Herbert E. Perkins, Trustee and Solicitor

Order of Publication

Mary E. Brown, Admr., and others
versus
H. Clay Hadaway and others.

In the Circuit Court for Kent County, Maryland. In Equity. No. 132.

The object of this Petition filed in the above entitled case is that Emma J. Vickers or the six children, viz: Elizabeth A. Davis, Emma J. Davis, Mary E. Davis, Julia M. Davis, Lillian Davis and Franklin Davis, of the said Emma J. Vickers, as devisees under the last will and testament of Ann Hadaway, deceased, may be compelled by Decree of Court to bring into Court the remainder of the purchase money mentioned in the said Petition with interest on the principal sums from January 1, 1919, and in default thereof, the "Home Farm" or "Broad Neck Farm" described in this Petition may be decreed to be sold at the risk of the said Emma J. Vickers and the said six children.

The substance of the Petition is as follows:

1. That on Bill of Complaint filed July 31(1867, this Honorable Court by decree appointed Richard Hynson, trustee, to sell certain real estate of Edward Hadaway, deceased, for the purpose of discharging certain debts and distribution of the remainder of proceeds of sale among the parties entitled thereto.

2. That said trustee on September 19, 1867, sold the farm known as "Shipyard" containing 283 acres, 2 roods and 5 perchases of land with wood lot containing 30 acres, 1 rood and 4 perches to David R. Derrickson for $20,111.49; and he sold the "Home Farm" containing 106 acres of land and wood lot containing 20 acres to Ann Hadaway and her son, John W. Hadaway, subject to dower of said Ann Hadaway for $5,040; said sales being duly ratified and confirmed by the said Court.

3. That the trust in this cause concerning the "Shipyard Farm," above mentioned, and the proceeds of sale thereof, has been fully completed and ended, and that this proceeding relates only to the "Home Farm," above mentioned, and the proceeds of sale thereof, reported as aforesaid, sold to the said Ann Hadaway and John W. Hadaway.

4. That a purchasers' agreement provided for payment in 5 equal installments, with bond of security, said purchase money to be credited by John Hadaway's portion of proceeds of sale, and sum of money allowed said Ann Hadaway in lieu of her dower in the "Shipyard Farm" also to be credited on said purchase money, after deducting her vendue note to William H. Lambert and H. C. Hadaway, Administrators of said Edw. Hadaway, deceased, for $1763.79.

5. That in 1869 said bond was given with Emma J. Hadaway and Benjamin F. Beck as sureties.

6. That said trustee paid to said William H. Lambert, Admr., $1,000 in part of sum to be allowed Ann Hadaway in lieu of her dower in the "Shipyard Farm;" and in 1872 paid said Ann Hadaway $1,257 for part allowance in lieu of said dower in real estate of Edward Hadaway; and that said payments amounted to more than the allowance to said Ann Hadaway in lieu of her dower in the "Shipyard Farm."

7. That said trustee made payments to and for the account of said Emma J. Hadaway amounting to $321.80; and that the remainder of said Emma J. Hadaway's share of proceeds of sale of said two farms was applied to the purchase money of said "Home Farm," by virtue of her suretyship on the bond of said Ann Hadaway and John W. Hadaway, the said purchasers thereof.

8. That said John W. Hadaway paid $400 to said trustee on account of the purchase money; that said trustee made payments for and on account of said John W. Hadaway amounting to $172.38; that the remainder of said John W. Hadaway's share of proceeds of sale of said two farms was applied to the said purchase money.

9. That said John W. Hadaway departed this life in February 1872 leaving a will by which he gave all his estate to his mother, Ann Hadaway.

10. That the Auditor's Account duly ratified and confirmed in 1886, allowed $1,784.52 to said Ann Hadaway from the purchase money of the "Shipyard Farm" in lieu of dower; and $2,211.03 each was allowed said John W. Hadaway and Emma J. Hadaway for their respective shares of said estate.

11. That said Ann Hadaway departed this life in September 1888 leaving a will by which she gave all of her estate unto her six grand children, viz.: Franklin Davis, Elizabeth A. Davis, Emma H. Davis, Mary E. Davis, Julia M. Davis and Lillian Davis, children of her daughter, Emily Davis (formerly Emma J. Hadaway.)

12. That said trustee never collected all the purchase money for said farm, and departed this life in 1889 leaving said trust incomplete; that Harrison W. Vickers and Richard D. Hynson were appointed new trustees.

13. That in 1892 said Richard D. Hynson, one of the trustees, entered into an agreement with a certain George T. Vickers to sell said farm and said George T. Vickers entered into possession in January 1893 and continued in possession to December 31, 1898, at which time he surrendered and by mutual consent without further liability for any part of the purchase money; that said George T. Vickers during his occupancy made payments aggregating $1178.80, which was applied on account of the purchase money.

14. That said Emma J. Davis after the death of her husband intermarried with a certain Thomas J. Vickers, since deceased, and she made payments aggregating $210, which has been applied on the original puchase price.

15. That said farm was leased by said Richard D. Hynson and Emma J. Vickers to Charles W. Fletcher for the years 1904 and 1905 and said Richard D. Hynson received as rent $325, which has been applied on the original purchase price.

16. That said farm was rented the year 1906 to Wesley Cannon, said Richard D. Hynson receiving rent of $100, which sum has been applied on the said purchase money.

17. That said Richard D. Hynson from the year 1898 to 1907 paid on account of rent and advances to said Emma J. Vickers sums aggregating $475.

18. That said Richard D. Hynson paid State and County taxes from the year 1898 to 1906, aggregating $353.37.

19. That said H. W. Vickers and Richard D. Hynson never collected the remainder of the said purchase money, except collections by said Richard D. Hynson above referred to.

20. That said Emma J. Vickers has been in occupancy of said farm since January 1, 1908, receiving all rents and no payments on account of said purchase money been made since the death of the said Richard D. Hynson.

21. That parties now entitled to legal or equitable interests in said farm are Emma J. Vickers, and the said six children of the Emma J. Vickers, as devisees of said Ann Hadaway.

22. That the remainder of the said purchase money now due, with all credits allowed and with interest computed to January 1, 1919, is $4541.78.

23. That in accordance with the Auditor's Account the shares of all the parties interested were paid by the said trustee, and the shares of John W. Hadaway and Emma J. Hadaway were applied on said purchase money.

24. That the Petitioner is advised the said six children of the said Emma J. Vickers never promised or bound themselves in any way to pay the purchase money for said farm and never claimed any interest therein.

25. That said Harrison W. Vickers and Richard D. Hynson, new trustees, never gave a deed for said farm to the heirs or devisees of the purchasers thereof or to anyone or more persons having legal or equitable interests therein, and that the said Richard D. Hynson departed this life on or about June 2, 1907, and that the said Harrison W. Vickers departed this life on or about June 5, 1911, leaving said trust incomplete and unfinished.

That Lewin W. Wickes was appointed new trustee in this cause by Order of Court dated July 31st, 1918, and by Order of Court passed December 18th, 1919, was discharged as trustee, and by Order of Court passed December 18th, 1919, Herbert E. Perkins was appointed new trustee.

26. That there is default in payment of the balance of said purchase money, as hereinbefore stated, and that in order to collect the said balance of said purchase money, it is necessary that said farm be sold, unless the said Emma J. Vickers or her said children pay said balance due thereon.

27. That the said Elizabeth A. Davis, Emma J. Davis, Mary E. Davis, Julia M. Davis and Lillian Davis are non-residents.

It is thereupon this 4th day of February, 1920, ORDERED by the Circuit Court for Kent County, In Equity, that the Petitioner, by causing a copy of this order to be inserted in some newspaper published in said Kent County, once in each of four successive weeks before the 8th day of March, 1920, give notice to the said absent parties of the object and substance of this Petition, warning them to appear in this Court in person or by solicitor before the 26th day of March next, to show cause, if any they have, why a decree ought not to be passed as prayed.

A. PARKS RASIN, Clerk.
True Copy—Test:
A. PARKS RASIN. Clerk.

NOTICE TO CREDITORS.

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

BENJAMIN F. BECK,

late of Kent county, 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 7th day of August, 1920, 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 3rd day of February, 1920.

S. SCOTT BECK,
f7-4t Administrator

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NOTICE TO CREDITORS.

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

ANNIE C. MASSEY,

late of Kent county, 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 7th day of August, 1920, 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 our hands this 3rd day of February, 1920.

JOSIAH MASSEY,
PAUL C. MASSEY,
f7-4t Administrators.

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U. S. INCOME TAX EXEMPTS NOBODY

Every Person Who Had Income in 1919 Must Determine Own Liability.

MARCH 15 LAST FILING DATE.

Surest Way Is to Follow Form 1040A.
Free Advice in Doubtful Cases.
Severe Penalties in Law.

Nobody is exempt from Income Tax. An obligation is laid directly on the shoulders of each citizen and resident to consider his own case and to get his return in on time if one is due.

With each return showing a tax due a payment must accompany the return in the full amount of the tax or at least one-quarter of the tax.

All returns for 1919 must be filed on or before March 15.

Must Show True Figures.

In figuring up his earnings for income tax purposes a person must take into consideration all items of taxable income, and each item itself must be accurate in amount. Guesses and estimates must be avoided, for the return is made under oath.

Everybody who had an income during 1919 must now determine whether his or her net income was sufficient in amount to require an Income Tax return. The best way to find out is to get a Form 1040A and follow the instructions printed on it. That form will serve as a reminder of every item of income; and if a return is due, it tells how to prepare and file it.

One of the important points to keep in mind is that a person's net income is found by a computation prescribed in the law, and that each item of income from every source must be considered, unless specifically exempted.

Another thing to remember is that the personal exemption allowed taxpayers by law has no relation whatever to the requirement to file return. This exemption is not to be considered until a person has figured out his net income and determined whether it was sufficient to require him to file a return. Then, if a return must be filed, he should read carefully the instructions for claiming exemption, and complete his return.

If in doubt on any point as to income or deductions, a person may secure free advice and aid from the nearest Internal Revenue office. Many banks and trust companies are also furnishing similar service during banking hours.

Heavy Penalties in Law.

For failing to make a return on time the penalty is a fine of not more than $1,000 and an addition of 25 per cent to the tax, if any. For making a false or fraudulent return the penalty is a fine of not more than $10,000 or imprisonment not exceeding one year, or both; and, in addition, 50 per cent of the tax. There are other penalties for failing to pay tax when due and for understatement of the tax through negligence.

Many Sources of Income.

Aside from what one may earn by his services, there are many other sources of income. If he sold any property during 1919 he must figure out the gain realized. If he rented buildings, land, apartments or rooms such rents must be considered taxable, and he may claim deductions for necessary expenses incidental to rents.

Bank interest is a common source of income and is taxable whether withdrawn or not. Any amount of interest credited to a depositor is income to the depositor.

Interest on mortgages and notes is taxable; also bond interest received from corporations.

A taxpayer who cashed his insurance during 1919 must report as income any excess received over the total of premiums paid.

Members of partnerships or personal service corporations or beneficiaries of an estate or trust must report their shares of income distributable to them whether or not actually withdrawn.

Dividends of domestic corporations must be reported. M ny other forms of income are taxable, unless specifically exempted.

Children Cry
FOR FLETCHER'S
CASTORIA

NOTICE

February 5th, 1920.

In view of the tremendous increase in the cost of materials entering into the manufacture of gas, particularly coal and oils, this Company will be compelled to increase the price of gas from $2.00 per one thousand feet to $2.50 per thousand.

The present price we are charging to all consumers is and has been a serious loss to the stockholders of this Company.

Therefore, commencing with April 1st, 1920, the net price of gas will be $2.50 per thousand cubic feet.

All bills must be paid on or before the 10th of each month.

CHESTERTOWN GAS CO.

REPORT OF THE

Chestertown Water Departm't.

For the Year 1919.

Superintendents Books.

Rents uncollected 1918	$478.28	
Assessments 1919	9,231.01	
		$9,709.29
Rents collected 1919...	$9,315.24	
Unpaid for 1919.....	384.30	
Collected 1918 and so reported	9.75	
		$9,709.29

Treasurer's Books

Receipts:		
Balance on hand Dec 31, 1918	$3,329.24	
Received from Superintendent	9,315.24	
From savings account.	300.00	
		$12,935.48
Disbursements:		
System	$762.38	
Pumping House	4,102.84	
Office	935.49	
Interest	2,600.00	
Bond	500.00	
To savings account....	1,500.00	
Balance on hand Dec. 31, 1919	2,534.77	
		$12,935.48
Savings Account:		
Balance on hand Dec. 31, 1918	$2,925.89	
From general fund....	1,500.00	
Interets	146.50	
		$4,572.39
Bond	$1,000.00	
To general fund.....	300.00	
Balance on hand Dec. 31, 1919	3,272.39	
		$4,572.39

The books of the Superintendent and Treasurer have been examined and found correct as per the above statement. Vouchers for all the disbursements in the report are on file at the office of The Water Board, and they and the books are open to inspection.

CHAS. F. WHEATLEY,
WM. ROBT. HUEY,
Auditors.

WM. M. CULP, President.
C. N. SATTERFIELD, Treasurer.
R. H. ROGERS, Secretary.
C. S. SMITH, Superintendent. f21

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Poultry Salesmen—Robert W. Smoot, W. C. Downes.

Bookkeepers — George W. Hayes and Samuel Stahley.

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References — Merchants & Mechanics, First National Bank, Baltimore Trust Company and All Commercial Agencies. Mixed with young blood, no slackers among us.

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