy's beloved hero, than on yesterday when the streets were lined with people to witness the long and imposing military parade in honor of the event and when the Opera House was filled to overflowing with military and civilians to reverently do homage to the one, who among all others, is worshiped as the

idol of the Southland. The parade formed at 3 o'clock in front of the Wilmington Light Infantry armory and the line of march was identical with that given in yesterday's STAR. It was in charge of Capt. James I. Metts, chief marshal, with his aides, Messrs. C. McD. Davis, George P. James and D. D. Barber. The order observed was also practically the same, as follows:

Platoon of four policemen, Messrs. C. E. Wood, J. J. Moore, W. H. Bar den, and E. L. Smith. Drum corps, consisting of Messrs.

Will Rehder, Frank Turrentine and W. L. Burkhimer. Third North Carolina Infantry Association, with twelve men, com-manded by Col. Wm. L. DeRosset. Cape Fear Camp No. 254, United Confederate Veterans, with 52 men in ranks, commanded by Col. F. W.

George Davis Camp No. 50, United sons of Confederate in ranks, commanded by Col. Walker Wilmington Light Infantry, with

24 men in (rank, commanded by Capt. Alex. P. Adrian. Wilmington Division, Naval Reserves, with 20 men in ranks, com-

manded by Lieutenant A. B. Skelding. First Battalion, Boys Brigade of america, with 24 men, commanded by irst Lieutenaut James A. Price. Howell's Military Academy cadets, with 20 in ranks, commanded by Capt. H. M. Durant.

The exercises at the Opera House commenced with a very fervent prayer by Rt. Rev. Bishop A. A. Watson, who was introduced by Capt. Metts as one ever in the thickest of the fight, administering to the sick and wounded things earthly and spiritual.

Eugene S. Martin, Esq., the orator of the day, was also presented by Capt. Metts as one among the first to volunteer for service at Fort Caswell in 1861 and as a soldier and scholar of distinction. The address by Mr. Martin was, in the main, historical and full of pretty thought and interesting reminiscences for those who followed the intrepid and great and good leader, General Lee. He closed with a splendid eulogy of Lee's life and character and was given a round of hearty

Capt. Metts next read the famous Farewell Address" of General Lee, so familiar to students of Southern his tory. It was listened to eagerly and the final words were greeted with feeling applause.

Mrs. Gaston Meares, who was chosen by Cape Fear Chapter, Daughters of the Confederacy, to present to the veterans, the Crosses of Honor, was presented by Capt. Metts as a true daughter of the Confederacy and the widow of as fine an officer and as gallant a soldier as ever marched to taps of a drum.

Mrs. Meares read in an impressive and dramatic manner her address as

Veterans and heroes of our war for Southern independence:

In the name of the Cape Fear Daughters of the Confederacy, I bid you welcome on this our Confederate holiday

the birthday of Robert E. Lee: Just forty years ago our quiet land was stirred by a great uprising of its people. The tyranny of might had orced upon us an unnatural and unwelcome war. Submission had ceased to be a virtue, and at the call of their sovereign States, from every section of the South there poured a mighty host of men going forth to meet the foe. Saying good-bye to peaceful homes and all else that men held dear they set their faces to the front and never faltered; going out, they knew not whither, but trustful and strong in the rightousness of the cause for

which they were to fight. Four years later, with hearts quiver ing with woe and eyes blinded with tears, we saw the broken remnants of homes. Scarred and maimed by battle wounds, hungry and sick and destitute the "Bonnie Blue Flag" trailing in the dust of conquest, our noble President in hopeless captivity, with kingly dis nity wearing for his people a felon's chains in a prison cell.

Ah! those days of bitter anguish Can they ever be forgotten? Can we wonder that our people's hopes were

dead? The memories of the golden deeds of those four heroic years were all that was left to us; and while you men, with greater heroism than even war had called forth, took up again the battle of life's duties and fought it out to glorious success, we women gathered up those memories, enshrined in our hearts, gloried in our heroes, treasured as a sacred trust the noble army of martyrs who never came back to us; and still with unswerving devotion to the cause for which they fought, we honor all who followed the banner of the Southern Cross till it was furled forever. (Applause.) Let me show you a memento of those

a pair of silver cuff buttons mounted | tered hopes and fortunes. It closed on a card for preservation and thus inscribed: "These buttons were made with grateful thanks for the tokens of appreciation presented and invoked from the two identical silver quarters the blessing of God upon each of paid to a Confederate soldier at the final distribution of specie, just prior to the surrender of General Joseph E. Johnston at Durham, N. C., in 1865. the ladies. After the reading Capt. Metts read

a partial list of names of those entitled to wear crosses and they were invited to the stage, where a cross was pinned upon each by Mrs. Meares, Mrs. J. J. Hedrick, Mrs. W. M. Parsley, Miss guerdon and reward, but 'twas all Mary Sanders and Mrs. C. E. Stevenson, who had seats on the rostrum, which was beautifully decorated with United States and Confederate flags and relics of the Civil war.

> After these exercises the entire assemblage, led by Col. Woodward, sang "Carolina" with great spirit and enthusiasm. By request, when the singing of "Carolina" was concluded, Capt. Metts sang "I'm A Good Old Rebel" amid much applause and feel-

After these exercises the military, Veterans and Sons of Veterans and other organizations repaired to the City Hall, where a splendid collation was served by the ladies of Cape Fear Chapter, Daughters of the Confederacy. The hall was beautifully decorated with flags, bunting and evergreens and the scene was indeed a pretty one. The following committees had charge of the affair and performed their duties with signal ability, as attested by the success of the occasion:

Refreshments-Mrs. W. L. Harlow, (chairman), Mrs. Owens, Mrs. T. E. Sprunt, Mrs. W. G. Pulliam, Mrs. J. W. Carmichael, and Mrs. H. G. Smallbones.

Decoration Committee-Mrs. W. L. Parsley, (chairman,) Mrs. J.T. Rankin, Mrs. Jas. Carmichael, Mrs. Jno. C. James, Mrs. R. D. Cronly, and Miss Belle Anderson.

Table Committee-Mrs. Gabriel Holmes (chairman,) Mrs. D. H. Lippitt, Mrs. James F. Woolvin, Mrs. D. O'Connor, Miss Mary Calder and Miss Sarah Kenan.

THE GENERAL ASSEMBLY.

Both Houses Adjourned Early in Honor of Gen. Lee's Birthday-A Number of

[Special Star Telegram.]

RALEIGH, N. C., Jan. 19. - The General Assembly adjourned early to-day in honor of Lee's birthday. Neither branch was in session more than an hour. The resolution for the Senate recess was presented by Mr. Mortou. of New Hanover.

A number of bills passed a third reading. Among them the following: For the relief of the Clerk of Court of Robeson county; to allow commissioners of Wilson to issue fifteen thousand dollars in bonds and levy a special tax: resolution inviting Dr. J. L. M. Curry to address the joint session. Senator Gudger voted against the invitation to Dr. Curry. He said Dr. Curry lobbied in Congress against the seating of Crawford and favored Pearson in the contest from his district.

On motion of Senator Foushee, two hundred copies of Brown's anti cigarette bill were ordered printed.

Notable bills introduced in the House: By Carlton, to incorporate Rose Hill; Thompson, to protect deer in Onslow county; Thompson, to amend charter of the Onslow Navigation Company; McNeill, to prohibit the sale of liquors near the Baptist church, Brunswick county; McNeill, to allow the commissioners of Bruns-

wick to levy a special tax. Bill passed final reading to provide pay for a stenographer to the joint Committee on Public Roads.

A resolution was introduced by Mr. Connor to provide for a joint session, February 1st, for the election of a State Librarian.

The Assembly reconvenes Monday

Public Schools.

The State Association of Superintendents of City Schools met in session here yesterday, and to-day elected the following officers for the ensuing year: President, J. I. Foushee, Goldsboro; Vice President, J. A. Matheson, Durham; Secretary, W. C. Lane, High Point. The attendance was large and the meeting was the most successful in the history of the Association. The feature of the programme to-day was an address by Prof. J. J. Blair, of Wilmington, on plans for school room decoration.

Electrical Wire Workers.

Local Union No. 123, International Brotherhood of Electrical Wire Workers, with a charter membership of twenty persons, was organized here last night in the Mayor's office at the City Hall by Mr. E. C. Yarbrough, of Local Union No. 84, Danville, Va. The following officers were elected for the ensuing term:

President-E. B. Burkhimer. Vice President-W. B. Savage. Recording Secretary, Financial Secretary and Press Secretary-Jno. T. Yates

Treasurer-E. C. Yarbrough. Inspectors-R. S. Hughes and J. A. remea.

Foreman-J. W. Reilly, Jr. Trustees-E. B. Burkhimer, D. B. Holland and W. A. Lawrence.

The new organization starts off well. Its object is mutual assistance to members, and has accident, sick and death benefit features. It in no way tends to promulgate anything but the kindest relations between employer and employe, and the new order in this light eminently deserves to succeed.

able to respond in person to the graceful act upon the part of the ladies, but New Hanover Superior Court. that he would ask Col. W. J. Wood-The January term of New Hanover ward to read his manuscript. Col. Superior Court, Judge W. A. Hoke Taylor referred in highest terms to the presiding, will be convened to-morcourage and devotion of the noble worow morning at 10 o'clock. The suits men of the Southland; their part in for trial on th opening day are Mrs.
J. R. Strauss, executrix, vs. City of
Wilmington, and Laura G. Hales vs.
J. W. Harper.

The small tax payer, who does pay his tax oftentimes with a struggle, is overlooked in the indulgence of the non-taxpayer. Every man

FOR Whooping the control of the non-taxpayer. the great conflict between the States, and their assistance to the men retimes you well remember. I have here turning from the battlefield with shat- J. W. Harper,

BACK TAX MATTERS.

City Attorney Meares Has Prepared Very Comprehensive Annual Report.

FIGURES ARE INTERESTING.

Pronounced Views and an Able Exposition as to Listing of Personal Property--Review of His Work During Present Administration.

terday finished his annual report for incorporation in the forthcoming message, which will be issued by Mayor Waddell. The STAR cannot publish the entire report, but gives below such information contained therein as relates to tax matters, with which his branch of the city government has so much to do. The report is as follows To the Mayor and Board of Aldermen: GENTLEMEN-I have the honor to submit my report of the conduct of the City Attorney's office from the first day of April, 1899, the com-

mencement of the term of the present incumbent, to December 31, 1900, both dates inclusive. The City Attorney has attended the meetings of the Board of Aldermen, as required by the Ordinance, and advised when called upon the city officials with relation to official business. The drafting and execution of the various contracts from year to year have been under the supervision of this office. Appended to this report will be found a series of statements showing the civil actions, State prosecu tions, and tax suits, pending and disposed of, as well as statements showing the collection of back taxes and the present condition and value of the tax

Tax Suits.-On taking charge of the tax suits, pending in the Superior Court, it was ascertained that there were 66 cases of that character on the docket. These suits had been instituted chiefly in 1896 and in 1897; some few in 1898. In the 66 cases pending, instituted by former city attorneys, complaints had been filed in only five cases, in two of which judgments had been taken. Four of these are now pending. It became necessary to non suit many of these cases, because, in some, service had not been obtained on the defendants, in others, proper parties were wanting, and, in a few, the tax appeared on the books as having been settled. Perhaps, in these cases so settled, counsel had overlooked non suiting them. In straightening out these old cases, a number of orders had to be obtained to issue alias summonses and to join new parties as defendants. The present City Attorney has filed in these cases 23 complaints, and has nonsuited 15, for different causes, and 19, because the tax had been paid either to him or the former city attorneys. He has instituted 40 new cases in which the complaints have been filed in all except one. Of these new cases 19 have been non suited or retraxit en-

tered, because of the settlement of the tax. Statement "A" will show in de tail that within this term 53 tax suits have been disposed of in the Superior Court: 38 because the tax was settled. and 15 for other causes. It will be seen from Statement "B" that there are now pending in the Superior Court firsy three cases for the collection of back taxes. Of these suits, twenty-four are in judgment; twenty-nine are at issue; judgment not having yet been obtained. Complaints are filed in all of them except eight. The amount involved in these suits will be seen to represent \$10,882 36. Many of them are in course of settlement. These tax suits cannot be brought properly without first examining in each case the title, in order to get the description of the property and the proper owners. Each of them involves considerable professional labor, both

City Attorney's own expense, both of clerical and professional assistance, but the status of these suits is at present in a satisfactory condition. Statement of Back Taxes Collected-It will be seen from Statement "F" that the present City Attorney has collected since April 1st, 1899, to December 31st, 1900, \$23,742.63, of which \$21.354 13 represent the actual tax col-

in the examination of title, and in the

drafting of the complaints. It has

necessitated the employment, at the

lected and \$2,388.50 represent the costs and interest collected. Value of Tax Books,-In order to ascertain the present worth of the back taxes due to the city of Wilmington, the City Attorney has prepared, with the assistance of his associate and an intelligent accountant the statement appended and marked "G." It will be seen from this statement that the nominal value of the tax-books for the years prior to 1900 is \$154,131.23. The uncollected personal and poll tax for the years 1894 to 1899, both inclusive, amounts to \$9,-796.11, which two items aggregate and represent an uncollectable tax on these books of \$73,376.91. Taking from the nominal value of the taxbooks the estimated uncollectable tax, leaves a balance due this city on December 31, 1900, of \$80,752.32, which

is believed fairly represent the present worth and collectable value of these back taxes. These estimates do not include the tax books for 1900, which are regarded as the current tax books and are not at present in the hands of the City Attorney. Taking the estimated uncollectable tax, as above given, which includes the years from 1870 to 1899, both inclusive, it will be seen that there has been an average loss to the city in the collection of taxes of \$2 445.06 for each year. Remarks- There is a great deal of

sentimentality attempted to be aroused

in this city over the collection of these back taxes. My observation is that the great bulk of the back taxes heretofore collected has been largely collected from people, who could have paid their tax at the proper time, but who were indifferent to it, and after a long delay were disposed to resist their collection. The smaller tax payers, even when much behind with their taxes, show a disposition to pay in small payments. The city has certainly been negligent in not enforcing the collection of taxes in the past. It ought to be pursued with the utmost vigor. It is easier for the average man to pay his taxes when due than to abide the consequences of a long de-lay. Appreciating always the diffi-culty that men have to meet their tax obligations and having for those who have gotten behind in this duty the utmost sympathy, I think, nevertheless, that the injust wrought, even upon

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who does not pay his tax simply imposes upon his fellow citizens an additional burden to bear. There ought, too, to be a more vigorous policy pursued in the collection of personal tax. Every citizen ought to be made to realize, if his poll tax or personal tax is not paid, his personal prop-erty will be levied upon and sold. These books show thousands of dollars that have been lost to the city by men, eminently able to have paid their

personal tax, simply by the negligence of past city officials in indulging them. The poll tax to day shows numbers of people in this city who though they have not personal property, have yet sufficient income to well meet at least their poll tax. It is not alone the poor laborer, who does not pay his poll tax, but it is evaded often by a class of men who are holding clerical or pro City Attorney Iredell Meares yes

fessional positions, though having little Pricos,......10, 20, 80 cents. ersonal property. As to Personal Property .- An experience of two years, involving an intelligent study of the tax-books of this city, convinces me that by proper

action upon the part of the city officials, with efficient machinery, a large amount of personal property, which now evades the payment of taxes, could be placed upon the pro-perty list, with the result of a reduc-tion in the tax rate of at least a half of one per cent. or to a one and a cuarter rate. I am well aware that a perfect system of taxation will be reached only when the millenium of honesty is attained. One who examines the tax books of this city will find not a condition of inequality, but an omission of men to list their property at even a minimum value. Whether through the Board of Equalization, as provided in the recent redraft of the city charter, or whether under the direction of your Board of Aldermen, the publication annually of the personal tax list of this city would lead to a large increase given in of personal taxable propedy. This publicity will accomplish two results: (1) Men who now list improperly or fail to list their property, because they think that their neighors generally do not know the amount, when they find that the list is to be published, so it may be called to the attention of their families, friends and neighbors, will hesitate to place themselves in an attitude before his wife, children, churchmen, and citizens generally, as having committed an act of perjury for the sake of the Almighty Dollar. (2) The publication of this list will lead to discussion of this wrong and out of that discus sion will come a moral pressure and

an aroused conscience among the tax payers about tax listing. I have before me two instances, one a man of wealth, whose taxable property, I know, is given at a ridiculously absurd value, and his act in thus evad ng taxation casts the burden upon others, as, in the second instance l have in mind, an old woman offer ing to sell her bureau and bedstead saving she could sleep on the floor, in order to pay a trifling tax upon a little shackling homestead left by her deceased husband. This necessity she was relieved of by the charity of an-

other, who paid her tax. I recommend to the Board of Aldermen, therefore, whatever the cost, as common justice to every citizen alike, to put the preserve of the law, however severe, upon every man alike and force him to contribute his pro rata share to the burdens of govern

Some respect may be had for a highwayman who stops me on the highway and robs me of my purse, for he at least does it boldly; but for the man who, in order to save a few dollars, deliberately perjures himself under the solemnity of an oath in wrongfully listing his taxes, and by that act indirectly robs the other tax payers by imposing upon them a greater burden, deserves without amelioration the censure of all men. Publicity will not injure the man who correctly lists his property. Conscious of his own rectitude of purpose, he will not fear criticism. As to the man who evades his taxes, he ought to be exposed. It is not inquisitorial. It is a means of exposing violators of the law and an effort to correct a shameless wrong

upon all citizens. I have written thus strongly in making this recommendation because I think this community, while it should enforce the collection of the back tax due the city, should with equal vigor arouse its conscience, its sense of justice and equality, and command others to give in their taxes, in regard to personal property, with someaproximate regard to equality. An in telligent system of taxation should contemplate as low a rate as possible on general property, and where especial improvements are made. assessments against the property so improved. Thus, if the personal property

were isted in this community with anything like fairness, the general rate could be reduced, and when streets and parements are improved, a prorata assistment should be made upon such im roved property. * * *

Respectfully submitted. IREDELL MEARES, City Attorney.

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Saturday Afternoon Kecitai. The usual Saturday afternoon recital by pupils of Miss. Cannie Chasten's piano classes was given at 4.30 o'clock yesterday in Schubert Hall, during which the following programme was creditably rendered: "Sonatina in D Major" (Clementi),

by Miss Bertie Hansen. 'Venetian Gondolied" (Mendels sohn), by Miss Sue Boon. "Polish Dance in E Flat" (Scharwenka), by Miss Nellie Corbett. "Spinnliedchen" (Ellmereich), by Miss May McMillan. "Gipsy Rondo" (Haydn), by Miss

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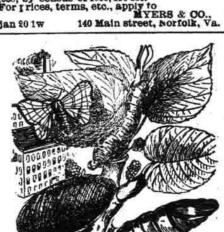
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