

CROKER CHILDREN AFTER PROPERTY

Former Tammany Leader Who Married Indian Girl Said To Be Incompetent

New York, March 31.—Counsel for the two sons and a daughter of Richard Croker, Sr., former Tammany leader here, announced today that the Palm Beach County (Fla.) court yesterday had issued a temporary injunction preventing the transfer or disposal of any of Croker's property in that state pending institution of proceedings by his family to have a conservator appointed to manage his estate.

William F. McCombs, counsel for the Croker children, announced here that the order on which the injunction was obtained is returnable in the Palm Beach Court next week. The restraining order marks another link in a long chain of litigation between the Croker children and their father, seeking an accounting of trust funds left in the hands of Richard, Jr., for administration. There are six actions now pending in the courts here, Mr. McCombs said.

The estate of the elder Croker in Florida has been estimated by friends of the Croker family to be worth in real and personal property upwards of \$2,000,000. His estate at Sandyford, Ireland, is reported to be worth \$1,000,000. The total value of his property, including securities and other personal property in this country and abroad, is estimated by Mr. McCombs at approximately \$10,000,000.

Richard Croker, Sr., married an Oklahoma Indian girl of 24 years in November, 1914, within two months of the death of his first wife. He was then about 74 years old. The ceremony was performed in New York at the home of Nathan Strauss.

To Heal A Cough Take HAYES' HEALING HONEY. —Advt.

IRISH SITUATION IS BLAMED ON AMERICANS

United States Assailed By Leaders In Parliament Discussing Home Rule

London, March 31.—The United States was handled without gloves by Premier Lloyd George and Sir Edward Carson, the Ulster Unionist leader, in the debate today in the House of Commons on the second reading of the Irish bill. The Premier said it was action such as that taken by the United States Senate in adopting the Irish resolution that had fostered secession.

"De Valera is putting forth the same views in the same words that Jefferson Davis used," the Premier declared, and added that such a movement had led to civil war.

"We are doing nothing more than the United States claimed for themselves," he continued, "and will stand no less."

Sir Edward Carson in opening the debate, said he believed that the Irish murders were committed "not by my countrymen, but by ill conditioned Americans," misled by Sinn Fein propaganda, which he exclaimed, pointing to the government, "you are doing nothing to counteract."

CONN. GOVERNOR WON'T CALL SPECIAL SESSION

Hartford, Conn., March 31.—Governor Holcomb will not call a special session of the General Assembly to take action on the woman suffrage amendment to the Federal constitution, Major John Buckley, the executive secretary, announced today.

Private Is Champion. New York, March 31.—Private Frank Varchand, of Fort Eustis, Va., whose home is in Indiana Harbor, Ind., won the boxing championship of the Department of the East, United States Army, in the final of a two-day tournament at the 89th Regiment armory here tonight.

SUMMER WHITE HOUSE BEING PUT IN ORDER

Wood's Hole Real Estate Men Busy To Find Quarters For Many Clerks

Wood's Hole, Mass., March 31.—Members of the White House staff were here today arranging for the arrival of President Wilson and his official family about June 1. At the request of Joseph Murphy and Edward W. Smithers, secret service men, representing Secretary Tamm, real estate agents and other citizens made a survey of the town with a view of obtaining accommodations for several hundred clerks and administration attaches.

Homes were sought for Rear Admiral Grayson, the President's physician, and Secretary Tamm, and plans were made tentatively to establish the executive offices in the government buildings occupied by the marine biological laboratories. These buildings are only a short distance from Juniper Point, where President Wilson will occupy the beautiful summer residence of Charles R. Crane, minister to China.

The family of Richard T. Crane, a son of the owner of the estate and minister to Czechoslovakia, occupy the winter White House at present, but arrangements have been made for their removal to a large bungalow nearby. The grounds of the entire estate have been closed to visitors.

Charles R. Crane is expected to visit here shortly before his departure for China, to oversee the preparations for the comfort of President and Mrs. Wilson. Mr. Crane owns or leases virtually all of Juniper Point. Physicians have pronounced it one of the healthiest spots in New England. It is surrounded by water on three sides.

The secret service men who looked it over yesterday were surprised to find several beds of pansies in full bloom. These were explained by the fact that frost does not hold in the ground so near the sea. Vegetables, dairy products and poultry for the President's table will be provided by the estate.

LANSING AND WOOLSEY FORM LAW PARTNERSHIP

Washington, March 31.—Former Secretary Lansing and Lester H. Woolsey, who surrendered today his post as solicitor of the State Department, have formed a partnership for the practice of international law. They were associated in the department from the time Mr. Lansing became counselor under Secretary Bryan until his resignation.

SHAW OPENS CAMPAIGN IN THE SIXTH DISTRICT

For First Time In Political History of State Women Help To Endorse Candidate

Fayetteville, March 31.—For probably the first time in the political history of North Carolina the resolution introduced in a political mass meeting endorsing a candidate for Congress was seconded by a woman, when Mrs. N. A. Sinclair seconded a resolution offered by George M. Rose favoring the candidacy of John G. Shaw for Congress from the Sixth district, in a largely attended meeting in the court house here tonight, at which Mr. Shaw made his first speech of his campaign.

Thirty or forty prominent women were represented in the meeting, and Mr. Shaw made a ringing speech, one of the best of his long career as an orator and political speaker, outlining his platform. A Shaw club was organized and committees were appointed to address the Democratic voters of the district. Mr. Shaw declared himself unqualifiedly in favor of woman suffrage.

Capt. A. D. McGill, former member of the North Carolina Legislature, and well known citizen of this county, died at his home in 71st township at 7:35 o'clock tonight, of heart trouble, after an illness of a few days. His wife's death occurred a month ago. The funeral will be held from the Galatia Presbyterian church Friday morning at 11 o'clock.

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Post-War Era of Extravagance Is Nearing Its End

(Continued From Page One.)

varied: Capital is slow to engage in new building ventures because of the unfavorable conditions of taxation.

"Production conditions in the country over," the statement continued, "give every reason for encouragement with reference to actual industrial and agricultural potentialities. The crop outlook, so far as can be judged at this season, is hopeful. There is a substantial degree of harmony between capital and labor as indicated by small unemployment.

REPUBLICAN DELEGATES ARE UNINSTRUCTED IN KANSAS

Salina, Kans., March 31.—Four uninstructed delegates at large to the Republican National convention were elected by the State convention today. Resolutions adopted by the convention denounced government extravagance and liberation of conscientious objectors; urged more recognition of service men, and praised the services of United States Senators Curtis and Capper, and endorsed Governor Henry Allen's administration.

Attorney General Resigns. Atlanta, Ga., March 31.—Attorney General Clifford Walker resigned today, effective April 30, in order to devote his entire time to his race for governor. Governor Dorsey appointed R. A. Denny, an attorney of Rome, as Mr. Walker's successor.

Stacy Is Affirmed In Coast Line Case By Supreme Court

(Continued From Page One.)

the entire corporate stock and when no done the shareholder is not required to list the stock for taxation. It is not necessary for us to discuss the reasons which have prompted the General Assembly to subsequently re-enact the above quoted statute for so many years.

"In order that the stockholder shall get the benefit of the statute, it must appear not only that the corporation is a domestic corporation, but that the corporation itself pays a tax on the entire capital stock. In the answer of the Tax Commission in this case it is expressly denied that 'the said corporation has paid taxes upon any valuation of its property which included the value of the capital stock of the Atlantic Coast Line Railroad Company, or that the said company pays a tax on its capital stock in this State.'

No Tax On Capital Stock. "There is no evidence whatever in this record nor any finding of fact to justify the conclusion that the Atlantic Coast Line Company pays taxes upon its capital stock to the State of North Carolina.

"We agree with the learned counsel

Children's Coughs PISO'S. The standard and more serious conditions of the throat often will be avoided by promptly giving the child a dose of PISO'S.

that the Atlantic Coast Line Railroad Company, of Virginia, is a corporation of the State of North Carolina and that it was so decided in *Stacy v. R. R. 144 N. C. 145*, and affirmed in *R. R. v. Spencer, 166 N. C. 232*.

"While this is true, there is another corporation known as the Atlantic Coast Line Railroad Company, of Virginia, which was incorporated by the Legislature of Virginia and is a foreign corporation.

"The Atlantic Coast Line Railroad Company referred to in the State case is a domestic corporation created by the General Assembly of North Carolina on the 13th day of February, 1869, chapter 77, act 1869, the title of the act being as follows: 'An act to ratify the consolidation of the Petersburg Railroad Company with the Richmond and Petersburg Railroad Company, under the name of the Atlantic Coast Line Railroad Company, of Virginia, and to incorporate the said Atlantic Coast Line Railroad Company, of Virginia, in North Carolina.' This is the only statute enacted by an General Assembly of North Carolina relating to this matter. It creates a North Carolina corporation by the same title as the Virginia corporation and enables it to own and operate certain railroads, etc., upon condition that the property of the said Atlantic Coast Line Railroad Company, of Virginia, in this State, shall always be liable to taxation under the Constitution and laws of this State and that the said corporation shall be subject to the tariffs, rules and regulations prescribed by the Board of Railroad Commissioners.

"It is a well-known fact that prior to the act, the Wilmington and Weldon R. Co., a part of the Atlantic Coast Line system, claimed entire exemption from taxation on its property under the terms of its original charter. This Act of 1869 contains no special provisions fixing the amount of the capital stock, the number of shares or the conditions under which it may be issued. It is perfectly apparent that there was no purpose to issue any stock certificates under the authority of that Act.

She was Fat. The shadow on this picture shows the effect of using GIL'S Ointment and Lotion. It is the best remedy for all skin troubles. It is safe, reliable and does not irritate. It is the best remedy for all skin troubles. It is safe, reliable and does not irritate. It is the best remedy for all skin troubles. It is safe, reliable and does not irritate.

and it is not claimed that any were ever issued by its authority. "It seems to us too plain for argument that there are two corporations called by the name of Atlantic Coast Line Railroad Co. of Virginia, one created by the Legislature of North Carolina, a domestic corporation hereinafter referred to, and one created by the Legislature of Virginia, which is a foreign corporation.

"The North Carolina corporation is simply an auxiliary corporation of the Atlantic Coast Line system which is empowered to own property and may sue and be sued but has never issued any stock. All of the stock of the Atlantic Coast Line was issued by the parent corporation chartered by the Legislature of Virginia, which is plainly a foreign corporation. The stock certificates, themselves, show on their face that they were issued by a corporation 'incorporated under the laws of the State of Virginia.' Thus it is manifest that the plaintiff's stock was not issued by a domestic corporation and by authority of the State of North Carolina, but by a foreign corporation and by authority of the State of Virginia.

"In order that the plaintiffs may avail themselves of the latter clause of the Act of 1917, hereinafter quoted, the statute is peremptory that it must appear that two-thirds in value of the entire property of the Atlantic Coast Line Railroad Co. of Virginia, (the foreign corporation), is situated and taxed in the State of North Carolina and that the said corporation pays franchise tax on its entire issued and outstanding capital stock at the same rate as paid by domestic corporations. Nothing of that sort appears in this record, and we do not understand that it is claimed that it does.

Issued By Foreign Corporation. "It is said that this stock has been listed for taxation by the owners under the generally accepted belief that it was not required and that this interpretation of the law has been heretofore

acquiesced in by the State taxing officials. This may be true as the matter has never been brought to this court. While the writer sincerely regrets the misunderstanding and consequent disappointment to owners of the stock growing out of such misapprehension, yet each Judge must interpret the Legislative will as he finds it written according to his sincere convictions, and to the majority of the court the conclusion seems to be irrevocable that the plaintiff's stock was issued by a foreign corporation and being owned by citizens of North Carolina, it is subject to the tax levied by the General Assembly, inasmuch as it does not come within the exceptions contained in the Statute.

"The Southern Railway is a Virginia corporation, chartered by the Legislature of that State. Its stock is issued, just as the Atlantic Coast Line stock is issued, by authority of the Legislature of Virginia. The stock of the Southern Railway owned by citizens of North Carolina has always been required to be listed for taxation.

"In conclusion, we do not question the validity of the Statute hereinbefore quoted, which has been the Legislative tax policy of this State for so many years. Acting within its Constitution powers it is for the Legislature to determine the subjects of taxation, and is not bound to declare what it shall include and what it shall omit.

"We fail to see any question arising out of the Constitution and laws of the United States presented on the record. It is simply a matter of taxation of property belonging to citizens of the State of North Carolina under the construction of the Statutes of the State."

I'm glad when the cook's on strike says Bobby. It means a breakfast of AK HEADACHE TABLETS. For Headaches and Neuralgia.

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