Phone Johnny on the spot for Coal—149.

There is comfort to be found in our coal for two reasons. One is berause it is rlean quality clear through and the other is that you can purhase it of us at a fair priue.

C. W. Kibler & Sons
Chestertown, Maryland

NOTICE TO CREDITORS

Harrison W. Vickers, Assignee
vs.
Leo Plummer and Mary Plummer, his wife
In The Circuit Court for Kent County
In Equity No. 2661

Ordered, this 15th day of November 1932, by the Circuit Court for Kent County, in Equity, and by the authority of said Court that the creditors of Leo Plummer, late of Kent County, deceased, and of Mary Plummer, and all persons who may be entitled to participate in the distribution of the surplus proceeds of sale remaining after satisfying the mortgage under which the real estate of Leo Plummer, deceased, and Mary Plummer, was sold, be and the same are hereby notified to file their clims with the Clerk of the Circuit Court for Kent County on or before the 21st day of January, 1933; Provided, a copy of this order be published in some newspaper printed and published in Kent County, Maryland, once in each of four successive weeks before the 21st day of December, 1932.

LEWIN W. WICKES,

True copy,
Test:
ROBERT A. SHALLCROSS Clerk.

WILBUR ROSS HUBBARD, Attorney

ORDER NISI

Wilbur Ross Hubbard, Attorney and Assignee
versus
Blanche F. Harwood, Thomas S. Harwood

In The Circuit Court for Kent County
In Equity No. 2799

Ordered, this 29th day of November, 1932, by the Circuit Court for Kent County in Equity, that the sale of the mortgaged Real Estate mentioned in these proceedings, made and reported by Wilbur Ross Hubbard, Attorney and Assignee, under and by virtue of the Power of Sale contained in mortgage from Blanche F. Harwood and husband to Wilbur W. Hubbard and wie, dated June 3, 1929, and duly assigned to Wilbur Ross Hubbard for foreclosure and collection, be ratified and confirmed, unless cause to the contrary thereof be shown on or before the 3rd day of February next; Provided, a copy of this Order be inserted in some newspaper printed and published in Kent County, once in each of four successive weeks before the 26th day of December next.

The Report states the amount of Sales to be $4700.00.

True Copy,
ROBERT A. SHALLCROSS, Clerk.
Test:
ROBERT A. SHALLCROSS, Clerk.

A NEW VALUE
Combination Living Room, Bed Room
With Bath and Individual Refrigeration Service
$3.00 Single $5.00 Double
Hotel Walnut Park Plaza
PHILADELPHIA
Walnut St. at 63rd

Muddy Skins "Fade Away"

Dull ... drab complexions ... blemishes and those annoying defects... Disappear...as your skin assumes a smooth, delicate appearance of exquisite Beauty. This new charm is yours NOW .... start to-day.

ORIENTAL CREAM
GOURAUD
ALSO IN SOLID FORM
White, Flesh and Rachel Shades
Send 10¢ for TRIAL SIZE
F. T. Hopkins & Son, New York

SCHOOL DAYS — By DWIG

TAX PROBLEM OF THE FARMER

(BY MILES H. FAIRBANK)

PART V

The report of the Tax Survey Commission, recently submitted to the Governor and members of the Legislature, points out that "all in all, it is a fair statement that, at the present time, an undesirably heavy load of direct property taxation rests upon the farmers of the counties and upon the house owners and tenants of the cities." It proposes, as a means of relief, the maintenance of county roads from the gas tax and motor vehicle license fund, and a lower county rate on schools, the difference to be made up from some form of indirect tax.

In these recommendations the Survey Commission followed the program laid down by the Joint Tax Committee of the Farm Bureau and the Grange ast spring, which program had been indorsed subsequently by the various Board of County Commissioners and legislative leaders.

On roads there is a general agreement on the principle of how this part of the program could be carried out.

On schools there is a general agreement that the counties should be relieved of a portion of the burden. The Survey Commission recommended a plan whereby no county would be required to levy more than .40c on the $100.00 which, if the present educational standards be maintained, would mean that $3,200,000.00 must be found elsewhere. After discussing briefly the difficulties attending the enactment of a state income tax on sales tax, the Commission recommended a 10 per cent tax on the pari-mutual winnings at our four major race tracks.

At first glance this looked like a reasonable source of income, since it would average about four million annually, sufficient to take care of the school burden and provide a residue that should further reduce the State tax rate. As would be expected, this proposal drew forth objections from those interested in the race tracks and also from Judge William C. Walsh, a member of the Commission.

In his dissenting report Judge Walsh gives very substantial arguments that the proposed tax would seriously jeopardize the present state income from the tracks and he proposes as an alternative a sales tax on certain luxury commodities a luxury sales tax was recently indorsed by the State Grange as an alternative if proposed levy on race tracks was found to be impracticable.

The attitude of practically everyone interested in this tax reduction campaign has been that the 10 per cent. race track levy should be supported if investigation showed that the burden on the tracks would not be increased to a point that would jeopardize the present revenue, now totaling close to three quarters of a million annually to the state and substantial amounts in county taxes to those counties in which the tracks are located.

So much has been written in the press lately about the race track levy that it seems unnecessary to launch into a discusion of its merits here. It is sufficient to say that it now seems impossible to rally sufficient support to put any such measure across, since most of our eaders are convinced that the proposal is unsound. While, doubtless a small additional tax will be demanded at Annapolis next month, this source cannot be considered. Judge Walsh has pointed out that perhaps a 3 per cent. tax could be imposed without serious objection and at a recent meeting of the Joint Committee of the Farm Bureau and Grange, it was pointed out that a tax up to 5 per cent. could be imposed without placing Maryland tracks in an unfavorable position as compared to those in other states.

Several other proposals were made in the Survey Commission's report for raising additional revenue; one, increased license fees on commercial trucks; another, strict enforcement of the existing one-fifth cent per ton mile law on trucks.

Assuming that both of these suggestions are carried out, the income would be about three quarters of a million annually, far short of enough to carry out the proposals on schools.

It must also be remembered that no study of the tax question can be considered intelligent that does not take into consideration the financial situation of Baltimore City. Regardless of criticism or opinion the financial stability of Baltimore is of concern to the entire state and will necessarily figure in any legislative action on the tax question.

In short Baltimore City will need additional revenue. They must borrow from the State or get authority for a bond issue totaling over three million next year. This seems imperative and must be reckoned with.

While the farm organizations have always stood for a state income tax, it is obvious that such a tax will not meet the present situation. There is a general feeling among thinking tax students that a state income tax is the only scientific method of taxing and efforts should be made to get such a low on the books anyway. Dubtless an income tax law will be introduced at the coming session. The problems attending it are the questionable amount of income and the constitutinality, which must be tested.

In the meanwhile we are faced with the problem of raising money to replace the burden on real estate both in the counties and Baltimore City. This cannot be based on possibilities if relief is wanted at once. It must have some definite assurance of being equitably distributed, practically painless, easily collected, and capable of producing sufficient revenue.

It is the judgment of the leaders of our farm organizations that a sales tax of 1 per cent average, placed on certain commodities and business, more nearly approaches this than anything else at the present time and they have so recommended. (Next week, in th concluding article Mr. Fairbank will discuss the sales tax.)

STILL POND

Among those spending the holidays at their homes here were Misses Jennie Bowers and Clara Medders, of Brooklyn, N. Y., and Mr. Nelson Hackett, of Norfolk, Va.

Mr. and Mrs. F. B. Harper and children spent several days this week with her sister at Wilmington, Del.

The "True Crusaders" held their monthly meeting on Wednesday evening at the home of Mr. and Mrs. Wm. Clark a good number were present and enjoyed the evening, Misses Anna and Avis Clark and Charles and Galen are members of this Sunday School class.

Mrs. L. B. Harper, of Baltimore, Md., spent the holidays with her son, Mr. F. B. Harper and family.

Mr. Luke Nicholson and family have moved to Georgetown, Md.

The devotional service of the Epworth League will be lead on Sunday evening, January 1st by the pastor, Rev. J. L. Price.

Santa Claus brought Mr. and Mrs. Thomas Mann a little girl, mother and daughter are getting along nicely.

S HOPPING JEFFERSON'S

Well, dears, the last lap of our yearly marathon has arrived. It won't be long now. So take a good breath, tighten the old belt and finish that Christmas shopping with a flourish. Beware the old familiar feeling that's apt to creep over your numb brain this last week, the feeling that, "Oh, heavens,—anything, ANYTHING for Aunt Sue," or "I've never found anything for Sister to give Grandma, what SHALL I do?" After which you rush out dizzily and as likely as not come back with a stove lifter tied with pink ribbon and holly.

No, let's resolve highly to avoid the stove lifter type of gift. Instead consider these last minute life savers. Jefferson's is still going strong with ideas and you can be waited on quickly, too.

The linens are again my theme because you can't go wrong there. There's a delectable luncheon set of yellow peasant linen, woven in Czechoslovakia, effectively striped in deeper yellow and brown, runner, four doilies and four napkins, priced at $2.75. There's a little bridge set in apricot Porto Rican cotton embroidered with impudent Scotties for $1.00, and another of coarse natural linen appliqued in black and white, very smart and different, $1.25. And I also liked the bureau scarfs in cream linens, fringed and delicately appliqued, 69c each.

After pondering these very inexpensive gifties, go up a step and view the gorgeous handwoven linens displayed at Jefferson's. They are all the work of a really truly creative artist and any piece would be a prized and welcome gift. The large apple green cloth is $12. Stunning handbags are $2 only, as are some of the decorative table runners. These last run from $1.50 to $3.

Must I remind you again of the simply swell silk undies here? Especially the panty sets with exquisite Alencon lace. And so—Merry Christmas.

LYDIA LEE.

A COPELAND REFRIGERATOR

The "Copeland" Electric Refrigerator is the gift that will be sure to please, not only the wife but the whole family. The Copeland is made "for those who want the finest" and at no greater cost. Special price for Xmas selling. Now is the time to place your order so as to be already for Christmas morning.

Let us talk it over with you.

Terms cash or easy payment terms.

Jones & Satterfield
Chestertown Maryland
Phone 51.

What Is The Plant of Life

A. What was known by the aborigines and the early Mormon settlers in this country as the "Plant of Life" is an herb growing wild on the American Desert and containing properties most benificial to health and bodily welfare.

Q. Is the "Plant of Life" obtainable by the public generally?

A. Yes, it is now available for general consumption under the name of "Yerbavida."

Q. Just how does Yerbavida work upon the human system?

A. The endocrine glands are the alchemists which transmute chemical elements into physical stamina and mental power. Premature old age, disease, low vitality and fatigu result when endocrine glands become sluggish. Yerbavida revives the endocrine glands.

Q. Will Yerbavida eliminate constipation?

A. Although it contains no laxative of any kind, it wakes up the liver, which regulates bowel action.

Q. Will Yerbavida eliminate sleeplessness, nervousness and irritability?

A. Yerbavida is an anti-spasmodic which, by calming and quieting the nervous and muscular systems, promotes sound and refreshing sleep.

Q. Will Yerbavida relieve poisonous acidity and indigestion.

A. Although Yerbavida contains no drugs of any kind, it has shown marvelous results in eliminating heartburn, gas and acidity, thereby allowing Nature to heal even an ulcerated stomach.

Q. Is Yerbavida pleasant to drink?

A. You will find Yerbavida a very delicious and satisfying beverage; and if used regularly, you will prefer it to tea, coffee or any other drink.

Q. What does Yerbavida cost?

A. Yerbavida is very economical—a large package, enough to make 240 cups, can be purchased for only $1.00.

Q. How can I obtain Yerbavida?

A. If your local druggist cannot supply you, accept no substitute, but send $1.00 direct to Yerbavida Sales Co. 612 Southwest Bldg. Los Angeles, California.

B. FOX
Wishes his many friends a HAPPY 1933

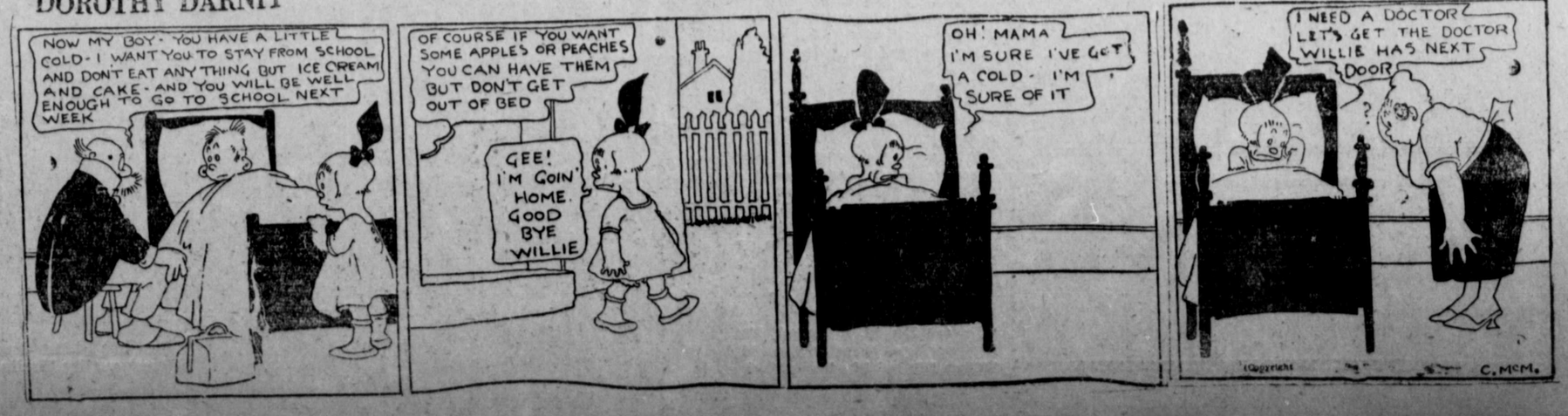
FOX'S
5 cent To $1.00 Store
Where Your Dollar Has More Cents

NOW A "Permanent" for $7.50

SHORT or Long, your hair waved to flatter your individual features. Each waveset just so . . each ringlet end placed to reflect youth and beauty. Make an appointment now to get a Eugene permanent.

Grey Beauty Salon
Over Jefferson's Store Phone 106

DOROTHY DARNIT — By Charles McManus



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