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H. A. LONDON, Editor.
 THURSDAY, MARCH 6, 1919



THE LEGISLATURE

Two of the three big aims of the 1919 session have been reached. The educational and taxation measures have been agreed upon and only the passage of the machinery act, which is assured, keeps them from being law now. The third big purpose, good roads legislation, bids fair to occupy the center of the stage all this week.

The advocates of woman suffrage in North Carolina gained a big victory on last Thursday night when the Senate, by a vote of 35 to 12, passed the bill conferring suffrage on women in municipal elections. Should the House pass the measure, women will have the right to vote in town and city elections hereafter.

The bill to divide the state into five judicial districts was defeated in the House by a vote of 42 to 37, so that our judges will continue to rotate, which has proved to be the most satisfactory arrangement, in the opinion of the majority of the legislators, and of the public.

The bill providing an emergency judge was also killed.

The biggest piece of legislation proposed so far is the revaluation bill introduced by the chairman of the Senate and House committees on finance. It proposes to put on the tax books of the state all property, real, personal and mixed, at its real value. On this basis the tax rate, state and county, is to be reduced, as the object plainly stated in the bill is not to raise an increased amount of revenue but to levy a low and fair rate on all property valued at its full market value. The 1918 assessment of real estate will be carried forward to 1919 and the new valuation will apply to 1920. The revaluation, which will be under the supervision of the state tax commission, will probably require 14 months.

The Senate and House have both passed by more than the required three-fifths vote the proposal to amend the constitution allowing incomes from whatever source to be taxed, submitting this question to the people at the next election.

While the legislative term of sixty days will expire next Saturday, it is hardly probable that the legislature will adjourn before the first of next week.

The Senate has passed a bill which, if approved by the House, will give North Carolina the tightest law against the indiscriminate sale of pistols and other deadly weapons that has ever been placed on the statute books. It prevents any dealer selling pistols and other weapons to a person until he has first secured a permit for such purchase from the clerk of the county in which he wishes to make the purchase. He will have to pay half a dollar for the permit, which will not be issued until the clerk has satisfied himself that the weapon is being purchased for the protection of the home, and that the person desiring the weapon has a good character. The bill takes care of the mail order purchases by making the express companies and other public carriers making the delivery subject to the laws applying to the dealers.

FREDERICK H. Gillett, Republican, the next speaker of the U. S. House of Representatives, is a native of Massachusetts, where he was born sixty-eight years ago. He has represented his dis-

trict in congress since 1893. Champ Clark, the retiring speaker, has presided over the House for the past eight years.

PRESIDENT Wilson on Monday night signed the "Victory loan" bill authorizing the treasury to issue \$7,000,000,000 in short-term notes and providing \$1,000,000,000 for the use of the war finance corporation in stimulating the country's foreign commerce.

THE internal revenue collections in the eastern district of North Carolina for February, 1919, amounted to \$1,675,238.63, according to figures recently given out by Collector J. W. Bailey. This was an increase of \$414,396.28 over February, 1918, when the collections amounted to \$1,261,042.35. For eight months of the present fiscal year ending February 28, 1919, Collector Bailey and his deputies collected \$12,257,582.25 in taxes compared with \$7,749,522.15 for the eight months ending February, 1918. This was a gain over the same period last year of \$4,516,596.10.

THERE were 20,000 British merchant vessels aggregating 21,000,000 tons afloat when the war began, according to the annual report of the mercantile marine service association. Of these 9,000,000 have been sunk, and after allowing for replacements, there is a deficit of 3,500,000 tons. In all 2,475 merchant ships were sunk under their crews by enemy action, and an additional 570 fishing vessels, making a total of 3,045 crews cast adrift. Merchant seamen serving aboard British vessels, who have lost their lives in action with the enemy, total 14,700.

THE recommendation by Democratic National Committeeman A. W. McLean of Miss Mary Owen Graham as associate member of the committee from North Carolina, is a particularly fortunate one. The selection of a woman in each state as an associate member of the Democratic national committee was provided in a recent resolution of the committee. Miss Graham for several years has been active in educational and public welfare matters and at present is president of Peace Institute, Raleigh. She is a sister of the late Dr. E. K. Graham, president of the State University.

ON Tuesday night of this week President Wilson and former President Taft addressed an immense audience in the Metropolitan House, New York city, on the proposed league of nations of which they are both such ardent advocates. More than 75,000 applications for admission had to be turned down, for lack of seating capacity. The splendid cooperation between two such big men of different political faiths on such an important subject is being endorsed by patriotic men of both parties throughout the country. The day following (yesterday) the President embarked to rejoin the peace conference at Paris.

Pure Religion

Statesville Landmark.
 Merriman Baptist church at Ranger, Texas, which has acquired an income of \$200,000 annually from oil wells sunk on the church property, has refused \$1,000,000 for the right to develop wells in the graveyard, which adjoins the church. The congregation, composed of only 29 members, could agree to remove the remains of the dead to another plot and let the oil-producing graveyard develop oil and cash, and sound argument could be made that there would be no impropriety in so doing. But the brethren of Merriman church not only refuse to disturb the dust of the dead for wealth, but they have covenanted that no member of the congregation shall profit personally from the income of \$200,000 per year, which "shall be devoted to the glory of God." One hundred thousand dollars of the money has already been distributed among Baptist institutions in Texas. Proof seems to be abundant that the brethren of Merriman church have some of the genuine brand.

All France at War

"If you want to see a whole nation in arms, go to France," said a United States soldier just back from the war front, and now in a hospital. "It's not just in the cities. It's in the little country towns. I've seen old women so feeble that they had to walk with a cane when they weren't working. I've seen an old French mother wheeling fertilizer up to the top of the hill. She had to do the work because her men folks were in the trenches. After every trip up hill she came tottering down, and you might have thought she couldn't wheel another load. She did, though. I tell you, the spirit of those French people is the wonder of this war."

Raleigh Times: "No beer, no work; no work, no pay; no pay, no grub; no grub, no strength; no strength, no job; no job, no money; no money, no beer, nyhow."



Chatham County Soldiers

Who Made the Kaiser?

Some people were made to be soldiers. But the Irish were made to be cops; Sour kraut was made for the Germans. And spaghetti was made for the wops. Fish were made to drink water. And bums were made to drink booze; Banks were made for money. And money was made for the Jews. Everything was made for something—Most everything but a miser; God made Wilson for a president. But who in the h— made the kaiser?—Jesse J. Williams, Bat. B, 52nd Art., Camp Euclid, Va.

Messrs. Diffy Dorsett, of Siler City, and Garland Henderson, of Silk Hope, have returned from overseas and received their discharge. Mr. Dorsett was in the aviation service and received a wound in his shoulder while engaged in combat.

In last Friday's casualty list appeared the names of Percy T. Dark, Rt. 1, Siler City, and Colbert Clegg, Pittsboro, who were slightly wounded.

Private Sankey T. Webster, of this county, has returned home from France. He has been at Camp Jackson for several weeks.

"Private Jones," said the colonel, rapping a doughboy, "what would you do if I should tell you that you were to be shot at sunrise?" "Gosh, colonel," replied the Yank, "I'd sure pray for a cloudy day."

Mr. Hubert Farrell, son of Mr. I. W. Farrell, of Center township, has returned home from Camp Jackson. He is looking well.

Charlie L. Wilkie, of Moncure, has received an honorable discharge from the U. S. S. New Mexico and has returned home.

Major Paul C. Paschal, of the 30th infantry, has been awarded the distinguished service cross for extraordinary heroism in action in France, July 15, 1918. During the intense artillery bombardment, preceding the German drive when the wounded were so numerous that it was impossible to care for them in the dressing stations Maj. Paschal voluntarily gave up his dugout for the use of the wounded and exposed himself to the heavy fire for ten hours. After crossing the Marne he placed himself in the front line in spite of the severe artillery barrage in order to direct the attack, capturing two strongly fortified farmhouses and advancing his line for a distance of four kilometers. After gaining the position he remained on duty for two days without food, despite the fact that he had been wounded and gassed.

Major Paschal is a son of Mr. and Mrs. J. T. Paschal, of Goldston.

Twenty-three Sundays

Editor of The Record:
 You have heard the expression, "A month of Sundays" since so and so. Well, I want to say to the good people of Chatham that after I have been kept away from church and Sunday school for almost that long—23 Sundays—I again found joy the 16th of February in going, and when I hobbled up to the dear old church of God and looked up and saw our young superintendent at the door, and with the assistance of another who was once cripple, help me in the door, it made my heart rejoice. May the new superintendent always make as good impression on others as he did upon me. This was my first visit since his appointment. And the old superintendent did not forget to meet me either and welcome me back.

What a joy it must be to return from France and be welcomed back after having won the victory for freedom! Wish I could see every soldier boy and give him a handshake of welcome. Most all of the time since I have been crippled have I thought of the boys, and is sad to think of those who will not be welcomed back, but God forbid that we should forget any who do return. Let us remember their bravery and willingness to give their lives for freedom, for their country and loved ones.

I have often wondered if going to church was a habit or fashion. It is not so with me. Had it been I don't think, after being kept away so long, I would be so anxious to go again. Parents should not only go, but take their entire family to church and Sunday school. My parents carried me there from a little child, and I have always been thankful.

HENRY F. DURHAM.
 Roscoe, N. C.

Money Coming to Dixie

Exchange.
 Northern and Western capitalists are again looking southward for locations and openings for new industries and for opportunities to invest in and rehabilitate old industries that have lagged in the war times.
 Iowa men with ample means and experience have recently invaded Alabama, and have purchased a big cement plant that was built at Demopolis, in that state, by English interest just before the war.

THIS TELLS HOW TO FIGURE INCOME TAX

Squarely Up to Every Individual to Get Busy by March 15 or Suffer Penalty.

"Don't wait until the final due date, March 15, for paying your Income Tax and making your return. Avoid the last minute rush. Any person can figure out his liability today as well as he can next week, and if there is any point on which he needs advice he can now get in touch with a Revenue man." This word of advice is being given out by Internal Revenue men. Returns and payments are being collected in No. Carolina by the following Collectors of Internal Revenue: Josiah W. Bailey, Austin D. Watts. Every aid of their offices and field forces is being given freely to the public. But the Income Tax men will not pull your door-bell or your coat-tails, according to the Collector's announcement. It is squarely up to every individual to figure out his own case and to get busy if he comes within the scope of the new Revenue law.

Did You Earn This Much?
 Every unmarried person who receives income averaging \$19.23 a week during 1918 and every married couple who jointly received income averaging \$38.50 a week should secure at once from the nearest Deputy Collector or the nearest bank a blank Form 1040-A. This form contains information which will enable him to figure his correct net income and any tax that he owes the government.

The law requires that every unmarried person who had a net income of \$1,000 or over and every married person whose net income was \$2,000 or over (including the income of husband or wife and the earnings of minor children, if any) must make a return on or before March 15th, and this requirement does not hinge on whether the person owes a tax.

Taxable Income.
 An individual must include under gross income all gains, profits and income derived from salaries, wages or compensation for personal service of whatever kind and whatever form paid or from professions, vocations, business, sales or dealings in property of all kinds, interest, rent, dividends or profits derived from any source whatever. Very few items of income are exempt.

Deductions include ordinary and necessary business expenses, interest paid or accrued on indebtedness, taxes of all kinds except Federal income and excess profits taxes and assessments for local benefits, losses actually sustained, debts ascertained to be worthless and depreciation on buildings, machinery, fixtures, etc., used in business. A further deduction is allowed for contributions to corporations operated for religious, charitable, scientific or educational purposes or for the prevention of cruelty to children or animals to an amount not exceeding 15 per cent of the taxpayer's net income as computed without the benefit of the contribution deduction.

The taxpayer is not allowed to deduct any personal, living or family expense, any amount spent for improving property or any expense of restoring property to making good its condition for which an allowance is claimed under depreciation.

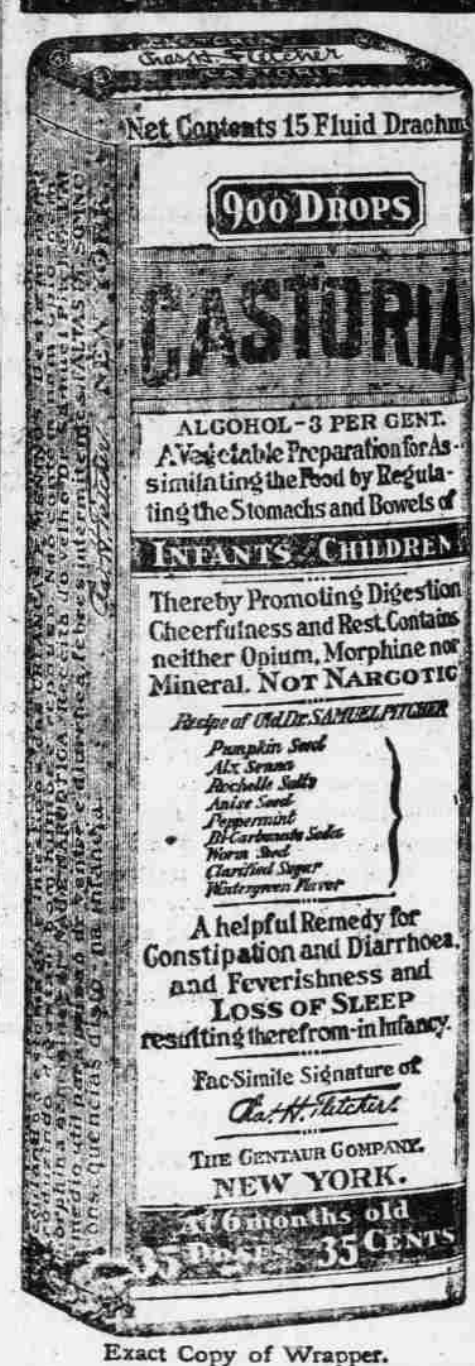
Figuring the Tax.
 Before figuring the normal tax the dividends are deducted as credits from net income, together with the personal exemption. As in previous years, dividends of domestic corporations are exempt from normal tax when received by the stockholder.

The normal tax rates for citizens and residents are as follows: On the first \$4,000 of net income in excess of the credits the rate is 6 per cent; on any further taxable income the rate is 12 per cent.

The surtax rates apply to net income of each individual in excess of \$5,000. The personal exemption and the dividends are not deductible before computing surtax. In the case of returns by husband and wife, the net income of each is considered separately in computing any surtax that may be due. From 1918 on, the normal tax and the dividends are not deductible before computing surtax. In the case of returns by husband and wife, the net income of each is considered separately in computing any surtax that may be due. From 1918 on, the normal tax and the dividends are not deductible before computing surtax.

Business House Returns.
 Employers and others who paid wages, salaries, rents, interest or similar determinable gains in an amount of \$1,000 or over during 1918 to any person must file an information return with the Government. Blanks may be secured from the Collector.

Every partnership must file a return showing its income and deductions and the name and address of each partner, with his share of the profits or losses during the past year. Personal service corporations will file similar information for 1918.



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Notice of Divorce.

State of North Carolina, Chatham County—Superior Court, March term, 1919.
 Wanda Harden-Andre vs. George L. Andre.
 The defendant above named will take notice that an action entitled as above has been commenced in the superior court of Chatham county, for the purpose of obtaining a divorce between the plaintiff and the defendant, and the defendant will further take notice that he is required to appear at the next term of the superior court of said county to be held on the 17th day of March, 1919, at the courthouse in said county in Pittsboro, N. C., and answer or demur to the complaint in said action, or the plaintiff will apply to the court for the relief demanded in said complaint. February 11, 1919, fel3
 J. A. L. GRIFFIN,
 Clerk Superior Court.

DR. J. C. MANN
 EYE-SIGHT SPECIALIST

Will be at Dr. Chapman's office, Pittsboro, N. C., every 4th Tuesday in each month. Glasses fitted that are easy and restful to the eyes. Cross-eyes straightened without the knife. Weak eyes of children and young people a specialty. My next visit will be Tuesday, March 25.

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Mortgage Sale.

Pursuant to the power vested in the undersigned mortgagee by virtue of certain mortgage deed in the sum of (\$1,254) one thousand, two hundred and fifty-four dollars, executed by J. S. Carrington and wife, Mrs. Roberta Carrington, to D. A. Bodenhamer on the 3rd day of November, 1917, and duly recorded in the office of register of deeds in Chatham county in Book 11, page 235, the undersigned will expose for sale at public auction, on the premises in Chatham county, at 12 o'clock noon.

Tuesday, March 11, 1919,
 a certain tract of land as follows:
 Adjoining the land of James Harwards, Bullock, Truant Lumber Co. and others, beginning on the N side of a 30 ft space used as a road leading to the Fayetteville and Durham roads, being the corner of Harwards' land, and running thence along said Harwards' N 16 deg. W 1633 ft to Crooked creek, thence southwestward along the meanders of said creek about 1152 feet to a stake on the bank of Crooked creek where Bullock and land hereby conveyed corner in line of Truant Lumber Co., thence along the line of said Truant Lumber Co. and Segrove S 2 deg. 40 min. W 2706 ft to a stake in Donnell's line, near pine and dogwood, thence along Donnell's line S 85 deg 50 min E 1520 ft to stake where land of D W Long and land hereby conveyed corners in said Donnell's line, thence along said D. W. Long line N 2 deg 30 min E 1724 ft to a stake on the S side of said 30 ft space above referred to used as a road, thence across said road N 14 deg 30 min E 31 ft to the beginning, containing one hundred and five acres, more or less.

This farm is located 12 miles south of Durham, near old Fayetteville road. Terms of sale, cash.
 Signed, D. A. BODENHAMER,
 Mortgagee.
 This 10th day February, 1919.

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