THE CHESTERTOWN TRANSCRIPT

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SATURDAY, JANUARY 25th, 1941

The Commissioners of Kent County this week declared a $1.25 tax rate for the year 1941 which is from January 1st to December 31st. This rate is based on fixed expenditures and payment of bonds together with money borrowed last year due to delinquent taxes. At the present time, according to a statement by the Commissioners, there are $79,000 in unpaid taxes on the books of the county. They further stated that if this amount could have been collected the 1941 tax rate could have been less than $1.00. With these facts in mind there is no doubt but that the tax payers of Kent County strongly favor some system of tax collection that will, in the future, avoid a tax raise due to delinquent taxes. A committee, appointed by the Commissioners to study the tax program of some of the counties that are practically without delinquent taxes, is at work.

If this committee can solve the present problem and legislative action can put their solution into effect, it will be welcomed.

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There has been considerable agitation from Baltimore City in favor of placing the assessment in the various counties directly under the jurisdiction of the State Tax Commission and take it out of the hands of the various boards of County Commissioners. Such action would destroy another freedom of the "Free State." An individual tax payer who thought his assessment was too high would have no opportunity to so express himself except by taking a long journey to Baltimore or Annapolis, appear before an assessment board who knows nothing about his property or the section in which it is located or its worth. More than likely he would have to hire someone to put his case before the State Board in a language which would be demanded and which a comparatively few persons know. As it is now the State Tax Commission appoints the various county assessors from a list submitted by the County Commisioners. If Baltimore maintains a high assessment in order to make the tax rate seem lower, let the tax payers of that city fight it out in their own bailiwick. The suggestion of equalized assessment in all parts of the State is more of a dream than a possibility. The value of property, and that is what assessment is based on, differs in every hamlet, town and city. The possible market, the convenieces offered such as sewers, electricity, telephone, roads and accessibility to stores, markets, school, etc., all have a direct influence on the value of property. Injustice and acres of red tape would follow if a central assessment bureau was established. Is it not far better to have assessment supervisors who are well acquainted with the property they are assessing than a group who know nothing about it? State control of the counties is something to be avoided rather than courted.

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The changing of the business year of the town of Chestertown to the calendar year has created a condition that can be corrected by amendment of the town charter according to present charter, the bi-annual election of two Councilmen is held in March and each four years a Mayor is elected at that time. According to the present setup the Mayor and Council strike a levy and fix a tax rate in January for the entire year with the result that possibly the majority of the Board may be new men who must operate on a tax rate set by their predecessors. Regardless of what the policies of the incoming officials are they are bound by a rate and levy established by the outgoing officials. This problem is confronting the present officials who have no alternative but to proceed with the levy until some correction is made in the charter. A possible solution would be to hold the bi-annual election in the fall or winter during odd years which are years in which there is no State or Federal election. This plan would allow the new officials to take office in time to strike their own levy, fix a tax rate and at the same time avoid any conflict with political activities which fortunately has been avoided in past elections. To make this change an act of the Legislature would be necessary and the term of office-holders would have to be shortened or lengthened during the process of making the change. The charter limits the tax rate to 75c except when bond issues have been made by Legislative action, but with the present charter provisions as to elections, it leaves a possibility of retiring officials to lower the rate to a point where their successors cannot operate. Expressions for or against this plan or a suggested new plan by the tax-payers of Chestertown can lead to a solution of the problem. The financial condition of this town is a healthy one and shows efficient management.

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Each month more young men are going to army and navy concentration centers for military training both through the draft and enlistment. These men, at a financial sacrifice are being made fit to defend this nation in case of war. They are doing their part and it is encumbent upon those who retain their civilian status to keep the wheels turning at home. There is rarely an issue of the metropolitan dailies that does not carry stories of strikes in key defense industries, many of which are for technicalities. In any emergency when this nation is threatened and the expenditure of large sums are necessary for defense, there is a grab by the individual to get as much as he can. One well remembers following the world war, when Congress granted an additional $1.00 a day for the underpaid men in the service, that these men were called everything from treasury raiders to unpatriotic citizens. How, when the comparison of salaries showed $1.00 a day for the men in the service and from $10.00 to $15.00 a day for men in industry, the comeback was, "that is all history and cannot happen again as the next time everyone will be placed on an equal footing." The next emergency has arisen and instead of the racketeering being stamped out, it is on the increase. Patriotism is again apparently almost confined to the men in uniform and school children and the grab for gain is going on unchecked. Labor is not entirely to blame as it is controlled almost completely by organizations which have become so strong that an individual does what he is told or else. An organized labor, controlled by the working man has its place in large industrial centers but with the present set up there is evidence of racketeers ruling labor as well as slowing industry. When men and women cannot secure employment with our Federal or State governments without paying part of their earnings to organizations that are not responsible to anyone, it is time that authorities take a hand.

The following editorial appeared in yesterday's issue of the Bel Air Times:

PACA HIGHWAY

The members of the Governor William Paca Chapter of the Daughters of the American Revolution, all of Harford, have for the past several months, and the fact is for more than a year, been engaged in an effort to have the state authorities name the new Philadelphia Road, from Baltimore to the Maryland line, the Governor William Paca Highway". They have interested not only their local members, but chapters from other counties and from Baltimore City, as well as many prominent citizens.

It would be eminently fitting to name the highway in this way, for Maryland has furnished few men more distinguished, both locally and nationally, than Governor William Paca. He was born in Harford County, near Abingdon, and for a time resided at "Rose Hill" the present home of Mr. William Sewell, at Abingdon, in sight of the present Philadelphia Road. He had a distinguished career, serving as the third Governor of Maryland from 1782 to 1785. He was a signer of the Declaration of Independence, and one of the ratifiers of the National Constitution, making Maryland the seventh state to sign. He was a member of the Colonial Assembly and one of Maryland's first Senators, as well as Chief Judge of the Court of Appeals and Admiralty. Among his other activities was his interest in education, and he was instrumental in obtaining the charter for Washington College, Chestertown. He was also a member of the group which wrote and drafted the first Constitution for this state.

Governor Paca was born October 31, 1740, at Chilberry Farm, near Abingdon, Harford County, Maryland. At that time Harford was a part of Baltimore County, and the members of the chapter feel that Baltimore County people should be as actively interested as Harford countians. Indeed, all the counties which were in the early days a part of Baltimore County, such as Harford, Carroll, Cecil and northern Kent, would be honored in thus designating the highway. Governor Paca can be called a true son of Maryland, since he was born in Harford, lived his early life at "Paca House", now Carvel Hall, Annapolis, and spent his declining years and is buried on the Eastern Shore, in Kent County, at "Old Wye".

In view of the fact that the road passes through Baltimore, Harford and Cecil counties, we feel that we are entitled to have a say in the name of the road, and that the authorities should consider this in their final determination.

Harford County appeals to the citizens of the whole state to help in this laudable effort, particularly to those of Baltimore, Cecil Carroll and Kent counties.

The cleanliness of any refrigerator is necessary for food economy and most vital for the health of the family.

The Portugese have an ancient proverb. A vacca se come conzida e o proco recozido—Beef is eaten cooked, but pork twice cooked.

When clothes are to be boiled. soak them first in cold suds overnight if possible, then put them in the boiler with warm suds made by dissolving soap chips in boiling water and adding cold water to reduce the temperature. Increase the heat slowly until boiling takes place. Boil briskly for about five minutes. Remove the clothes to a rinsing bath of hot water. It is more desirable to do this first, rinsing in a small amount of water, after which they may be rinsed again in a large quantity of warm or even cold water. Another rinse is necessary for bluing the clothes, if this practice is followed. It is almost more important to rinse the clothes thoroughly than to wash them well. Lack of sufficient rinsing is respnosible for more gray clothes than any other factor, unless it be the added complication of hard water.

Closing piano cover for the night keeps out dust and moisture.

When dusting a room, use a soft non-scratching and non-linting cloth.

All books in the house should be kept dry, as dampened book paste invites silverfish.

In washing mirrors, care is necessary lest water seep under frame or backing.

Notice To Creditors

FOR REAL ESTATE ONLY

This is to Give Notice, That the subscriber has obtained from the Orphans' Court of Kent County letters of Administration Cum Testamento Annexo on the estate of

ELLA DORSEY

late of said county, deceased. All persons having claims against said deceased are hereby warned to file in said Court their claim against said decedent, with the vouchers thereof legally authenticated, on or before the 18th day of July, 1941; they may otherwise by law, be excluded from all benefits of said estate. All persons indebted to said estate are requested to make immediate payment.

Given under my hand this 14th day of January, 1941.

B. R. FELLOWS,
Administrator C.T.A.

EDNA ELLIOTT, Register of Wills. j18

FIRST NATIONAL BANK OF CHESTERTOWN

Chestertown, Maryland

CHARTER NO. 13798 RESERVE DISTRICT NO. 5

REPORT OF CONDITION OF THE FIRST NATIONAL BANK OF CHESTERTOWN, IN THE STATE OF MARYLAND, AT THE CLOSE OF BUSINESS ON DEC. 31, 1940

(Published in response to call made by Comptroller of the Currency, under Section 5211, U. S. Revised Statutes.)

ASSETS

Loans and discounts (including no overdrafts)		$407,206.94
United States Government obligations, direct and guaranteed		109,264.38
Obligations of States and political subdivisions		6,000.00
Other bonds, notes, and debentures		143,486.56
Corporate stocks, including stock of Federal Reserve bank		3,000.00
Cash, balances with other banks, including reserve balance, and cash items in process of collection		256,049.94
Bank premises owned $35,000.00, furniture and fixtures	$4,669.00	39,669.00
Real estate owned other than bank premises		1,500.00
Other assets		22.39
Total Assets		$966,199.21

LIABILITIES

Demand deposits of individuals, partnerships, and corporations		$337,202.46
Time deposits of individuals, partnerships, and corporations		473,277.82
Deposits of U. S. Government (including postal savings)		5,000.00
Deposits of States and political subdivisions		29,799.17
Deposits of banks		10,132.59
Other deposits (certified and cashier's checks, etc.)		1,630.30
Total Deposits	$857,042.34	
Total Liabilities		$857,042.34

CAPITAL ACCOUNTS

Capital Stock:	
(c) Common stock, total par	$50,000.00
Surplus	50,000.00
Undivided profits	9,156.87
Total Capital Accounts	$109,156.87
Total Liabilities and Capital Accounts	$966,199.21

MEMORANDA

Pledged assets (and securities loaned) (book value):	
U. S. Gov. obligations, direct and guaranteed, pledged to to secure deposits and other liabilities	$ 19,000.00
Other assets pledged to secure deposits and other liabilities (including notes and bills rediscounted and securities sold under repurchase agreement)	39,000.00
Total	$58,000.00
Secured liabilities:	
Deposits secured by pledged assets pursuant to requirements of law	$ 29,799.17
Total	29,799.17

State of Maryland, County of Kent, ss: I, W. R. Huey, cashier of the above-named bank, do solemnly swear that the above statement is true to the best of my knowledge and belief.

W. R. HUEY, Cashier.

Sworn to and subscribed before me this 8th day of January, 1941.
ENNA B. LEWIS, Notary Public.

Correct—Attest:
ANDREW W. WILSON,
R. WROTH STAVELY,
H. STOCKTON STARTT.
Directors.

OFFICERS

STEPHEN R. COLLINS, President.
T. D. BOWERS, Vice-President.
W. R. HUEY, Cashier.
R. R. WILKINS, Asst. Cashier

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R. H. COLLINS, Jr.
S. R. COLLINS,
W. R. HUEY,
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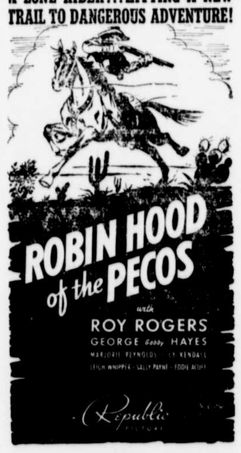

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