THE TRANSCRIPT

Entered at the Postoffice at Chestertown, Md., as Second Class Matter.

IN this issue appears an advertisement from the County Commissioners expalining in detail the reasons for the high tax rate which they were compelled to levy last June. Every taxpayer in this county should carefully read this advertisement and if they need any further information call at the Commissioners' office when they are in session and interview them. The last two years have been exceptionally expensive years in all branches of business, and every business interest has felt the terrible advance in all overhead costs. It could hardly be expected that with the expenses of every other branch of trade advancing that our public expenditures should not advance in the same proportion as did other business concerns. The Commissioners of Carroll County refused to appropriate a sufficient sum to take care of their public expenses and they now find themselves confronted with a deficit of about $100,000 and are unable to provide money to pay their school teachers. The conditions there are embarassing to the county officials, the school board and the school teachers. Read and analyze what the Kent County Commissioners say in this advertisement.

PERSONAL AND SOCIAL

J. Newell Graham, Esq., and friend, Mr. Maddox, of Baltimore, spent the week-end the guests of the former's relatives here.

Capt. Carey Jarman, of Baltimore, was home for the week-end the guest of his parents, Dr. and Mrs. T. Allan Jarman.

Mr. Allan Harris, of Rockford, Ill., was the guest several days recently of his parents, Mr. and Mrs. A. A. Harris.

Mr. Herbert Usilton sprained his right ankle the other day in a basketball practice game.

Mr. Robert Moffett, Jr., is housed with tonsilitis.

Mr. and Mrs. E. A. Culver have been entertaining his brother and wife, recently.

Mrs. F. G. Usilton and Mrs. Wm. T. Brown have been named as delegates to the National Woman's Party Convention, which met in Washington this week.

Mr. Jesse H. Usilton has been visiting his son, Ralph, at Worton Point.

Messrs. Wm. G. Smyth and T. Barclay Kilbourne were raised to the sublime degree of Master Mason on Wednesday evening last by the Chestertown Lodge of Masons.

Mr. Arthur Skipper, of Baltimore, has been the guest of his grandmother in Queen Annes for several weeks.

Mr. Frank Robinson, who has been quite sick for some months, is convalescing, we are glad to state.

Mr. Gilbert Hadaway, one of Chestertown's efficient and accommodating butchers, has accepted a position with Mr. Robert Moffett.

Mr. Price, who resides on the Parker farm, in Queen Anne, near town, had a painful cataract removed from one of his eyes recently and is getting along nicely.

Mr. Howard Walls, who had an abscess on his brain and was operated on, is improving rapidly.

The infant daughter of Mr. and Mrs. Harry Skirven was baptized Sunday morning at St. John's R. C. Church at Rock Hall by Rev. Father Earner, receiving the name of Dorothy Anne.

Mr. John E. Barnes was the guest of his sister, in Baltimore, last Saturday.

Mrs. H. D. Weyl, of Wilmington, has been the guest of Mr. and Mrs. B. A. Barnes.

Mrs. J. W. McIntyre is the guest of Baltimore relatives.

Mr. and Mrs. John Jester, Jr., of Wilmington, were week-end guests of the former's parents, Mr. and Mrs. John Jester.

Miss Jane Miller, of Baltimore, is the guest of friends in town.

Mr. Clarence Armstrong, of Wilmington, was the week-end guest of his father, Mr. Edward Armstrong. He recently broke a finger while working in the shipyard.

Mr. and Mrs. Fred G. Usilton entertained a few friends at dinner at their home on Washington avenue Thursday in honor of his birthday anniversary.

Mrs. Jess Smith, of Philadelphia, is spending some time the guest of Mr. and Mrs. Earle A. Barnes.

Mr. and Mrs. Edwin Corwin are the guests of relatives at Salem, Mass., and Newburgh, N. Y.

Mr. H. F. Jefferson spent Monday in Philadelphia on business.

Mr. Zay Davis is visiting in Wilmington.

Mr. Horace Reed is spending the week in Wilmington and Washington.

Miss May Duyer, of Baltimore, is the guest of her mother, Mrs. Ada Duyer.

Mrs. Ada Duyer has been quite sick for the past two weeks.

Mrs. S. A. Ivens is quite sick at her home on High street.

Mrs. Benjamin F. Rust is critically ill at her home near the old depot.

Mrs. William Peacock, of Massey, is the guest of her aunt, Mrs. Frank E. Duyer.

Mr. W. B. Coleman observed his birthday anniversary on Thursday evening at his home on S. Front street.

Mr. H. W. Vickers, chairman of the State Conservation Commission, was home several days this week.

Dr. H. C. Hughes will take a special course in New York, commencing Feb. 28. His office will be closed until March 7.

Mr. Robert F. Huey has been confined to his home with a bad cold this week.

Mr. Richard H. Collins, Jr., and Mr. John H. Collins are guests of their parents.

Mrs. Thomas Ayres is the guest of friends and relatives in Rock Hall.

WEDDINGS

The home of Mr. and Mrs. William Robert Huey, in Chestertown, was the scene of a pretty wedding at noon on Feb. 15, when their sister, Miss Margaret Pauline Huey, became the bride of Mr. Ralph Sharp Brown, a young business man of Federalsburg, Md. The ceremony, which was performed by the Rev. N. O. Gibson, was witnessed by a few relatives and close friends of Miss Huey and Mr. Brown. As the bride and groom descended the stairway into the living room, Miss Anna Brown, sister of the groom, accompanied by Mr. Joseph N. Wheatley, violinist, sang sweetly, "O Promise Me." A buffet luncheon was served to those present, after which the bride and groom, amid showers of good wishes, left for their honeymoon. They will be at home to their many friends in Federalsburg after March 1.

Resolutions Of Respect

Since it has pleased God to remove from our midst our dear Christian brother, Mr. Samuel Vannort,

Be It Resolved, 1st, That in his death St. James Church has sustained an irreparable loss. His place can never be filled. Being the oldest member he was esteemed and loved by all. His advise was sought in all activities of the church, and he always responded in a kind, generous, sympathetic manner.

Second, That while we mourn the departure of our brother, we thank God for the noble example of his faithful life and trust that its purifying influences may long be felt in our lives.

Third, That as an honorary member of the Ladies' Aid of his church, he was interested in their work and ever ready to help in every way possible for the betterment of conditoins, never shirking responsibilities. He was most liberal in every demand of his church.

Fourth, that we tender his widow and daughter our deepest sympathy in their bereavement and commend them to his God for comfort.

Fifth, Resolved, that we publish in the Methodist Protestant and the Co. papers these resolutions, send a copy of them to our dear Sister Vannort, and place them in the minutes of the record book of the Ladies' Aid Society of St. James Church. Signed:

ANNIE C. USILTON,
IDA C. LOLLER,
MARGARET A. MORRIS.

—A committee composed of the Mayor and City Council of Salisbury and a number of prominent citizens of Salisbury, visited Chestertown yesterday in the interest of the Tidewater Lines, Inc. This line proposes to put in operation a motor transportation service on the Eastern Shore of both passenger and freight which will connect all of the Eastern Shore towns.

Notice of Dissolution.

The partnership heretofore existing between Mrs. Emma Shafer, E. L. Redmile and W. T. Hague, is hereby dissolved by mutual consent.

Mrs. Emma Shafer is retiring from the business because of impaired health.

Messrs. E. L. Redmile and W. T. Hague, having purchased the interest of Mrs. Shafer, the business will be continued under the old firm name of Shafer, Redmile & Co.

The old firm, in retiring, wishes to express its appreciation of the valued support of its many friends and patrons and solicits for the new firm the continuance of the same loyal patronage.

All persons indebted to the old firm are urged to make prompt settlement.

MRS. EMMA SHAFER,
E. L. REDMILE,
W. T. HAGUE,
Trading as Shafer, Redmile & Co.
(f19-6t)

Caldwell's Bazaar

GALENA, MD.

The Third Sale of the Season
I will sell at my stables in Galena

WEDNESDAY, FEB. 23, 1921

rain or shine
beginning at 11.30 a. m. sharp

BETWEEN 30 and 40 HEAD HORSES, MULES AND COLTS

consisting of several real extra fine mated teams of mares and mules, and some very good odd mules. 2 mares, 5 yrs. old, well mated, weigh 2300 lbs. 1 large Bay Mare, quiet for lady to drive.

Sold horses at last sale from $11 to $185 each; mules from $140 to $290 per pair.

25 OR 30 HEAD CATTLE

Several good fresh cows with calves by side, fat cows and springers, two stock bulls.

150 head Pigs and Shotes, several fat hogs. Lot of poultry, 3 turkey hens and 2 Young Gobblers. Lot of Blankets, carriages and harness, furniture, etc.

TERMS—Strictly cash.

S. G. CALDWELL.

Will sell anything for you on commission at this sale.

Next sale Wednesday, March 9.

—Subscription to The Transcript is $1.50 per year.

Resolutions of Respect

Whereas, the Old Kent Chapter D. A. R. realize the great loss it has sustained by the death of the chaplain, Mrs. Sarah C. Corey;

Whereas, it is recalled that she helped so materially in establishing a Chapter of the D. A. R. in Chestertown, Md.;

Whereas, her presence was an inspiration to every member, and her death will be a personal loss to every member.

Therefore, Be It Resolved, That Old Kent Chapter D. A. R. extends its heartfelt sympathy to the sadly dereaved daughter in this hour of deepest grief.

Resolved, That a copy of these resolutions be sent to her daughter, Mrs. Wm. G. Smyth, and to the county papers, and that they be inscribed in the minutes of the chapter as a memorial of love and respect.

CORDELIA ANNA SIMMONS,
CATHERINE FORD WALKER,
FANNIE E. STUART.

—Mr. J. S. Pinder, of Price, has several large lemons on home-grown plants at his home.

—TO— THE TAX-PAYERS

OF KENT COUNTY

In making the tax rate of $2.51, which we were forced to levy last June, we issued a statement which we felt fixed the cause for making such a high rate.

It seems, however, that we have not made the cause plain to some of our tax payers and we, therefore, feel it our duty to go into the conditions with more detail that the public may have the facts.

There was spent on the public roads of the county from June, 1919, to June, 1920, the sum of $95,815.35, made up as follows:

Regular Road Fund	$53,546.93
Resurfacing Betterton-Still Pond Road.....	28,041.52
Tolchester Road.....	3,719.92
Improvements on Turner's Creek Road.....	1,181.55
Equipment	9,325.43
Total Road Expenditures	$95,815.35

Of the above total road expenditures, approximately $65,544.21 was spent by the retiring Board (controlled by the Republicans), from June, 1919, to December, 1919, although they levied only $26,616.76 (Levy of June, 1919) for the entire year's road work, leaving for the spring work, which includes practically all grading and tractor work, approximately $30,271.14. The latter amount represents the sum spent by the present Board from December, 1919, to June, 1920, on all roads in the County. Every one knows that at least two-thirds of the yearly road work should be done in the spring of the year and after July nothing should be done on the roads except filling in holes, ruts, etc., in order to make the roads safe for travel.

The Republican controlled Board of County Commissioners from June,1918, to June, 1919, allowed the sum of $40,251.08 to be spent on the County roads, and notwithstanding this expenditure, when they made up the levy in June, 1919, they provided only $26,616.76 for the coming year's work, which sum represents the smallest amount which the law absolutely required them to levy, viz, 20 per cent.

The purpose of this levy and the result therefrom is self-evident: approaching a general election in the county, when the two Republican Commissioners were seeking re-election to office, they reduced the tax rate of that year to an improperly low rate in order to claim credit for an economic administration, knowing full well that the amount necessary for road work over and above the amount actually levied for this purpose would be paid by certificates and then be added to the 1920 rate.

Had the Commissioners levied in June, 1919, for road work an amount at least equal to the 1918-1919 expenditures, there would have been a saving in the 1920 rate of at least 13 cents on the dollar, and had this same Republican controlled Board of Commissioners, during the period of their political campaign, kept the June, 1919 to December, 1919, expenditure of $65,544.21 to an amount equal to one-third of the sum of $40,251.08, which should have been levied, there would have been a further reduction in the 1920 rate of 50 cents on the dollar.

Thus it is easily seen that the Republicans, manipulating the affairs of the county for political purposes, are actually to blame for 63 cents increase in the 1920 tax rate on the Road item alone.

But let us go a step further.

SCHOOL EXPENSES

Last year there was levied by the retiring Board for School purposes $65,063.45, although the School Board asked in their budget $79,813.45. Among the items in this budget that were cut was fuel. In 1918 the retiring Board allowed the School authorities $6000 for fuel. In 1919, in the face of increasel coal prices, their request was cut to $4500, which was $2000 less than fuel actually cost the School Board, or nearly 2 cents on the tax rate.

Another item cut was Attendance Officer, for whom no provision was made by retiring Board, although the law is very clear and mandatory on appointment of same. This item, covering salary and traveling expenses, amounted to $900.00; and was an item our Board had to meet, as the old Board had refused to allow it.

In our levy of last June we allowed $118,996.99. Among several things responsible for this increase we might mention first increase in teachers' salaries. This increase was made only after careful consideration and at the urgent request of entire School Board, supported by public sentiment generally.

Our last legislature passed a law increasing teachers' salaries and the small additional increase was granted only to meet exact schedule of Cecil, one of our neighboring counties, and other counties as well. It is practically the same schedule that the citizens of Baltimore County forced on that Board of County Commissioners at a recent massmeeting. Of this school levy it took $12,500 to establish High Schools at Betterton and Galena, both of which places had fully qualified under the law and had fully met conditions as laid down by State Board of Education, also a part of this sum was used to raise Rock Hall from a second group to a first group High School.

Another item was the bill for $6000 building deficit for Galena School, which was passed by 1920 legislature.

Another was $2000 for sanitary improvements at Fairlee, which we were told by school authorities was demanded by State Health officials.

From above it will be seen that before fair comparison of the two budgets can be made the $20,500 should be deducted from this year's school levy of $118,996.97, leaving $98,496.97. Increased prices on fuel and other things at time our last levy was made might even reduce this further before the two might be fairly compared. This extraordinary school expense, not including the increase of teachers' salaries of $20,500, would make an addition of about 18 cents on tax rate.

The average amount received by our County during past two years from State Board of Education was $30,527.71 and not $40,000.00, as some of our taxpayers have been led to believe.

Regarding Alms House condition, we must admit cost of maintenance under former Board of Trustees has been very high, but under present system of book-keeping no direct credits of farm show to offset expense, and while we are endeavoring to cut all needless expense at Alms House, if after this year's management, under our new Board of Trustees, conditions do not improve, we will not hesitate to recommend use of bill passed by last legislature, permitting sale of Alms House Farm.

Regarding the lateral road fund of $21,525, there were two ways to provide this fund—direct levy or certificates.

No bond issue was passed by our last legislature and none would have been of any use if it had passed.

To us it seemed much better to levy our amount than issue certificates, pay interest on them and merely carry forward to make a double burden next year.

This fund either had to be raised by our county in 1920, or forfeit state and federal amounts provided to meet it.

We know of no other way by which our tax rate could have been materially lowered under present laws in effect, and we wish to support fully the schedule of teachers' salaries as being fair at the time our levy was made.

In conclusion, we believe that after a careful study of the above statement, the taxpayers of our county must see that if the Republican controlled Board of County Commissioners in June, 1919, had levied an amount sufficient for the county's expenditures of that year, the 1920 tax rate would have been reduced by at least 63 cents on the dollar and their failure to levy such an adequate and proper amount caused a part of the exceedingly high tax rate of the present year.

In addition, we have shown that the extraordinary school expenses necessitated an increase of at least 18 cents on the dollar, to say nothing of the increase in teachers' salaries, and that the appropriation for the lateral road fund necessitated an additional expense of about 19 cents on the dollar.

These three items alone amount to $1.00 increased tax rate and we believe the public appreciates the difficulty under which the present Board labored when they struck the 1920 levy.

By order,
GEORGE H. CANNAN, Pres't.
ARTHUR H. BRICE
N. V. WALTERS
Commissioners of Kent County, Md.
John Medders, Clerk.

WILLIAM F. RUSSELL, Jr., Attorney.

Trustee's Bankrupt Sale

—OF—

Valuable Store Goods and Fixtures

Under and by virtue of an Order of the District Court of the United States for the District of Maryland, passed in the case of Gilbert M. Hadaway and William C. Hadaway, co-partners, trading as G. M. Hadaway & Brother, and individually, bankrupts, dated the 10th day of February, 1921, the undersigned, as trustee of the estate of said bankrupts, will offer for sale, at public auction, on the terms hereinafter set forth, on the premises recently occupied by said bankrupts at the corner of High and Princess Streets, in Chestetrown, Kent County, Maryland, on

Friday, March 4, 1921

beginning at 2 o'clock p. m., the following described personal property, to wit:

All the Stock in Trade belonging to said bankrupt estate, consisting of Groceries, Can Goods, Soaps, Tobacco, etc., representing the stock kept for sale by said bankrupts.

And also the Fixtures and Furniture in the said store, consisting of an Iron Safe, Ice Box, Meat Slicer, Saw, Knives, Butcher's Tools, Computing Scales, Electric Light Fixtures, one Slaughter House and Hog Scalder, Oil Tank and Electric Coffee and Sausage Grinder.

TERMS OF SALE—The terms of sale are cash on day of sale.

S. SCOTT BECK, Trustee.
John T. Jester, Auctioneer.

To the Creditors of Gilbert M. Hadaway and William C. Hadaway, co-partners, trading as G. M. Hadaway & Brother, and individually, bankrupts.

Take notice that the property mentioned in the foregoing advertisement this day inserted in the Chestertown Transcript and Kent News will be offered for sale at the time, place and upon the terms therein stated.

SIDNEY P. TOWNSHEND, Referee.
Dated at Chestertown, this 19th day of February, 1921.

NOTICE TO CREDITORS

Notice is hereby given that the undersigned has obtained from the Orphans' Court for Kent County letters ancillary on the personal estate of

E. M. COPPERFIELD,

late of Philadelphia, deceased. All persons having claims against said deceased's estate are hereby warned to exhibit the same, with the proper vouchers thereof, to the undersigned on or before the 12th day of August, 1921, otherwise they may by law be excluded from all benefit of said deceased's personal estate.

All persons indebted to this estate must settle at once.

Given under my hand this 4th day of February, 1921.

E. THOMAS MASSEY,
f19-4t Adm. Ancillary.

Tolchester Company

CHANGE OF SCHEDULE

SASSAFRAS RIVER LINE
Effective Feb. 26, 1921
(Weather and ice permitting)

Steamer will leave Baltimore Saturdays at 2.30 p. m. for Tolchester, Worton Manor, Betterton and Fredericktown.

Leaving for Baltimore Mondays from Fredericktown at 7.00 a. m.; Betterton 8.15 a. m.; Worton Manor, 9.00 a. m.; and Tolchester 10.00 A. M., arriving in Baltimore about noon.

PORT DEPOSIT AND HAVRE DE GRACE LINE
(Effective March 3, 1921)

Steamer will leave Baltimore Thursdays at 7.00 a. m., for Tolchester, Betterton, Havre de Grace and Port Deposit. Returning to Baltimore same day, leaving Port Deposit 1.00 p. m., Havre de Grace 1.30 p. m., Betterton 2.45 p. m., Tolchester 4.00 p. m., arriving in Baltimore about 6.00 p. m.

TOLCHESTER SPECIAL

Saturdays, beginning Feb. 26, 1921, steamer leaves Baltimore for Tolchester at 7.00 a. m. and at 2.30 p. m.

Leaves Tolchester for Baltimore at 9.00 a. m. only.

TOLCHESTER CO.

TAKE WARNING

Act Quick

Buy now while you get **20%** off on your purchase. No discount after March 1st. Only a few more days to buy at these prices:

$150 Farm Wagons now.....	$120.00
$100 New Way Corn Planter, with Fertilizer Attachment...	$80.00
$80 New Way Corn Planter now only.....	$64.00
$75 Oliver Riding Plow now.....	$60 00
$225 New Idea Spreader now....	$180.00
$35 Set Harness now....	$28.00
$2.25 Ames' Shovel or Spade....	$1.80
$3.25 No. 1 Onedia Jump Traps..	$2.60
$160 Majestic Range now.....	$130.00
$80 Penn Ester Range now.....	$64.00

AND EVERYTHING ELSE IN SAME PROPORTION

The Graham & Thomas Hardware Co.,

Parks Building, Chestertown, Md.

J. H. HILL

Chestertown, Maryland
Life Insurance Agent.

Representative of the Penn Mutual Life Insurance Company.

All business given prompt attention.

In office at Chestertown every Monday, Wednesday and Saturday; other days by appointment.

JULIAN T. POWER
OPTOMETRIST,
Phone 166R Chestertown, Md.

MECHANICS' HALL

Picture Parlor

ROCK HALL

Saturday, Feb. 19—"Out of the Storm," by eminent authors; also universal comedy.

Pictures start at 7.30 p. m.

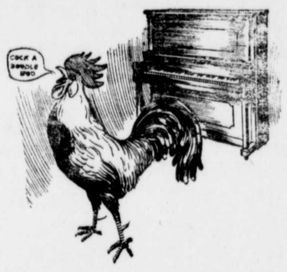
WANTED

Will pay Philadelphia prices, with no commission, for fresh farm eggs, large fat hens and young chickens. Send me your price on good fresh butter and small porkers too.

S. F. JOPP,
f19-4t. 241 Market St., Chester, Pa.

OUR FEBRUARY SALE OF

Pianos, Player Pianos



—AND—

SEWING MACHINES

Beginning with February 15th, for Two Weeks Only, we are offering 20 per ct. off on New Pianos and Player Pianos, and 25 per ct. off on New Sewing Machines.

We have the White, Standard, Singer, Paragon and Cleveland Machines for you to select from; also Second Hand Drop Head Singers from $15.00 to $25.00.

W. P. NEWNAM

Phone 224. Chestertown, Md.

CLEARANCE SALE OF ENTIRE STOCK

To make room for spring goods for the next 30 days. Our entire stock of merchandise must be sold—Men's, Boys', Children's and a few Ladies' Underwear left.

$1.50 goods now.....	$ .87
1.25 " "	.68
Boys' $1.25 goods now	.68
$2.50 Sweaters now.....	1.32
1.50 " now	.68

Men's and Boys' Reduced from
$8.00 to $5.65 7.00 to 4 65 6.00 to 4.10
ALL SHOES REDUCED ACCORDINGLY.

Men's Belts $5.50 now.....	$4.15
" " 4 50 now	3.45
" " 4.00 now.	3.10

Horse Blankets, Stable Blankets all cut nearly half. Come look stock over and you will not leave without buying.

WEDNESDAY'S SPECIALS FOR 30 DAYS

8 boxes Yeast Powder	25c	1 lb Loose Coffee	14½c
15c Corn Starch	8½c	Arbuckle's Coffee	23½c
10c Corn Starch	5c	Best 45c Candy	29c
15c Cocoa	9c	25c can Tomatoes	14½c
6 bars good Washing Soap	25c	15c can Tomatoes	10c

Bes English Walnuts, Butternuts, Almonds, 2 lbs for 25c.
Corn Field Beans 8c quart, 4 quarts 25c.
Best American Sugar, 7½c; Rolled Oats 10c, 3 for 25c.

Come early, get your goods, pay cash and go home pleased.

Yours for Business,
B. S. SUTTON & SON.
BLACKS, MD.

Westclox-Alarms

BIG BEN
BABY BEN
SLEEPMETER
AMERICA

These Clocks represent the best effort of American clock-makers and guaranteed time keepers. For long life and quality of service they are the cheapest clocks on the market.

DIAMONDS KODAKS SUPPLIES SILVER WARE CUT GLASS CHINA
J. S. Kreeger
JEWELER AND OPTOMETRIST
WATCHES PHONE 53-J CHESTERTOWN, MD.

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