



# NEW GOODS

## Make Your Selections Now For Christmas

We are displaying the largest and most complete line of jewelry, silverware and novelties we have ever shown.

There never was a time when jewelry was so popular. Thousands of useful as well as ornamental pieces—Diamonds, Brooches, Rings, Lavalieres, Chains, Cuff Links, Tie Clasps, Umbrellas, French Ivory, Mesh Bags, card cases, Brass Goods—

Bracelet watches for ladies and men are very popular and we have a nice selection in reliable quality only.

PICKARD CHINA--We have just received shipment of the latest production from the Pickard Studio.

### Make Your Selections Early.

## Geo. E. Bisanar

### COUNTY TAX INJUSTICES

Wednesday News Letter.

Dr. Raper, professor of Education in the University of North Carolina, addressed the North Carolina Tax Association at its recent meeting, on the County Tax List and Tax Injustices.

Dr. Raper has long been a diligent student of tax theories in general and of tax problems in North Carolina in particular. Various pamphlets and newspaper articles have given to the public his views of the situation in North Carolina, along with his constructive suggestions. They are widely known and need not be repeated here.

He made to the club off-hand, and we are here giving only a brief summary of his remarks.

which acts as the state tax commission and also as the state bank commission, has general authority over tax assessments, but rarely has it exercised its full power—only once indeed in a decided manner. Under this commission, there is a county assessor who is appointed for one year out of every four. He must complete his work in about 75 working days, and he cannot receive more than four dollars per work day. He is usually appointed tax assessor because he has no better job, and in a majority of cases he is inefficient. Under the county assessor is the township assessor, who does the actual placing of values on the tax books. He cannot receive more than three dollars per work day and usually he completes his work in about 50 work days. During three years out of every four, the township assessor is under no direct supervision.

There is a county board of equalization which passes on all complaints made by the taxpayers and has the authority to equalize the township assessments. It completes this enormous job, as a rule, in a short session of three or four hours once a year. Few individuals complain, and the board usually accepts without question the work of the township assessors. Thus the township assessor does the real work of assessment. His valuations are accepted by the county commissioners, which is the county board of equalization, and then by the state tax commission. The state tax commission instructs the county and township assessors to put all property on the tax books at its true value. It is actually put on the books at from 5 to 25 per cent of its actual worth. Examples of inequalities in assessed valuations are countless.

We must work toward a uniform listing of all properties at their ac-

tual worth, and this can be done only by competent township assessors who have time enough, pay enough, and untrammeled freedom and courage enough for the task. In conclusion, Dr. Raper offered the following suggestions as a partial cure for our existing evils:

1. A county assessor on the job all the time.
2. Provision for a salary sufficient to insure the employment of really competent assessors.
3. The unit of assessment should be larger, probably extending from the township to the county.
4. All properties should be listed on the tax books at their true values as required by law.
5. A whole-time county assessor might well supplant the county-treasurer, whose work should be turned over to some reputable bank in the county.

### THE COSSACK LEADER IS AWAITING EVENTS

London, Dec. 10.—General Kalendine, the Cossack leader, is at Nave-Tcherikoff, where he is apparently awaiting events, according to dispatches from the Don region published by the Petrograd newspaper Dyon, says a semi-official Russian news agency dispatch from Petrograd dated Saturday. In all the other Don districts, according to this information, the power is in the hands of the soldiers and workmen and the Ukrainian authorities. "The soldiers' and workmen's circles" continue the dispatch, "the opinion is held that General Kalendine has prepared for an armed demonstration. The government is taking the most vigorous measures to repel him."

### Entertain Children

Saturday afternoon in honor of her attractive niece little Miss Martha Ransom of Weldon, Miss Esther Ransom entertained several children. Rook was played and afterwards delicious cream, cake and candy were served.

Don't forget to see that Divine Comedy "Dante's Inferno" the poet's conception of hell at the Pastime Tuesday, December 11th.

### TREAT FOR COUNTY HOME

This is to give everybody who wants to help an opportunity to share with me in furnishing a treat again for the inmates of the county home on Christmas day, 1917. There are twenty-six at the home at present—it will take that number of packages. Let us not forget to show them that we think of them, in this little act of kindness, at least, once in twelve months.

Hand to me, or send in, the amount you want to give (be put sun-shine in their faces once more) on or before twelve o'clock on the 24th as I want to fix up the packages on the evening before the 25th. Sincerely, M. A. ABERNETHY, Newton, N. C.

## FOR Upholstering, Cabinet Repair and Refinishing

—SEE—

### W. W. PENNEY

PHONE . . . 7-J

### Local and Personal

There were fewer automobiles on the streets Sunday than on any day this year, counting February.

Plumbers report several demands for help. The S. O. S. calls were sent out Sunday.

This sort of weather is hard on the blockaders. The wines and beer freeze and the juice simply won't run.

Mr. Jeff Bolick learned today that Mr. W. C. Thompson was out on the river fishing, but investigation of the report enables the Record to deny it.

The cold freeze hit hardest on Sunday last February, the reporter at that day spending most of the day trying to get action from the water pipes.

The condition of Harvey Huggins, who was injured when his shotgun discharged while he was hunting near Patterson 10 days ago, continues to improve. He was brought to the Richard Baker Hospital here last Friday.

### INSURANCE FOR SOLDIERS IN FORCE

Washington, D. C., Dec. 12.—The act which provides for government life insurance for soldiers and sailors has now been in operation a little more than a month. The secretary of the treasury announced on November 17 that up to that date 64,668 applications under the new law had been received, representing insurance in the sum of \$562,093,000. From four to six thousand applications are received each day at the treasury department, the amount of insurance applied for something less than a total of fifty million dollars in a single day.

The law provides that soldiers, sailors, marines and nurses in active service may obtain from the government life insurance in amounts not exceeding \$10,000 at premium rates ranging from 65 cents a month at the age of 21 years to \$1.20 a month at the age of 51 years, for each \$1,000 of insurance.

One of the primary objects of this law is to provide for the support of pensioners which has followed as a consequence of all American wars.

It is evident that the administration of this new branch of government work is big business in itself. But this is only one of many governmental activities incident to the war which are adding great numbers of clerks, stenographers, and other servants to Uncle Sam's payroll. Literally thousands of stenographers and typewriters have been appointed in Washington during the past few months and thousands more are to be appointed as soon as they are available. The United States civil service commission is holding examinations for these positions weekly throughout the country.

### MUST BEAT ENGLAND

"We shall arrive at an understanding with England, which is desirable from every point of view, only after we have crossed swords with her. As long as Germany does not consider this necessity as a leading factor in her foreign policy we shall be condemned to failure in all important matters of foreign policy."

Secretaries of local boards of civil service examiners at the postoffices in all cities are furnishing detailed information.

With all their boasting the Germans can not claim anything over the British. The claim of the capture of 148 guns is ridiculous beside the British capture of 650 guns; and a bag of German prisoners in British hands is greater than the total casualties suffered by the British at German hands since the beginning of the war. This does not include the thousands of Germans that the British have killed and wounded.—Columbia State.

Don't forget to see the first episode of the "Seven Pearls" at the Pastime today.

### ARMISTICE PROPOSALS ARE MADE PUBLIC

Petrograd, Saturday, Dec. 8.—The Russian delegation which took part in the armistice negotiations reported to the central executive committee and the soldiers' and workmen's council today. The terms for the armistice were outlined by one of the delegation as follows: The Russians propose that the duration of the armistice be six months, with three days' notice of the resumption of hostilities; the armistice to embrace all fronts in all countries, no troops to be transferred; Moon sound and Moon island to be evacuated by the Germans.



## Special! 11 Cents

25c Tube Hygienic Tooth Paste for only 11 cents. A fragrant dentifrice that cleans and beautifies the teeth.

## LUTZ'S DRUG STORE

"On the Corner"  
Phones 17 and 317

### Jitney Service.

| HICKORY CONOVER AND NEWTON SCHEDULE |             |
|-------------------------------------|-------------|
| Leave Hickory                       | 10:30 a. m. |
| Leave Hickory                       | 2:50 p. m.  |
| Leave Hickory                       | 4:50 p. m.  |
| Leave Hickory                       | 7:30 p. m.  |
| Leave Newton                        | 7:30 a. m.  |
| Leave Newton                        | 9:20 a. m.  |
| Leave Newton                        | 1:50 p. m.  |
| Leave Newton                        | 4:50 p. m.  |
| Leave Newton                        | 6:30 p. m.  |
| Written to Conover                  | 15c         |
| Newton to Hickory                   | 40c         |
| Hickory to Conover                  | 30c         |
| Hickory to Newton                   | 40c         |

Our Motto:—Good Service.

## R. W. CLINE

NEWTON, N. C.

### Children Cry FOR FLETCHER'S CASTORIA

### FOR HIRE AUTOMOBILE

## G. C. IVERY

[Safe Driver]  
PHONE LUTZ'S DRUG STORE 17 and 317

### FOR SALE!

20 gauge New L. C. Smith hammerless Automatic Ejector Bird Gun. JOSEPH PUGH, Secy. Ely Const. Co.

### Fraternal Directory

#### Hickory Lodge No. 343

A. F. & A. M.  
Regular communication First and third Monday nights.  
Brotherhood cordially invited to be present.  
F. L. MOOSE, W. M.  
D. L. MILLER, Sec'y.

### Piedmont Council

No. 43, Jr. O. U. A. M.  
Meets every Sunday evening at 7:00 P. M. All visiting brothers cordially invited.  
D. D. TAYLOR, Counselor.  
W. I. Caldwell, Rec. Sec.

### Catawba Lodge No. 54 K. of P.

Meets every Thursday night. Visiting brothers invited.  
HUGH D'AVINA, C. C.  
E. L. HEFNER, K. R. and S.

Used 40 Years

## CARDU

The Woman's Toilet  
Sold Everywhere

# Our Christmas Service to You!

We have plenty of paper, boxes and twine and will take pleasure in wrapping your packages ready for mailing. Only one dozen more days to do your shopping. Because of mail and express congestion you will be wise to mail your gifts this week.

### A Partial List of Useful Gifts:

|  |        |
|--|--------|
| 'Centemer' Kid Gloves \$1.50 to            | \$2.25 |
| Ladies Silk Hosiery 50c to                 | \$1.75 |
| Ladies Silk Parasols \$2.00 to             | \$5.00 |
| Ladies Silk Neckwear 50c to                | \$1.50 |
| Ladies Silk Waists \$2.50 to               | \$5.75 |
| Ladies Bath Robes \$4.00 to                | \$6.00 |
| Ladies Silk Camisoles \$1.0 to             | \$1.25 |
| Ladies Underskirts \$1.00 to               | \$5.75 |
| Linen and Cotton towels 15c to             | \$1.00 |
| Table Linens 60c to                        | \$1.50 |
| Ladies Leather Handbags 50c to             | \$3.50 |
| Ladies Mesh Bags \$1.00 to                 | \$5.00 |
| Hat pins, wrist pins, etc. 25c to          | 50c    |
| Silk, cotton and linen handkerchiefs 5c to | 50c    |
| Many gifts for children 10c to             | \$1.00 |

We are pleased to help you make your selection

## Thompson-West Company

"The Ladies' Store."

# Promptness

In placing your orders will insure the best of attention.

Our facilities are the best in this section, and all orders for PRINTING, no matter how large nor small, will be handled as promptly as is consistent with good work.

Look over your stock, and see if there is not something you will need in a short time, and place your order in advance.

### The House that has Served You for Over 12 Years

## Place Your Order Today

## Clay Printing Co.

Phone 167 Hickory, N. C.

### Try a Record Want Ad

# Nunnallys and Wileys Candies

FRESH BY EXPRESS TODAY

## Take a Box Home For Sunday.

## Hickory Drug Company

The REXALL Store Telephone 46

### Hickory Insurance and Realty Company

Fire, Casualty, Surety, Life, Health and Accident Insurance.

Real Estate Loans

1030 14th St. Phone 292

### San-Tox Peroxidized Cream

An unrivalled soothing, healing, antiseptic Cream for the care of the skin. It soothes and heals chapped or rough hands or lips.

GIVE IT A TRIAL

GRIMES AND MURPHY, Druggists  
"On the Corner" Opposite Post Office  
"IN BUSINESS FOR YOUR HEALTH"

### Meritol Eczema Remedy

STOPS THAT ITCH

Just a few drops of that mild, soothing, cooling wash, Meritol Eczema Remedy, so highly recommended for Burns, and the itching and burning is gone. Scientific investigations have shown that eczema is positively a skin disease and curable through the skin alone. This remedy is applied direct to the skin. If you are afflicted with this distressing ailment we ask you to try it on our guarantee. A trial will convince you of the genuine merits. Price 50c for trial bottle. One dollar for large size.

## Hickory Drug Company