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PLEASANT VALLEY ROAD TO BE BUILT

$4,000 Raised By Community.

From the time whereunto the memory of any one living runneth not to the contrary the county road from Stonersville, on the Westminster and Littlestown road, to the village of Pleasant Valley, during many months in the year, has been almost impassable. Year after year, winter and spirng after winter and spring the residents of Pleasant Valley and of the community between it and Stonersville have tramped, ridden, and driven through, by, and over the soil road, wasting an amount of energy, horse power, and patience almost incalculable.

Bad conditions, however, as well as many good things, eventually cease to exist, provided those interested make up their minds to improve their condition, and others foolishly abuse a good thing. The good, law-abiding, and heavy tax paying citizen of Pleasant Valley and vicinity have put up with the bad road until their patience was exhausted, sent out a Macedonian cry for help, and determined to make one more desperate effort to improve the same.

Some time ago a community meeting was held and committees appointed to solicit funds with the result that at a meeting held Wednesday evening in Pleasant Valley it was reported that the sum of $4,000 had been raised, the amount required by the county commissioners, and that the same would be paid over to the board.

If the sum of $4,000 were paid to the commissioners they agreed to build the road this spring and it is hoped the commissioners will not disappoint any one. A large number of business houses and citizens of Westminster contributed to the amount subscribed, and they will expect prompt action by the commission.

If the citizens of the Pleasant Valley community had folded their arms and waited to be lifted out of the mud they may have waited a long while, but when they resolved to help themselves, help was very soon forthcoming. The Sentinel congratulates every one who helped and hopes sincerely that when the hard road is built some of those very short curves now in the road will be eliminated.

COUNTY COMMISSIONERS

The board of county commissioners were in session on Monday and Tuesday and the following bills were ordered paid: J. Frank Null District, No. 10, lumber, $25.52; John D. Roop, Survey on Liberty street, $15.25; Frederick W. Fuller, salary $200; John P. Klee, District No. 4, $130.52; Springfield State hospital, $1,992.61; Carroll Hunt, No. 8, $30.30; Frank A. Dell, No. 8, $11.52; Jacob H. Gosnell, No. 8, $11.52; Jacob H. Gosnell, No. 8, $49.91; William J. Stansbury, No. 10, $88.65; Frank Kauffman, No. 10, $175.90; Harry T. Klee, No. 4, $9.70; A. G. Reaver, No. 4, $38.77; John Lemmon, No. 7, $91.70; Noah Squirrel, pension, $10.

A petition from Franklin District representing the names of 102 persons who are interested in a concrete road starting at the Frederick county line and passing through the villages of Franklinville, Taylorsville, and Winfield was presented. This road as asked lies between the State Road between New Windsor and the Frederick Pike. This petition was placed on file.

KANSAS RABBITS ARRIVE IN THIS CITY

60 Dead Ones In Lot.

This week 204 Kansas rabbits for distribution in this county arrived in this city, about 60 of which were dead ,having died during the journey. The loss will not allow a full quota to each precinct in the county. However, another shipment is expected and then the precincts will be supplied a full allotment.

Any one desiring rabbits for stocking purpose must apply to the manager of the precinct to be stocked. Each manager will do everything possible to help, but bear in mind there is a lot of territory in Carroll county and a small amount of game does not go very far.

By taking care of the game we have very much can be accomplished. Kill the hawks, keep the dogs up during breeding season, feed the birds when snow is on the ground, and report all violations of law to the game warden.

J. Gloyd Diffendal,
Game Warden.

OBITUARY

JOHN C. JOHNSON

John C. Johnson, aged 66 years, died Sunday, January 27, 1924, at Sykesville, this county.

Tuesday the funeral services were held from St. James' M. E. Church, at 2 P. M., and the interment was in Mount View cemetery.

MRS. WM. WHEELER

Mrs. Barbara E., wife of Wm. Wheeler, of Baltimore, died Tuesday, January 29, 1924, at her late residence in Hampstead, this county, aged 78 years.

Yesterday at 1:30 P. M., the funeral services were held in Grace M. E. Church, Hampstead, and the interment was in the adjoining cenetery.

LEONARD S. DAVIS

Leonard S. Davis, infant son of Mr. and Mrs. Archie Davis, of near Watersville, this county, died Sunday, January 27, 1924, aged 7 months and 7 days.

The funeral services were held in Watersville M. E. Church, Rev. Donson officiating, and the interment was in Mt. Olive Church cemetery.

H. M. Snyder funeral director.

JOHN HAIN

John Hain died Tuesday, January 29, 1924, at his home, near Millers, this county, aged 86 years, 7 months, and 15 days. He was a native of Loraine, France, and in early life emigrated to America and engaged in farming. He is survived by a son and three daughters.

Yesterday morning at 9 o'clock the funeral services were held at his late residence and the interment was in the Catholic church cemetery in Manchester, this county.

EPHRAIM W. GARRETT

Ephraim W. Garrett died Saturday evening, January 29, 1924, at his residence in Manchester, this county, aged 76 years, 2 months, and 17 days. Some time ago he fell down the stairway at his home and never recovered from the effects of the fall.

He is survived by a son, Prof. Horace P. D. Garrett, of Baltimore, and a brother residing in York county, Pa.

Wednesday at 10 A. M., the funeral serivces were held at his late residence, Rev. L. H. Reymyer, assisted by Rev. C. W. Wachter, officiating, and the interment was in the Lutheran cemetery.

The active pallbearers were J. Edward Yingling, Harvey Wartz, George M .Hoffman, J. Daniel Dienst, Gottlieb Schmidt, and David H. Frankforter.

The honorary pallbearers were Lewis Dienst, Edward Sellers, J. W. F. Burgoon, and Augustus Berwager.

MRS. ELIZABETH C. WEST

Mrs. Elizabeth Cover West, widow of the late John T. West, died Thursday, January 31, 1924, at her late residence in New Windsor, this county, aged 90 years, 6 months, and 4 days.

She is survived by the following children: Columbus Cover, J. Edward West, and Mrs. Margaret Geiger, of New Windsor; Mrs. Samuel Klingel, of Baltimore, and John R. West, of Linthicum Heights, Md.

Sunday at 10:30 A. M., there will be services at her late residence, with further services at Greenwood Chapel, and the interment will be in the adjoining cemetery. Elders Philip Englar and Edward Bixler, of the Church of hte Brethren will have charge of the services.

Harvey Bankard & Son funeral directors.

MRS. JOSHUA S. KEMP

Mrs. Susan Kemp, wife of Dr. Joshua S. Kemp, formerly of Littlestown, but for a number of years a resident of this city, died Thursday, January 31, 1924, at the residence of her-son-in-law Ivan L. Hoff Esq., East Main street, this city, aged 90 years, 3 months, and 6 days. She was a daughter of the late George Algire, of Arcadia, Baltimore county, Maryland.

Besides her husband she is survived by a daughter, Mrs. Ivan L. Hoff, this city, and a son Bernard Kemp, of Philadelphia.

Sunday at 2 P. M., the funeral services will be held at the residence of her son-in-law. Rev. R. N. Edwards of Centenary M. E. Church, this city, will have charge of the services and the interment will be in Mt. Carmel cemetery, Littlestown, Pa.

Harvey Bankard & Son funeral directors.

INCOME TAX INSTRUCTIONS

Not infrequently taxpayers include in their income tax returns items that are specifically exempt from taxation. Among these are the following:

Proceeds of life insurance policies paid upon the death of the insured.

The value of property acquired by gifts, bequest, devise or descent. The income from such property, however, is taxable.

Returns of premiums on life insurance, endowment, or annuity contracts. Amounts received through accident or health insurance, or under workmen's compensation acts for personal injuries or sickness, plus the amount of damages received, whether by suit or agreement, on account of such injuries or sickness.

Amounts received as compensation, family allotments and allowances under the provisions of the war risk insurance and the vocational rehabilitation acts.

Pensions from the United States for the services of the beneficiary or another in the military or naval service in time of war.

A bonus paid by a State to its residents who served in the military or naval services during the war with Germany.

Allowances, whether paid by the Government or a person to one who performed no duties, as for example, to a widow in recognition of the services rendered by her husband, are considered gratuities, or gifts, and are not taxable. The rental value of a dwelling and appurtenances thereof furnished a minister of the gospel as part of his compensation is exempt from taxation.

Dividends or interest, not in excess of $300 received by individuals during the years 1922 to 1926, inclusive, from domestic building and loan associations, operated exclusively for the purpose of making loans to its members, are exempt from tax.

Salaries paid by a State to its officers or employees.

Tax free income need not be included in gross income, nor need it be mentioned in an income tax return.

Taxpayers who prepare and file their income tax returns for the year 1923 early have a decided advantage over procrastinators. A little time and thought now in the preparation of a return is excellent insurance against errors, which result to the detriment of taxpayers and government alien. The filing period ends at midnight, March 15, 1924.

SUSQUEHANNA BRIDGE PROVES HIGHLY PRIFITABLE

Annapolis, Jan. 29.—Figures in the office of William S. Gordy, Jr., State Comptroller, show that the Susquehanna river bridge at Havre de Grace is yielding a handsome profit to the State.

The bridge cost the State $587,000, for which bonds were issued bearing interest from January 1, 1923, at 4½ per cent., the total interest for the first year being $26,415. Collection of tolls for the State began February 10, 1923, and the net receipts turned int othe State Treasury to date amount to $118,341.91.

Under the act passed for the purchase of the bridge bonds to the amount of $50,000 are to be retired on January 1 of each year. This amount was retired this year, leaving a surplus of $41,926.91 after this payment and the interest. For the present year the interest will be reduced by $2,250.

The bonds are held by the State, the entire block having been purchased by the Board of Public Works for the sinking funds. The administration of the bridge is in charge of the State Roads Commission.

Messrs. Samuel Helm and John Stonesifer are painting the front of the store of the J. Howard Miller Company.

MRS. JOHN W. ZEPP

Mrs. John Wesley Zepp died Friday, January 25, 1923, at her late residence in Deep Run, this county. Besides her husband, she is survived by the following sons and daughters: Nathan and Nelson Zepp, and Mrs. Theodore Utz, Deep Run; Paul, Mamie and Hilda Zepp, at home; Mrs. Horatio Fleischman, Silver Run, and Mrs. Charles Leppo, Hanover; also a brother, Robert Hilderbridle, Hanover.

Tuesday morning last the funeral services were held in St. Bartholomew's Church, Rev. A. M. Hollinger, officiating, and the interment was in the adjoining cemetery.

WHAT IS THE COST TO GROW A TON OF SWEET CORN

One of the largest crops produced by the farmer in Carroll county is sweet corn. It is a short season and rather perishable crop, which means that it requires considerable attention, and harvest at the right time. Because of its growing period it fits in well with most rotations and helps distribute the labor throuphout the season.

Last year figures were collected by a committee of farmers to determine the cost of production for an acre of sweet corn. The average yield varied from 1¾ to 6 tons per acre with an average close to 3 tons. For a ten year period this may be a little high. The cost ran from $13.00 to $13.50 per ton. Allowing only 25c per hour for labor and 10c per hour for horse.

Table.

Cost to produce a ton of sweet corn at man 25c per hour and horse 10c per hour.

Plowing (1¼ a. per day)	$ 4.40
Harrowing	2.76
Planting	.56
Seed 10 lbs. @ 8c	.80
Working (4)	3.60
Thinning	.75
Pulling	2.50
Hauling	6.50
Fertilizer and manure	5.00
Tax	1.00
Insurance	.20
Interest on investment	4.80
Depreciation	3.00
One acre, average 2¾ tons	$35.87
Cost per ton	13.50

Average 34 Growers

The contract price for sweet corn lats year was $12.00 while the Frederick county price was $13.50. Why the difference? Cooperation between farmer and canner.

CO. H. MAKING DRIVE FOR RECRUITS

Interesting Display In Stores.

In the drive for 35 new members by February 15, Co. H. is showing the people of Carroll county some of the many interesting instruments used by the company in their training. Few people know of the many instructive articles used in the company and Captain Magin is showing some of the most interesting ones by having two fine displays, one in the large window of T. W. Mather & Sons, and at Nusbaum & Jordan's. In the displays one can see the following:

The large Browning machine gun, which was used in the late war to drive the Huns back to Berlin. These guns fire at the rate of 500 shots per minute. The range is up to three miles, the weight of the gun is only 37 pounds. The tripod weighs 48 pounds. The cost of these to the government is about $1,800. Each company is equipped with 4 of these guns the belt holds with 250 rounds and weighs 15 pounds. There is a machine for filling the belts, and the guns are carried on carts. In the displays one can also see, the range finder which is an important instrument which costs the government $400. Then they have the angle of sight instrument and the clinometer which are used in indirect or overhead fire. They also show the panoramic sight which can be used on the machine gun as a telescope sight or used for observation and many other uses. They also have a foot measure for getting the proper size shoes for every man to insure the utmost comfort.

In this display they will show the complete clothing outfit and equipment given to each member of the company as follows: 2 pair shoes, 4 pair hose, 2 suits underwear, 2 blankets, 2 cotton coats, 2 cotton breeches, 1 wool breeches, 1 pair wrap leggins, 1 campaign hat, 1 steel helmet, 1 dress cap, 1 wool coat, 1 wool overcoat, 1 shelter half, 5 tent pins, 1 rope, 1 pack carrier, 1 bed sack, 1 mess outfit, 1 first aid pack, 1 canteen.

Among other things on display are a plane table used for making maps, 6 Springfield rifles, a machine gun, also full equipment for horses such as saddles, bridles blankets, etc., literature on drills of sounds, platoons and machine gun firing, field telescope and electric signal lamp used to send messages by dot and dash code.

A cup won by the present Company H. in a competitive machine gun contest between six companies of machine gunners at Edgewood, Md., at the summer camp of 1922 is shown. Up to the present date two new members have enlisted: Chester R. Brown and Arthur R. Wantz, who is an ex-service man of the 313th regiment.

WEDDINGS

JUDD—WILLIAMSON

Wednesday evening, January 30, 1924, at the parsonage of Kreider's Reformed Church, near this city, Miss Virginia W. Williamson, and Mr. Bernard S. Judd, of Shenandoah county, Va., were married by the pastor, Rev. J. W. Reinecke.

STONESIFER—MYERS

Saturday evening, January 26, 1924, at the parsonage of Kreider's Reformed Church, near this city, Miss Mabel Myers, of Pleasant Valley, this county, and Mr. Walter Stonesifer, of Tyrone, this county, were married by the pastor, Rev. J. W. Reinecke.

HARMAN—ADELSBERGER

Tuesday, January 29, 1924, Miss LaRue Adelsberger, daughter of Mr. and Mrs. Albert Adelsberger, of Emmitsburg, Frederick county, and Mr. Frank Harman, son of Mr. and Mrs. George I. Harman, of Taneytown, this county, were married in Thurmont, Frederick county, at the parsonage of the M. E. Church by the pastor, Rev. W. Stanley Jones. For the present Mr. and Mrs. Harman will reside in Emmitsburg. Later they will move to Taneytown.

RELIGIOUS NOTICES

PIPE CREEK CIRCUIT,
M. P. CHURCH

Pipe Creek: 10:30 morning worship. Election of church officials and delegate to conference.

9:30 Sunday school; 7:30 P M. evening worship.

UNIONTOWN CIRCUIT
CHURCH OF GOD

9:30 Sunday school; 10:30 morning worship, theme: "The Lord's Message to the Church of Pergamas;" 7:00 P. M. evening worship.

Wakefield: Sunday school and preaching in the afternoon.

UNIONTOWN LUTHERAN CHARGE

Emmanuel (Baust): 9:30 Union Sunday school; 10:30 worship and sermon.

St. Paul's: 9:30 Sunday school; 6:30 P. M. C. E.; 7:30 divine worship. Miss'onary Society, February 7, 2:30 P. M., at Mrs. L. F. Eckard's.

Mt. Union: 1:30 P. M. Sunday school; 2:30 Jr. C. E.; 7:00 Sr. C. E.

CARROLL REFORMED CHARGE

Jerusalem (Bachman's Valley) Divine service 10 A. M.

St. Benjamin's: Sunday school 1 P. M. Divine service 2 P. M. C. E. Society will visit Kreider's Lutheran Society at 7:30.

J. W. Reinecke, pastor.

EXECUTIVE COMMITTEE ELECTED BY FARM BODY

M. Melvin Stewart was reappointed secretary-treasurer of the Maryland Agricultural Society-Maryland Farm Bureau Federation and a new executive committee was named at a meeting of the board of directors.

The four new members of the executive committee are E. H. E. Thierhoff, Caroline county; E. E. Nock, Worcester county; George I. Gardiner, Charles county, and Mrs. J. W. Jones, Montgomery county.

Mrs. Jones is the first woman elected to a place on the executive committee of the board of directors. She also is chairman of the state home and community committee of the federation.

Mr. Gardiner, the new Southern Maryland representative on the executive committee, is president of the Maryland Tobacco Growers' Association, affiliated with the Maryland Farm Bureau Federation.

PARENT—TEACHER MEETING

A meeting of the Westminster Parent-Teacher Association will be held in the High School building on Monday evening, February 11th, beginning at 8 o'clock. Efforts are being made to provide an interesting program. A plan is being worked out by which parents will be given an opportunity to visit the various classrooms where the teacher in charge will explain the work to be done in that period, giving reasons for the methods employed in conducting the work of the class. It is hoped that parents will avail themselves of this opportunity to learn something about the work their children are doing in school. The plan will be more definitely outlined next week.

W. M. COLLEGE SUSPENDS PRACTICE

Varsity To Play Frederick Blue Ridge League In Baseball.

Western Maryland College suspended basketball practice Monday for the remainder of the week, due to the fact that it is examination week here at the college and all the students are thinking of everything else but athletics. Practice will be resumed on Monday, February 4th in preparation for the playing of Blue Ridge in Westminster on February 6.

Negotiations were entered into Monday by Herbert Armstrong manager of the Frederick Blue Ridge League and D. K. Shroyer, Athletic Director of Western Maryland College whereby arragnements are being made for the playing of Frederick Blue Ridge League in baseball. Western Maryland expects to have the best baseball team in the state this year. Some exceptionaly good material having enrolled in the college last fall. It will be announced within the next few weeks concerning a southern baseball trip, no definite information having been given out to date.

Wrestling Team.

Wrestling practice has been discontinued for the remainder of the week but will be resumed Monday in preparation for the hard schedule which follows. The wrestling team is progressing very rapidly and before the end of the season the Green Terror Grapplers will be ranking in the mat world.

ADDITIONAL LOCALS

Margaret Gillelan, granddaughter of Mr. and Mrs. George W. Albaugh, this city, is ill with pneumonia.

Mrs. Howard S. Englar, Baltimore, is visiting Mrs. Charles H. Lantz, this city.

Thursday Mrs. Jesse Chrest and son Charles, this city, visited her sister in Baltimore.

The interior of the cigar store of Harry Rosenstock, this city, is being painted by S. Burnett Gross.

Mrs. Grover Schwab, of Indianapolis, Indiana, who was ill at the home of her parents, Mr. and Mrs. Levi Barnes, this city, is improving.

To-night at 8 o'clock a message for Maryland Endeavorers will be broadcasted by Alfred S. Day, a former president of the Maryland C. E. Union, from WEAR, the radio station of the Baltimore News, and American.

Sunday at 2:45 and 10:30 P. M., Dr. Daniel A. Poling, associate president of the United Society, will broadcast a special Christian Endeavor message from WEAF, New York City, the radio station of the American Telephone and Telegraph Company.

This evening in the Armory, this city, the Westminster High school quint will play the Blue Ridge College second basketball quint, and the recently organized Union Bridge High quint will play the Westmintser High second. First game will begin at 7:30.

Tuesday Dr. Jacob J. Weaver Jr., president of the First National Bank this ctiy, came here from Washington, D. C., where in the winter he resides with his daughter, and presided at a meeting of the directors of the bank. He is not improving in health very rapidly.

Tuesday next from 7 to 10 P. M., at the residence of Mrs. David Byers, opposite the Westminster Hotel, the Rainbow League of the Church of God, this city, will hold a rainbow supper. Ice cream, home-made cakes, pies, candy, a quilt and many useful and fancy articles will be on sale.

At her home on Bishop street, this city, Mrs. Clark Taylor gave a quilting party Wednesday for Mrs. Fred Walkling, and an enjoyable time was had. Best of all was the delicious dinner which was served by Mrs. Taylor and her mother, Mrs. Knight, which consisted of oysters, chicken, ham and all the good things of the season. Those present were: Mrs. Taylor, Mrs. Knight, Mrs. Walkling, Miss Emma Lippy, Mrs. John Kauffman, Mrs. Jesse Berman, Jesse Taylor, Mrs. Bartholomew, Mrs. Breese, and Mrs. Annie Engle, Baltimore.

COURT HOUSE NEWS

MARRIAGE LICENSES ISSUED

Oscar L. Maines and Mabel E. Penn, Woodbine.

Ralph E. Bloom and Mary A. Cushing, Westminster.

Lester E. Moul and Elizabeth J. Livingstone, Dover, Pa.

Clarence F. May and Ruth N. Moore, New Windsor.

Edward Rabenstein and Evelyn Hull, Hanover, Pa.

Richard Flickinger and Effie Jacoby, Hanover, Pa.

William Franklin Stonesifer and Mabel E. Myers, Pleasant Valley.

Charles H. Byers and Anna M. Halter, Westminster.

Emory C. Tracey and Nellie A. Mays, Parkton, Md.

Bernard S. Judd and Virginia W. Williamson, Page county, Va.

TRANSFERS OF REAL ESTATE

Charles H. Basehoar et al to D. W. Garner, 8000 sq. ft., $10.

Oscar D. Gilbert to Paul T. Bond and wife, 4224 sq. ft., $10.

Nathan E. Young and wife to Frank W. Skeggs and wife, 25,264 sq. ft., $5.

Charles A. Smith et al to Maurice E. Clary and wife, 3 roods, $1800.

Arthur W. Will et al to Ray Yohn and wife, 5a, $10.

Klee & Hoff to Edward O. Weant, lot of land, $10.

Edward O. Weant and wife to Chas W. Klee, lot of land, $10.

John W. Kelbaugh and wife to Jas. Harrie Vandever and wife, 9,000 sq. ft., $10.

Ephraim W. Garrett to Horace P. D. Garrett, 3 tracts, $1,000.

Walter F. Brilhart and wife to C. Robert Brilhart and wife, 104 a, $10.

C. Robert Brilhart and wife to Walter F. Brilhart and wife, 33 a, $10.

Frederick Schlerf and wife to Rob't. C. Hoffman and wife, 40 a, $10.

J. Walter Thomas and wife to Wm. H. Robertson and wife, 137 a, $10.

M. Luther Helwig and wife to Washington Camp No. 7. P. O. S. of A., 57 sq. prs., $300.

ORPHANS' COURT

Monday, Jan. 28.—The last will and testament of James C. Hewitt, deceased, was duly admitted to probate and letters testamentary thereon were granted unto Carrie A. Hewitt, who received warrant to appraise and order to notify creditors.

Virgia David Saylor, executrix of Octavia Saddles, deceased, returned inventory of personal property.

Mary Elizabeth Myers, executrix of Mary Elizabeth Starner, deceased, returned inventory of money and settled her first and final account.

George W. C. Leppo, administrator of William A. Leppo, deceased, returned inventory of debts, report of sale of personal property and settled his first and final account.

Tuesday, Jan. 29.—Letters of administration on the estate of Mary Menche, deceased, were granted unto William H. Menche, who received warrant to appraise personal property and order to notify creditors.

The sale of real estate of Eliza Jane Manahan, deceased, was reported by Jesse L., and Addie B. Manahan, on which the Court issued order ni si.

Letters of administration on the estate of Amon Evans, deceased, were granted unto Harry S. Owings, who received order to notify creditors and who returned inventory of money.

Letters of administration on the estate of John William Fleming, deceased, were granted unto Thomas B. Fleming, who received warrant to appraise personal property and order to notify creditors. This administrator returned inventories of personal property and current money, and received order to sell the former.

Letters of administration on the estate of Nancy Taylor, deceased, were granted unto Lee O. Warfield, who received order to notify creditors and who returned inventory of debts due.

The following sales of real estate were ratified by the court on Tuesday, January 22nd, 1924: Real estate of David E. Stem, deceased; real estate of J. Osko Shipley, deceased.

Wednesday while Mr. and Mrs. William N. Keefer, this city, were going through Littlestown, Pa., the auto in which they were riding was struck by another one which was being driven out of an alley. To avoid a more serious accident Mr. Keefer applied the brakes to his auto which caused it to skid into a tree and curb, breaking the right rear wheel. The machine was brought here to the Palace garage for repairs. No one was injured.

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