

## CONTRIBUTIONS TO RELIEF FUND

Liberal Contributions For Jewish Relief Reported By Workers.

The Times has been furnished with the following list of contributors to the Jewish relief fund with a request to publish:

H. Patterson assisted by F. A. Ewbank and R. P. Freeze, \$546.55.	
E. W. Ewbank	2.00
E. L. Ewbank	2.00
Bertha Jamison	3.00
R. H. Staton	5.00
Jas. H. Patterson	5.00
G. H. Blankenship	4.00
W. A. Smith	10.00
W. L. Ray	1.00
Burckmyer Bros.	10.00
Dr. H. H. Carson	5.00
H. T. Karshaw	1.00
R. M. Oates	20.00
J. D. Pullen	1.00
A. L. Barber	1.00
A. F. Baker	1.00
E. E. Lott	2.00
G. W. A. Waddell	2.00
H. W. Dinkins	4.00
Mrs. W. A. Smith	5.00
E. F. Mallett	1.00
W. H. Vander Linden	2.00
H. I. Hodges	1.00
C. S. Fullbright	5.00
W. C. Rector	1.00
M. B. McDaniel	1.00
B. L. Foster	2.00
A. L. Justus	1.00
Mrs. C. Bond	5.00
J. H. Rollins	5.00
Hestley A. Stepp	5.00
J. Allen Rhodes	2.00
A. Y. Arledge	2.00
F. Jordan	1.00
Mrs. F. K. Bottom	2.00
Edna Thompson	1.00
C. N. Allison	2.00
Dr. Wright	3.00
John Ewbank	.50
J. Mack Rhodes	15.00
J. C. Jamison	1.00
Dr. E. A. McMillan	10.00
J. T. Beason	1.00
B. F. Staton	10.00
W. Mack Jones	2.00
Dr. A. H. Morey	5.00
Blaine Jackson	1.00
Hunters Pharmacy	1.00
S. M. Bailey	1.00
Miss Louise Lane (Saluda)	28.55
Luther Pushell	10.00
M. S. Schas	25.00
M. S. Willis	1.00
G. H. Valentine	2.50
W. B. W. Howe	5.00
J. O. Bell	10.00
J. L. Rose	10.00
James Thues	1.00
Dr. J. L. Egerton	5.00
E. B. Wooten	5.00
Erle G. Stillwell	10.00
Hodgewell	25.00
A. Ficker	5.00
H. D. Sea	1.00
Callie Dixon	1.00
R. A. Leonard	1.00
C. W. Weiking	5.00
Mrs. H. D. Kendall	1.00
Nick Christakos	5.00
J. Howse	5.00
E. C. Lachan	1.00
Dr. B. F. Cliff	1.00
J. C. Morgan	.50
Wm. Lott	5.00
C. L. Grey	10.00
Dahlia Clouse	2.00
S. E. Powers	3.00
O. M. Brown	1.00
A. W. Honeycutt	5.00
J. L. Grey	5.00
C. A. Hobbs	10.00
I. W. Sargent	1.00
Emory Ewbank	.50
First Bank & Trust Co.	50.00
H. Patterson	50.00
Mrs. H. Patterson	10.00
Alex Patterson	15.00
Morris Fred	15.00
Nathan Fred	10.00
Jackie Fred	5.00
Anna Fred	5.00
Geo. Lazarus	5.00
I. Harkins	8.00
B. R. Penny	5.00
Lillie McCall	1.00
E. Lewis, assisted by Harry Ewbank and C. F. Bland, \$128.00.	
E. Lewis	50.00
Mrs. E. Lewis	10.00
I. Harkins	5.00
B. Cohen	5.00
Ewbank & Ewbank	10.00
C. F. Bland	5.00
J. W. McIntyre	5.00
Hendersonville Auto Co.	5.00
J. W. Bailey	5.00
H. M. Flynn	10.00
L. A. Chapin	1.00
Southern Supply Co.	1.00
W. A. Keith	2.00
C. H. T. Bly	2.00
Rigby-Morrow Co.	5.00
Henderson County Bank	2.00
F. H. Kincaid	1.00
Allen & Clement	2.00
R. P. Freeman	1.00
W. B. Wilson	1.00
N. Brenner, assisted by Dr. E. E. Bomar, E. L. Edwards and Chas. Rozelle, \$119.50:	
Mr. and Mrs. N. Brenner	\$35.00
T. L. Durham	25.00
R. L. Edwards	15.00
Mrs. Walker	5.00
J. E. Shipman	5.00
M. M. Shepherd	5.00
I. Harkins	5.00
W. A. Young	5.00
A. A. McCall	5.00
Chas. Rozelle	2.50
Miss L. Clouse	2.00
H. M. King	2.00
Daggett & Tatum	2.00
Miss A. Sydes	1.00
Miss A. Taylor	1.00
Chas. D. Lamm	1.00
John D. Lamm	1.00
W. B. Wilson	1.00

## AMERICAN LEGION PLAY TO BE MCH. 3

"All a Mistake" Is Name of First Play to be Presented by American Legion.

The American Legion will present its first play, "All a Mistake" at the Opera house, Friday, March 3rd at 8:15 p. m. The Legion has presented several reviews and minstrels which were well received, but this is the first real play it has yet attempted.

"All a Mistake" is a farce comedy in three acts and is lively and amusing from beginning to end and running over with mistakes which cause each character to doubt the sanity of the other.

The cast has been practicing diligently, under the able direction of Earl Penny, and as each character has been carefully chosen for his or her part, the cast represents the best local talent available.

An interesting feature will be a black face entre act by Earl Penny and Bill McCall.

The proceeds from this play will go towards purchasing a car for the Public Health nurse whose services have been recently secured for Henderson county. Two days before the play tickets will be on sale at the Justus Pharmacy. Reserved seats will be 75c and general admission 50c.

Following is the cast of characters:

Captain Obdiah Skinner	Lee Whitmire
Lieutenant George Richmond	James Duff
Richard Hamilton	Frank Bland
Ferdinand Lighthouse	Fred Justus
Nellie Richmond	Elsie Ficker
Nellie Huntington	Ethel Boyte
Cornelia Nellie Skinner	Louise Evans
Nellie McIntyre	Sara Ward

The Legion also announces that on June 10th they will give their annual black face minstrel.

### "WHOSE LITTLE BRIDE ARE YOU?"

The high school senior class play, "Whose Little Bride Are You?" completely filled the opera house Wednesday night and scored a complete success. The plot dealt with the misfortunes and travails of one Mrs. Tobin, a matrimonial veteran who had divorced three husbands and buried another, and her earnest attempts to venture forth again into the troubled waters of married life. The play was amusing and interesting from beginning to end.

It was the purpose in having the play to raise money for the high school annual, to be called "The Land of the Sky." This will be an interesting and valuable volume, dealing with every phase of high school life. It is hoped that the public will come forward generously and assist the high school in issuing this volume. Orders for it will be taken by any member of the senior class, and the books will be on sale at Patterson's Dept. store immediately after their publication.

Following is the cast of characters:

Dr. Benjamin Bellows	Ted Ray
Florence Bellows	Phyllis Leighley
Algernon Clawhammer	Alonzo Gilreath
Mrs. MacEckron	Ethel Reddin
Dolly MacEckron	Lila Jordan
Maggie Brady	Sarepta Bowen
Agustus May	Jakie Fred
Mrs. Tobin	Wylma Clevenger
George Tobin	Mack Colt

### CONDUCTING REVIVAL SERVICE AT CANDLER

Rev. E. H. Willis, presiding elder of the Asheville district, Western North Carolina conference of the Southern Methodist church, is conducting a successful revival at the Mt. Morencio Methodist church, Candler, during this week. A number of conversions are reported as the result of these services.

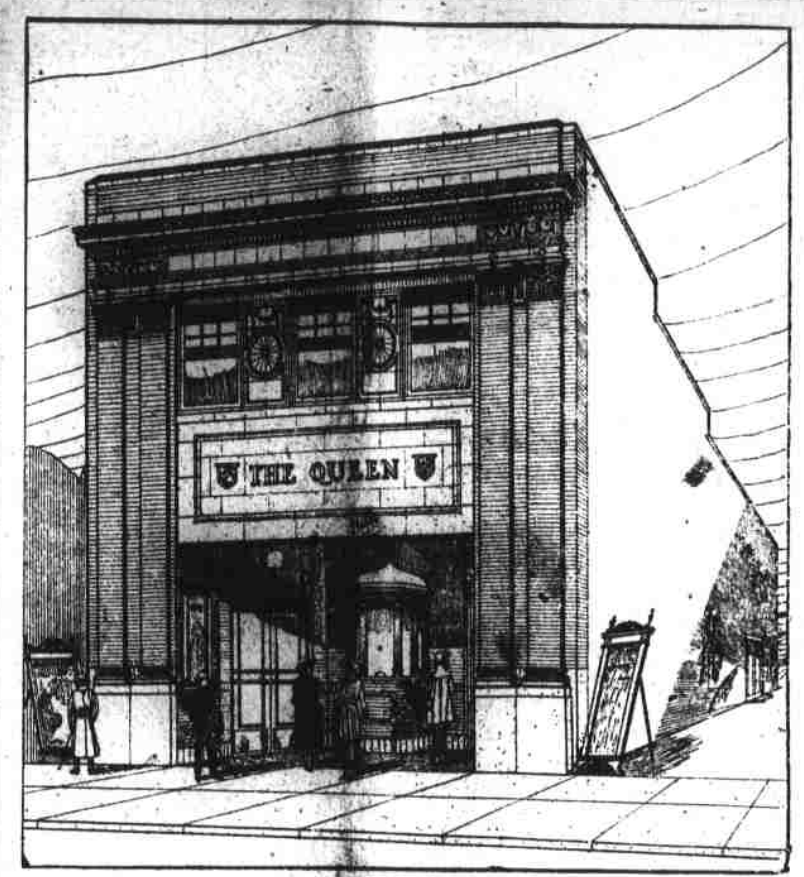
### TO THE PUBLIC

In the next issue of The Times which will bear the date, Friday March 3rd will appear the first cooperative advertising copy of the Neosho system which was organized in this city a few weeks ago. This copy is similar to that used by the Associated Advertising Clubs of the World, and has the endorsement of the best business people of the United States. If the endorsement of the business men of Hendersonville means anything to our readers we want to say to our readers that the Neosho system is supported solidly by the people here who have your interest at heart as well as their own. Don't fail to see the next issue of The Times—it will bring the message you have been looking for.

### SWANNOA WILL HAVE NEW SCHOOL BUILDING

Dissolution of a temporary injunction restraining the commissioners from selling \$50,000 school bond voted in Swannanoa district for the erection of a new school building in the consolidated district, was ordered last Saturday by Judge Shaw, of the superior court.

This action marks the end of a school fight between patrons of the school, and it is believed the erection of the building will now be done harmoniously. The differences of opinion arose over the amount voted, it being argued by some that the amount was greater than the needs.



HOW THE QUEEN THEATRE WILL LOOK WHEN COMPLETED

### INCOME NEED NOT ALL BE OF CASH

"In filing their income tax returns for the year 1921, taxpayers must remember that taxable income is not necessarily cash," is a statement by Gilliam Grissom, collector of internal revenue for the district of North Carolina, in a bulletin received here. "Where services are paid with something other than money, the fair market value of the thing taken in payment is the amount to be included in income. For example, the value of merchandise received by a clerk of a grocery store as part payment for his services must be reported as income. Compensation paid an employee of a corporation in shares of stock is to be treated as if the corporation sold the stock at its market value and paid the employee in cash.

"Promissory notes received in payment for services and not merely as security for such payment constitute income to the amount of the fair market value. Living quarters, meals furnished as compensation for services are to be reported as income. A hotel clerk given a room and his meals as part payment for his services is required to report as income the amount he would have to pay for board and lodging elsewhere.

"The value of quarters, light and heat furnished army officers, whether stationed at an army post or paid from funds allowed for such purposes when officers are stationed elsewhere is taxable income in an amount equal to the cost to the government of furnishing such quarters, etc. Where an officer or enlisted man is allowed certain commutation in lieu of quarters, light and heat, the entire amount received for such purposes for the taxable year must be included in gross income.

"Where living quarters, food, clothing, etc., are provided for an employee solely for the convenience of an employee, the value thereof need not be included in the income of the employee. For example, where because of the location and nature of the work, it is necessary that employees engaged in fishing and employing be furnished board and lodging by the employer, the value of such board and lodging may be considered as contributed for the convenience of the employee. Board and lodging furnished seamen in addition to their other compensation is held to be furnished for the convenience of the employer, and the value thereof need not be reported in the returns of such employees. Uniforms, rations, and medical or hospital service afforded enlisted men or seamen need not be reported as income. These are furnished by the government for its own purposes, and are not compensation for services.

"The value of board and lodging furnished employees of hospitals as part compensation for services is to be reported as income. If, however, an employee of a hospital is subject to immediate service on demand at any time during the twenty-four hours of the day, and on that account is obliged to accept quarters and meals at the hospital, the value of such need not be reported as income. If the employee is on duty a certain number of hours, and could, if desired, obtain meals and lodging elsewhere than at the hospital and at the same time perform the duties required of him, the ratable value of the board and lodging furnished him is considered additional compensation.

"The value of quarters, subsistence, laundry, heat and light furnished officers and employees of the Public Health Service constitutes income and must be included in their returns for the year.

"To avoid penalty, returns must be filed on or before midnight of March 15."

### THE COLD WAVE

The storms and cold wave which have made the northwest ice and snowbound will probably reach the Gulf Coast today, and spread over the Atlantic Coast region. If it strikes Florida some of the Hendersonville folks may be coming home pretty soon.

### CONTROLLING INTEREST IN WALKER FURNITURE BOUGHT

W. W. Walker, formerly the controlling stockholder of the Walker Furniture Co., has sold his interest to J. Z. Liverett, of Piedmont, S. C. This business was started here last fall, and at that time Mr. Liverett was a minority stockholder.

The furniture company will retain the same name for the present, but will be conducted by M. C. Blythe and Mr. Liverett, these two owning the entire interest in the company now.

Mr. Liverett is a man who has had great success in the furniture business, having had 23 years' experience selling furniture. His furniture business in Piedmont will occupy some of his time.

The Walker Furniture Co., which began business here last fall has had its full measure of success and is valued at \$10,000. One of the store's specialties is fine rugs. Only last week a shipment of \$3,000 worth of fine rugs was received here, one of the largest ever received in this city.

### BOARD SELECTS NEW TEXT BOOKS FOR FIVE YEARS

(Special to The Times)

Raleigh, Feb. 17.—After a week spent in considering a multitude of text books, the board of education this afternoon announced its selections for elementary grades of the state's public schools, these to constitute the courses of study for the next five years.

The announcement was accompanied by a statement setting forth fully the position of the board in making new selections and assuring the people of the state that the best interests of the students received principal consideration. The board had had due regard both for the needs of the child and the cost of books to pupils, and it has made it possible for the schools to meet the needs of the children in a large way without placing any financial burden upon the patrons.

### Publishers Represented

Twenty different publishers are represented in the adoptions, which are as follows:

Scott-Foreman company, second grade arithmetic, language and grammar for grades four through seven; Ginn and company, arithmetic, grades three through seven; D. D. Heath and company, fifth and seventh grade history; Silver, Burdett and company, sixth grade history, music series grades two through seven; Thompson Publishing company, seventh grade history for one year, fifth grade history, supplementary, sixth grade North Carolina history, supplementary; Alfred Williams and company, North Carolina history for sixth grade; John C. Winston and company, primary geography, supplementary; American Book company, geographies, grades four through seven; music series, grades two through seven; Row, Peterson and company, primer and reading, grades one through three, elementary science, grades six and seven.

B. F. Johnson company, primer and reading, grades on through; University Publishing company, readers, grades four through seven; Iroquois Publishing company, spellers, one through seven; Houghton Mifflin company, health education, grade four; Charles E. Merrill company, health education, five through seven; Allyn and Bacon, civics, five through seven; Zaner and Blosser company, writing, one through seven; A. N. Palmer and company, writing, one through seven; drawing for grades one through seven will be furnished by Laidlaw brothers; Atkinson, Montzer and company, and Practical Drawing company.

### Study Course Broadened

The course of study has been broadened and the subject matter to be taught greatly improved from the first to the seventh grades, the board announced. The text books commission prepared the outline course of study before recommending books in order to see the needs of the school, and the state board has followed that out in selecting books.

The pupils to be affected by this (Continued on Page 12)

## INVESTIGATION PROVES QUEEN THEATRE SAFE

### COMMISSIONERS SUE BONDSMEN

Bills of Complaint Filed Against Bondsmen of Former Tax Collector Brown.

Bills of complaint have been filed by the County Commissioners to recover on the official bond of W. F. Brown, former Tax Collector, and upon a demand for a further bill of particulars filed by the defendant's counsel, the commissioners have filed a supplemental bill setting forth that the accounts of the former tax collector have already been found to be short in the school fund, by an expert accountant, representing the School Board, in an amount aggregating \$14,000, and that the auditors who have in charge the business of making a complete investigation of these records for the county have stated that from the present indications the shortage will or may run to forty thousand dollars.

This alleged probable or seemingly indicated shortage is over and above and without relation to the shortage reported by the State auditor against the present tax collector, and amounting to \$37,000.

In this connection, Chairman Bane, of the Board of Commissioners, in an interview with a representative of The Times, said that the Board would engage in no newspaper controversy over matters in regard to which a complete record existed in the files and minutes of the Commissioners official meetings and to which the whole public had unobstructed access, but that he was curious to know what inspired the movers of B. F. Staton's article in last week's Times to choose him as their spokesman when he, of all men, was most bitter in his denunciation of their order to have the county's books audited and who denounced the investigation in the most unmeasured terms, even going so far, it is alleged, as to tell the auditor that he was not wanted here and the sooner he departed the better it would be for the public and himself.

### LABORERS BUILDING & LOAN ASSN. MATURES 8th SERIES

The Laborers Building and Loan Association which has its office with the First Bank and Trust Co. matured last Saturday its 8th series paying out to shareholders in cash and cancelled mortgages \$21,100.00.

The association began business in the spring of 1909 and has matured eight series paying out a total of \$138,300.00 to shareholders in cash and cancelled mortgages.

For the last year the association has been lending to shareholders an average of \$2,500 per week for building purposes. It has furnished the money to build over 200 houses in and around Hendersonville.

The regular Spring series will be started Saturday, March 18th. Hendersonville points with just pride to its Building and Loan work which is accomplishing such lasting benefits for the people of our city.

### W. C. RECTOR ENDORSED

Yes, Mr. Rector we have lost our heads on salaries. Why pay the same salaries today that we paid when it cost more than twice as much to live as it does now?

Salaries were raised above anything ever heard of for such services, because of the high cost of living, then is it not right and just to reduce those salaries since the cost of living is less than half it was then? I believe I voice the opinion of 90 per cent of the people of Hendersonville and Henderson County when I say that we have no \$3,600 jobs to offer, and to pay such a salary is an imposition on the tax payers of town and county and should not be allowed, and let us not make ourselves believe that we can't get competent men for less. Call the bluff, we can do without any one who feels he must have such an unreasonable salary. Let us be conservatively progressive, but wide-awake to business—quit issuing bonds and install more machinery and we will pay less taxes and have more with which to pay.

A town must have payrolls to have a healthy substantial growth. We have the finest suburban locations for manufacturing plants outside the city limits around the entire town and it would not interfere with the tourist business one iota. We should get the kink out of our heads that we can make enough in 60 days to last us 365. A town should invest its money and use its credit to encourage the building of mills, plants and all kinds of enterprises in order to give its people employment and relieve them as far as possible from the burdens of taxation. Yes, like Rector we are paying too much for bread and meat and we are tired and very tired of drives. (Continued on page 12)

### Ins. Commissioner Wade Decries Queen Theatre Safe, After Viewing Specifications.

A striking example of the human tendency to exaggerate and imagine fanciful dangers and to spread by talk such vague fears is the rumor recently set in motion here to the effect that the building now being constructed by the Queen Theatre management is unsafe. Such a rumor was of course, instigated by the disastrous collapse of the Knickerbocker theatre in Washington and the consequent loss of life.

The construction of the load-bearing walls of the new Queen Theatre is of a new kind of hollow tile, and to the casual observer do not present as sturdy an aspect as solid brick, which has heretofore been used in the construction of the majority of modern business buildings in this city. The rumor concerning the new building's faulty construction reaching the ears of chief of police Otis Powers, he, with commendable promptness, and in his capacity of Building Inspector, began an investigation of the matter. The matter was taken up by the State Insurance authorities and the following correspondence proves conclusively that there is no truth in the assertions that the new theatre will be unsafe:

Raleigh, N. C., Feb. 9th, 1922  
Mr. Otis Powers,  
Chief of Fire Dept.  
Hendersonville, N. C.

My dear Chief:—  
We have your letter of the 5th instant, relative to the theatre building being erected in Hendersonville and in reply will say that we cannot intelligently pass on the safety of the same without the plans and specifications.

You do, however, as chief of the Fire Department and as Building Inspector, have the right to hold up the work on any building in Hendersonville until you have satisfied yourself of the safety of the proposed building, and we suggest that you have the work held up until you can forward a set of plans and specifications of the building to this Department. We will take pleasure in going over them for you with the idea of safety in view.

Mr. Stillwell is a licensed Architect, and a good engineer, but your interest in the matter is very commendable especially so in view of the recent theatre disaster in Washington.

Thanking you for your interest and assuring you our thorough cooperation, we are

Yours very truly,  
STACEY W. WADE,  
Ins. Commissioner.

Raleigh, N. C., Feb. 14th, 1922.  
Erle G. Stillwell, Architect,  
Hendersonville, N. C.

Dear Sir:—  
We are in receipt of your letter of the 11th inst. and also copy of your blue prints showing the proposed moving picture theatre to be erected in Hendersonville.

The building, if erected according to the plans and specifications submitted, will meet all the requirements of the laws of North Carolina, and in the opinion of the writer, be safe for the use as intended.

With personal regards, we are,  
Yours very truly,  
STACEY W. WADE,  
Insurance Commissioner.

Sherman Brockwell, Deputy.  
Copy to Mr. Otis Powers, Chief of Fire Dept., Hendersonville, N. C.

Raleigh, N. C., Feb. 14th, 1922.  
Mr. Otis Powers,  
Building Inspector  
Hendersonville, N. C.

Dear Sir:—  
We are enclosing a copy of a letter to Mr. Erle G. Stillwell, Architect, of your city and the same will explain itself.

Thanking you for your interest and appreciating your taking the steps you did in the interest of safety, we are,

Yours very truly,  
STACEY W. WADE,  
Insurance Commissioner.

Sherman Brockwell, Deputy.

### The Use of Hollow Tile

In order to throw more light upon the matter of hollow tile construction, The Times requested a statement in charge of the construction of the new building, in terms not too technical for the reading public to comprehend. Mr. Stillwell kindly complied, and furnished the following interesting statement:

February 16, 1922.  
Editor Western N. C. Times:  
Hendersonville, N. C.

Dear Sir:—  
I am glad to comply with your request to inform you, in "non technical language", concerning the use of hollow tile in building construction, with particular reference to the new Queen Theatre.

Hollow tile has been used for many years in general construction, replacing brickwork, either in part or whole, as the desired result required.

I have not, save in one instance—the building occupied by the Home Electric Company—used tile before in Hendersonville to carry wall loads, simply because it has not been manufactured near enough to permit (Continued on page 12)