

BIG PER CENT. OF 1919 TAXES ALREADY PAID

REPORT MADE BY GRAND JURY TO COURT.

Buncombe Treasury Now Has on Hand \$133,374.70—Officers of the Officials Made Large Sum.

The grand jury reporting at this term of superior court for Buncombe county, filed a detailed statement in which it is shown that 71 per cent of the taxes for 1919 have been paid.

On January 15 in the Buncombe treasury there were \$133,374.70, according to the grand jury report ordered made out by Judge Wiebe.

In reporting the financial condition of the various courthouse offices the jury filed the following: "We find the sheriff's office pays to the county a profit over and above expenses of about \$6,000."

The grand jury first visited the county home where it inspected the condition of the public institutions was started. The jury reported that they found located on the concrete road, five miles west of Asheville, a beautiful structure, and a county farm of 365 acres.

On the county home farm 237 bushels of wheat, 700 bushels of corn, and 52 bushels of rye, produced last year were inspected by the jury and reported of a high grade and quality.

At the reformatory, run jointly by the county and city, the jury reported finding 10 boys who stated that the environment there is much like home as possible and that they are entirely satisfied with the treatment they are receiving.

"We also visited the convict camp and we found everything in such good condition that we ate dinner at the camp. We found in this camp 24 prisoners who are under the supervision of Captain Patrick whom we commend for his work," said the jury in reporting the condition of the county convict camp recently consolidated at Early mountain.

At the jail the jury reported finding everything in good condition and said the prisoners smoke well of their treatment, saying they receive plenty of wholesome food and have good beds. All cells were found clean. The installation of a new range in the kitchen was recommended.

'Y' DRIVE WORKERS WILL MEET TONIGHT

Supper Will Be Served and Details Worked Out for Drive to Be Conducted on Tuesday.

Supper will be served this evening at 6:30 o'clock by the ladies' auxiliary of the Y. M. C. A., which will be the beginning of the big one day drive for funds for the local Y. M. C. A., for the current year.

The captains of the drive are: P. R. Allen, C. H. Honess, J. J. Nichols, Frank Smith, Chester Brown, E. C. Greene, E. E. Wheeler and Dr. J. T. Sevier.

All the workers are urged to be on time this evening and hear the plans for the drive.

GENERAL'S QUINT IS GETTING INTO FORM

Arbogast Absent and His Place Is Declared Hard to Fill.

(Special to The Citizen.)—The General's quint is rapidly rounding into form. The game with Hampden-Sidney gave Coach Raftery an opportunity to observe his new combination in action and to form some definite idea of what to expect from the blue and white team.

Raftery says that his varsity team is not picked yet and this in spite of the fact that all the men mentioned above are experienced players. There are three men, Buskirk, Johnson and Harris, of the last year's team, who are showing up well and who may secure places better this year.

MURINE A Wholesome, Pleasant, Retaining and Soothing Lotion—Murine for Redness, Soreness, Granulation, Itching and Burning of the Eyes. Your Eyes After the Movie, Motion Pictures for Murine when your eyes need care. Murine Eye Remedy Co., Chicago.

TO MAKE PLANS FOR WOMEN'S CAMP HERE

SEVERAL THOUSAND EXPECTED TO TAKE TRAINING.

Miss Susanna Cocroft Will Be in Charge of Camp—Conference to Be Held in Raleigh.

Mayor Gallatin Roberts has accepted an invitation to attend a conference to be held in Raleigh, Jan. 28 to 30, in the interest of the proposed U. S. Training camp, which Susanna Cocroft will establish near Oteen, where she expects to train several thousand women this summer.

Miss Cocroft will attend the Raleigh meeting and many prominent men and women from various sections of the state will be in attendance at this time. Letters have been sent out by the Raleigh Women's club, at whose home the meeting will be held and responses have been very favorable, it is stated.

Miss Cocroft states that arrangements are going forward to equip the camp for 1,000 women but that she will not be greatly surprised to see two or three thousand in attendance when the camp gets under way next spring. It is understood that the war department will furnish tents and other equipment for the camp and that an fee will be charged for those that enter, which will cover the expenses of the camp.

Miss Cocroft, who is from Chicago, was commander of the U. S. Training corps for Women during the war and as a result of her remarkable success with the corps, she was asked to take up this work.

WILL PAY STUDENTS FOR USELESS BOOKS

Parents Will Be Compensated By State When Text Books Are Rendered Useless by Change.

Under a new legislative act parents, whose children enrolled in the high schools of the state, will be remunerated for text books then have to be abandoned, when the children move from one county to another. The enforcement of the act is now in the hands of Supt. H. P. Harding, of Charlotte.

"We have been called to meet in Raleigh January 28," said Superintendent Harding, "to adopt a list of high school text books, and it is the plan of the committee to make this list elastic, so that parents can choose from several books adopted by the text book which the county committee, to be named for the purpose, shall select."

"It is because of the probable difference in the high school text book lists of the various counties, that the state has provided a reasonable remuneration to parents or pupils who move to a new county and have to buy new high school books."

The committee has examined nearly 500 books and has held one session in Raleigh. The meeting January 28 will complete the work of this committee. Members of the state committee are N. A. Walker, of Chapel Hill, state high school inspector; H. B. Smith, of New Bern; Superintendent Holton, of Durham county; Principal Dry, of the town of Cary, and Superintendent H. P. Harding of Charlotte.

Each county in the state will have a committee of three to select text books from the interchangeable list that will be announced by the state committee from Raleigh.

ASK COMMISSIONERS TO BACK MOVEMENT

Board of Trade Seeks Support of the County Board for Proposed Good Roads Legislation.

The county commissioners are expected to endorse officially the proposed legislation for good roads, which means the authorizing of bonds for the building of highways in all sections of the state, when they meet in regular session this morning at the courthouse. Secretary N. Buckner, of the Board of Trade, has placed the matter before the commissioners and their endorsement of the movement has been sought by many other people.

Neither of the three commissioners would commit themselves when questioned concerning their attitude toward the project, but it is understood they are all favorable to the good road legislation.

Other than this matter nothing of especial importance is expected to command the attention of the commissioners today.

LEAGUE TEAMS TO PLAY HERE MAR. 29

ATLANTA, Ga., Jan. 18.—Eighteen games will be played in the joint exhibition series between the Boston Nationals and the Detroit Americans, according to the schedule announced here tonight by Walter E. Hagwood, business manager of the Braves.

The schedule follows: March 23, at Columbus, Ga.; 24th, Moultrie, Ga.; 25th, Valdosta, Ga.; 26th, Eastman, Ga.; 27th, Macon, Ga.; 28th, Atlanta, Ga.; 29th, Asheville, N. C.; 30th, Spencer, N. C.; 31st, Greensboro, N. C.; April 1st, Goldsboro, N. C.; 2nd, Durham, N. C.; 3rd, Bluefield, W. Va.; 4th, Charleston, W. Va.; 5th, Huntington, W. Va.; 6th, Parkersburg, W. Va.; 7th, Clarksburg, W. Va.; 8th, Elkins, W. Va.; 9th, Cumberland, Md.

On April 10 Detroit plays in Indianapolis and Boston at Jersey City.

MEMPHIS CLUB GETS GOLF TOURNAMENT CHICAGO, Jan. 18.—The western amateur golf championship tournament was awarded to the Memphis Country club tonight at the annual meeting of the Western Golf Association here.

LISTING OF PERSONAL PROPERTY UNDER THE NEW REVALUATION ACT

High Value Personal Property Must Be Reflected on Tax Books—A Real Listing of Solvent Credits—Payment Cannot Be Enforced If Property Is Not Listed.

Personal property will be listed as of the first day of January, and will be actually listed between the first day of January and the fifteenth day of May.

Between these dates the county supervisor will publish notice of a schedule of appointments in each township in his county to meet the taxpayers and receive their list.

Any citizen who wants to get it off his hands before these appointments can give in at any time to the county supervisor at his office in the county seat town.

How to Value Personal Property. At its actual cash value on January 1.

The state is putting it up to you good and hard now, Mr. Citizen, to do the square thing. It has given you an exemption of \$300 in value, has valued real property at its cash value, and guaranteed a proportionately reduced tax rate.

Personal property of practically all kinds has increased in cash value in about the same proportion as real property.

The tax lister is expecting you to have this standard of value in mind when listing your personal property—conservative actual cash value, January 1 basis.

He also expects you to have a good memory and return a complete list of all the personal property owned or which you may own or have an obligation to return as trustee in any capacity for another.

The administration of the revaluation act will be a great disappointment if it fails to disclose the listing of a vast amount in quantity and value of personal property, both tangible and intangible.

Listing of Solvent Credits. The revaluation act anticipates a full listing of solvent credits. No citizen can hereafter satisfy his conscience by dodging this issue, for tax rates that confiscate income from solvent credits will no longer prevail against the man who hereafter evades his legal obligation in this matter becomes a plain taxpayer, and with the knowledge that a real effort will be made to locate him if he does dodge.

It has for several years been written in our tax laws that payment of credits could not be enforced in the courts if the credit were not listed for taxes, but there was a loophole, in that credits were listed in a lump sum and not itemized.

So a nominal sum could be listed, and this used to cover the particular credit on which recovery was sought. The revaluation act requires an itemized schedule of all notes, with name of the maker. Bank accounts may be listed in lump sum. Liabilities claimed as offset against credits listed are also required to be itemized. A will list indebtedness to B as an offset. If he fails to list his credits against A.

All Property Must Be Listed. Our supreme court has said that the legal fiction that personal property follows the domicile of the owner has no application to matters of revenue, and our tax laws provide that it shall not apply to tangible personal property, but that such property shall be listed where located.

There are vast quantities of personal property in the state belonging to non-resident owners. All such property must be listed where located, either by the owner or someone as agent for the owner.

Solvent Credits. The general rule that personal property follows the domicile of the owner does not even apply to solvent credits in many cases (Redmond vs. Commissioners, 87th N. C.) If the owner maintains an established business agency, all credits incident to such agency in this state, and extended in the course of such business located in this state, have a taxable situs here and must be so listed. In all cases of non-resident corporations doing business in this state, report of such credits will be made to the state tax commission and certified to the county in which agency is located.

Who Are Residents? Our tax laws establish a definition of citizenship for purposes of taxation that is clear and simple: "When a person has two or more places in which he occasionally dwells, his residence shall be the place at which he resided the longest period of time the preceding 12 months."

It is understood that there were five passengers in the car, three men and two women and the cause of the accident has not been ascertained.

It was stated that one of the party had received a bad cut about her face when she was thrown through the windshield of the car which it turned up on its side. None of the other members of the party were hurt, it was stated.

Announcement is made by W. H. Zimmerman that he has opened a public accountant's office at room No. 217 Drummer building, the former quarters of D. G. Devenish. Mr. Zimmerman has been connected with business concerns in Asheville since 1905 and is well known in the city.

He was formerly with the Cox estate offices on Government street and for several months he has been with Greig and company and Grube-Krebs and company, as auditor, on the job at Oteen.

WEST RALEIGH, Jan. 18.—A partial schedule of games for the state college basketball season announced by Graduate Manager T. H. Stafford, calls for 16 contests with six exhibitions of the popular indoor sport staged on the Raleigh auditorium court, in exchange of games with other colleges in the state is a feature while games with V. P. L., South Atlantic champions of 1919, Washington and Lee, and the strong quintet representing the Lynchburg Athletic club will be played on foreign soil.

Another game with Carolina will be arranged for the University court and the management is negotiating with several other strong teams for games in Raleigh.

The schedule completed to date follows: Jan. 23—Elon at Raleigh. Jan. 27—Davidson at Raleigh. Jan. 30—Guilford at Raleigh. Feb. 2—Wake Forest at Raleigh. Feb. 7—Trinity at Raleigh. Feb. 14—Wake Forest at Wake Forest.

Feb. 21—V. P. L. at Richmond, Va. Feb. 23—Elon at Elon. Feb. 24—Lynchburg Athletic Club at Lynchburg, Va. Feb. 25—Washington and Lee at Lexington, Va. Feb. 26—Guilford at Guilford. Feb. 27—Charlotte "Y" at Charlotte.

THRIFT WEEK WILL BE CARRIED TO SHOPS

SPEAKERS WILL CARRY SPECIAL MESSAGES.

Various Speakers to Appear at Meetings Under Auspices of Local Y. M. C. A. Committee.

The local Y. M. C. A., in carrying out the plan of the National Thrift Week which is promoted by the industrial department of the Y. M. C. A., will carry the message of thrift to the industrial plants of the city.

Instead of the regular services held at the noon hour this week some laymen particularly interested in the special message of the thrift program for that day will speak. The program of thrift started on Sunday afternoon with a special Thrift message bearing on the thought of "Share with others."

The members of the Underwriters association of the city are taking special interest in the programs and will preach the gospel of insurance on Monday in shops of the city.

The following places will be visited on Monday with insurance speakers: Southern Round house—Dan Hill, Carolina Machine company—Thos. Hume.

National Casket company—Col. John Linder. Hans Rees tannery—J. V. Martin. Street Car barn—Mr. Taylor. Carolina Woods Products company—B. M. Noland.

These men will not go as the representatives of their special companies but will explain the need of each person carrying insurance for the protection of their homes.

The other subjects to be presented during the week and their speakers as well as places meetings will be held are as follows: Tuesday—Carolina Woods Products company—"Own your own home day." Speaker—Charles H. Moore.

Wednesday—Southern Round house—"To emphasize the importance of making a will," speaker—Zeb. Curtis. Thursday—National Casket company—"The interests of employer and employee," speaker—N. Hucker, secretary Board of Trade.

Friday—Hans Rees tannery—"Family Budget Day"—Edwin Gill, speaker. In carrying out this program the association will carry the message of thrift to hundreds of men of the city. A number of business houses of the city are carrying large ads in the interest of the National Thrift programs.

Meeting Held for Enforcement of Prohibition in Country.

A meeting was held yesterday morning at Barnardsville and one yesterday afternoon at Democrat in the interest of the enforcement of prohibition. Considerable interest was shown in the movement and among those who spoke was J. J. Britt, who read the 18th amendment, the history and the adoption of the prohibition law. He also explained the legislation and the enforcement of it.

A large attendance was present and much interest was shown in the meetings.

Under the auspices of the American Business Men's Committee a dinner is to be given in New York city today in honor of the United States senators who on November 8, 1919, voted for reservations to the League of Nations covenant.

WILL OPEN OFFICE AS ACCOUNTANT Announcement is made by W. H. Zimmerman that he has opened a public accountant's office at room No. 217 Drummer building, the former quarters of D. G. Devenish. Mr. Zimmerman has been connected with business concerns in Asheville since 1905 and is well known in the city.

NEW PARTS FOR OLD Bring us your broken casting or metal articles of any description and we'll give a new one at a fraction of its cost.

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New Spring Styles In Dainty Footwear

Advanced styles of our New Spring Pumps and Oxfords have arrived and each express will each day from now until Spring, add styles and modes that will easily distinguish and thoroughly establish our claim for leadership in newer and better qualities.

To See These is to Know the Styles for Spring

Guarantee SHOE STORE

Easy to Find 4 Biltmore Ave. Worth Finding

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The Beauties of Springtime is Not Told Alone in Flowers and Foliage New Spring Styles In Dainty Footwear Advanced styles of our New Spring Pumps and Oxfords have arrived and each express will each day from now until Spring, add styles and modes that will easily distinguish and thoroughly establish our claim for leadership in newer and better qualities. To See These is to Know the Styles for Spring Guarantee SHOE STORE Easy to Find 4 Biltmore Ave. Worth Finding