

The Transcript.

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R. H. COLLINS, T. D. BOWERS
EDITORS.

SATURDAY, MARCH 7, 1903.

THE NAME "REPUBLIC" has been adopted for the 1903 cup defender yacht. The races will take place in July.

SENATOR GEORGE L. WELLINGTON, of Maryland, retired from the Senate this week and was succeeded by Senator Arthur P. Gorman, who took his seat last Thursday in the extra session called by President Roosevelt.

"MARYLAND, MY MARYLAND!" always sounds homelike, and it is undoubtedly a good place to live in. Miss Hallie Erminie Rives, the well-known Virginia novelist, has decided to make her home in Maryland provided she can buy Mount Airy, the Colonial mansion house of the Calverts in Prince George's county, 16 miles from Washington. There are others, however that are bidders for the place, among whom is Secretary of State John Hay. If Miss Rives succeeds in the negotiations it is her intention to renovate the place and make it a center of literary gatherings in the same manner that Irving threw open the portals of historic Sunnyside to the literary stars of his period. The house was built in 1660. The British passed over the tract during their march to Washington in the War of 1812, and during the Civil War Mount Airy figured in many exciting episodes. Mount Airy is not the only desirable home stand in Maryland, and if the noted writer does not succeed in her efforts to get a home in Prince George, the Eastern Shore offers opportunities which she would do well not to neglect.

J. EDWARD ADDICKS, after holding the Delaware political bull by the horns for fifteen years, released his hold on that part of the animal only to retain his grasp on the caudal appendage of the beast. The gas man doesn't get his head into the Senate, but his henchman does, and so far as Delaware legislation is concerned, Addicks can sling it around any way he pleases, and two years hence may shift himself to the back of the Diamond State quadraped, and ride helling into the doors of Congress. He says he is still in the fight. It would be an unfamiliar sight not to see him fighting. Fifteen years of warfare would make a quiet seat in the Senate appear like the Dead Sea to the stormy Atlantic. Indeed he says he would be a very unhappy man if the fighting should stop. All is not happiness in the Delaware ranks of politicians. Many fear a trick in the election of the two senators. The next move most frequently predicted, is that Allee, one of the newly elected Senators, will resign, and that Addicks will be appointed in his place. Addicks denies that such a proceeding will take place. And surely the United States Senate, the most august legislative body on earth, would not allow such open fraud to seat a man within the walls of the Capitol. It seems to us a man's presence under such circumstances would be as great a stench in the nostrils of our statesman as ever a Mormon or silver king could possibly be. It is to be hoped that between now and the next meeting of the Delaware legislature the Democrats and Independents of whatever political persuasion will rise to the danger of the situation, and bury Addicks so deep that he can never be unearthed, or toss him so high he will never come down. The senators elected are James Frank Allee for the long term, and Dr. Louis Heiser Ball for the short term. The former is a Union Republican, an out-and-out Addicks man, and a jeweler in Dover. The latter is a physician at Middletown, New Castle county, Del., and is a Regular Republican.

SENATOR GORMAN took his seat in the United States Senate on Thursday last, after an absence of six years. He received an ovation from the galleries and from his old colleagues. He seemed to drop naturally into his old place, and it is confidently stated that he will be selected chairman of the Democratic caucus, and consequently the leader of his party on the floor. Messrs. Allison and Aldrich with Mr. Gorman were always recognized as a trio that ruled the party, and the two first named greeted Mr. Gorman as if the old partnership would undoubtedly be renewed. Senator Perkins greeted Mr. Gorman as the Democrats' next candidate for the presidency.

Colds Are Dangerous.

How often you hear it remarked: "It's only a cold," and a few days later learn that the man is on his back with pneumonia. This is of such common occurrence that a cold, however slight, should not be disregarded. Chamberlain's Cough Remedy counteracts any tendency toward pneumonia. It always cures and is pleasant to take. For sale by M. A. Toulson, druggist, Chestertown, Md.

COUNTY COMMISSIONERS.

At the meeting of the Board of County Commissioners on Tuesday, resolutions were passed to have the county finances audited. The Transcript has been advocating for over a year past that some steps should be taken to have the books of the county commissioner's office audited, and a statement of the financial condition of Kent county ascertained. The action of the Commissioners on Tuesday was the first step in this direction. The resolution follows:

Resolved, That Sidney P. Townsend and Frederick Willson, be and they are hereby appointed a committee for the following purposes:

- First—To make a general examination of the books of this office and the method of keeping same, covering the period from 1892 to the present time, for the purpose of ascertaining, so far as can be done by such general examination, the floating indebtedness of Kent county from year to year.
- Second—To make a specific examination, and render an itemized statement, of the disbursements for the fiscal year 1902, showing the exact outstanding indebtedness of the county up to March 1st, 1903.
- Third—To make such recommendation for an improved system of book-keeping as will insure a more comprehensive exhibit of the financial transactions of the county than has been possible under the system heretofore followed.

And the committee is further instructed to report under oath the result of its investigation.

While the above-named gentlemen may be thoroughly competent to audit the books and perform the duties to which they have been appointed, yet their work will not be satisfactory to the tax-payers of the county. What the tax-payers want is an expert accountant to make the examination, but if the commissioners will not appoint an expert then why not appoint a Democrat and a Republican instead of two partisan Republicans. Eighty per cent. of the taxes of the county are paid by Democrats, and yet, when so important a matter as the auditing of the accounts of the county is to be done, the commissioners' board, which is composed of four Republicans and one Democrat, appoint two partisan Republicans to do it. Now, gentlemen, the tax-payers demand a change in your accountants, so let's have it.

THE IDEAL CANDIDATE.

It goes without saying that every person in Howard county of the Democratic household of faith is heart and soul in favor of the Hon. Edward Warfield in his candidacy for Governor. Apparently a great many persons, perhaps the large majority throughout the State are giving expression to their decided preference for him. This has been shown by the many newspaper extracts copied by the Times from week to week during the past year or two. The position of the men of worth and character everywhere in respect to the next selection for this high office—those who do not seek place or preferment for themselves—is admirably stated by the venerable lawyer, Mr. James Mackubin, the honored mentor of the Howard county bar, in a recent interview for this paper, said: "I favor very decidedly Mr. Warfield's candidacy for Governor. In the first place, public sentiment throughout the State seems to call for him, apart from and independent of clique or faction. Secondly, his long and close participation in the conduct of the State affairs and his extensive and intimate acquaintance and association with the business men of the State and his kind sympathy with the people and his courteous and obliging bearing to all, commend him for the largest usefulness in the office. Lastly, but by no means least, the same honorable and commendable ambition which prompts him to seek it will impel him to acquit himself with an eye single to the best interest of the State and to inscribe his name still higher on Maryland's roll of honor and fame."

It should be said in connection with this just tribute that the gentleman who makes it cherishes the best ideal of his native State's government and sees in Mr. Warfield the ideal candidate at this time.—*Ellicott City Times*.

As far as we have been able to gather from public sentiment in Kent county, and in fact from people we have talked with from other counties, very much the same sentiment is expressed as that in Mr. Warfield's own county. Mr. Warfield's public record unquestionably recommends him to the high office of Chief Executive of this State, and the many commendable traits in his private life have shown him to be a gentleman of generous impulses and high moral character, while as a business man he stands the peer of any in the State.

CHIEF JUSTICE JAMES McSHERRY.

Every member of the Kent county bar, with one exception, has signed a letter, expressing in the warmest terms the wish of the Bar that the Honorable James McSherry, at present Chief Justice of Maryland may be re-elected this fall, and continue in the position he now honors as Chief Justice of our Court of Appeals. The letter stated that the members of the Bar recognized his eminent qualifications as a jurist, and his great ability as a judge. It expressed the sincere and earnest wish on the part of the Bar, that for the welfare of the Bar of the State, of the judiciary and of the people, Judge McSherry should be continued in his present place for another term.

Without regard to politics, members of the Bar throughout the State seem to be urging the re-election of Judge McSherry. This was recently done in the case of Judge Schmucker, who was elected to the Court of Appeals from Baltimore city. There seems to be an honest endeavor on the part of all well-thinking citizens to raise this high position above the level of partisan politics. The single exception was Mr. John D. Urie. He said he could not sign the letter because he expected to be a candidate for Comptroller of the State, and on this account the endorsement of Judge McSherry might embarrass him in his campaign.

PEOPLE'S COLUMN.

COUNTY FINANCES.

TO THE EDITORS OF THE CHESTERTOWN TRANSCRIPT, Gentlemen:—As the result of several communications in your paper, the board of county commissioners on Tuesday last passed an order appointing a committee to make a general and specific examination of the county's finances and to recommend the adoption of an improved system of book-keeping. They were careful to insert that they must make the report under oath. There is no law, however, which would hold these gentlemen responsible for their oath. They could be guilty of no perjury, so the statement that their report must be under oath is utterly superfluous.

Will the tax-payers be satisfied with the appointment of these gentlemen? Mr. Sidney P. Townsend has been a school teacher and a Cooper hanger, I believe, by President Cleveland, a somewhat unimportant post in Germany, a lawyer, then a school teacher, and a Justice of the Peace, appointed, I believe, by Governor Lowndes, then a merchant, once more a lawyer, and now is counsel for our County Commissioners. As such counsel he is to investigate a far more important matter than the county's finances as 1892 to the present time. I have never heard of Mr. Townsend's name spoken of in any connection, whatever, as an expert with figures, except in measuring walls and ceilings of certain rooms to ascertain the amount of paper hanging in these rooms. In these calculations he sometimes agreed with our expert paper-hanger, Mr. Wm. L. Fowler, and in this experience, in several instances, Mr. Fowler was exactly right. In Mr. Townsend's work was only approximately as well qualified for the place as many others. Personally, I should certainly approach the work with the full sense that it was work of such a character that I had never done before in my whole life, and should think I needed the most expert assistance in the examination and preparation of the report.

Mr. Frederick S. Willson has been a school teacher, I have heard a most excellent one. He was deputy county treasurer under Charles S. Smith, and as far as I know has acquired himself the satisfaction of all. I have heard that he also lived in Washington, where the Treasury Building is full of figures, and the War and Navy Departments are full of abstruse mathematical calculations. How much he imbibed by his proximity to these buildings to qualify him to make an expert examination of our County Commissioners' affairs, we do not know. But no one ever heard him accused of being an expert accountant, or especially qualified in any way in the work which such an investigation as this requires.

Fixing the year 1902 as the year for beginning the investigation indicates a disposition to inject politics into the question. I believe the examination, made by whomsoever it may be, will show that the system adopted and pursued by the Democrats was an entirely faulty one. For this the Democrats were as much to blame while in office as the Republicans are now. The examination—that no year or series of years should show such astounding figures as now confront us in the shape of a floating indebtedness. The whole matter should be taken out of politics. But the board desire to show justification, and this is by no means natural. The investigation should be thorough. Perhaps the exact system adopted in Caroline county, with so much satisfaction, should be the system recommended for adoption here. But if they have to go into politics, do not appoint two Republican politicians, one of them Mr. Townsend, the board's own counsel, and the other Mr. Wilson, formerly a prominent leading Democrat, and now a pronounced Republican partisan.

Why should not the board appoint from such prominent gentlemen of their own political persuasion as Mr. I. R. Leaverton, Mr. James H. Baker, Mr. Thomas W. Ellison, Mr. Wilbur Ellison or one of them? Then appoint such Democrats as J. Thomas Pennington, Eugene M. Bonnell, J. K. Aldridge, or one of them? Then the two appointed to investigate, select some expert accountant, say the gentleman who always goes over the Caroline County Commissioners' books, with an auditing and file their report for the information of the taxpayer? Politically each gentleman chosen would do the work and explain it, (politically who will check either, Mr. Townsend or Mr. Willson?) and a full report would be recommended and satisfactory. I do not know the name of the expert accountant of Caroline County. I doubt if I ever heard it, but it could be ascertained easily by writing to the Commissioners of Caroline. The expert would certainly not cost over \$200. An indictment at trial might cost many times as much. This would be a non-partisan investigation, or if you please a bi-partisan, each interested in showing the exact status under Republicans and under Democrats.

Surely the grand jury will not be willing to accept such a report made by Mr. Townsend and Mr. Willson. The community will not endorse their appointment for reasons which are apparent. Who ever heard of a lawyer investigating his own client? Has Mr. Willson any employment at the present time? Mr. Willson is not even a taxpayer. Mr. Townsend is assessed with only \$550. We want substantial men. Men who feel the weight of the taxes and are, therefore, personally greatly interested.

Believing, as I do, the investigation proposed is not upon the proper lines I shall, for the information of the tax-payers, as promised last week, throw additional light upon the conduct and misconduct of our County Commissioners. Under the laws of 1902 the legislature acting for Kent county under the wise and prudent advice of the thoughtful leaders of the Republican party, passed a law, chapter 871, authorizing the County Commissioners for Kent county to provide for the redemption of the Jail and Bridge Bonds for Kent county at a lower rate of interest, and to issue bonds therefor. You will remember these bonds were put up and sold to Messrs. Smith Brothers, in the Fifth Election District, for \$235,000. This money was deposited in the Kent County Savings Bank of Chestertown, June 17th, 1902. These bonds were at the rate of 4 per cent., and yet the sale showed that the credit of the county was far below 4 per cent., and the system as adopted, the rottenness of the system as adopted by our County Commissioners is exposed by section 4 in this law which provided

that each member of the Board of County Commissioners of Kent county shall be subject to a vote of not less than \$100, and not more than \$200, if they failed to vote to provide by levy for the payment each year of the bonds as directed in the Act. This is a most singular commentary upon the qualifications and ability of our County Commissioners. Their own legislators and Senator had no confidence in their doing their duty under the act, and, therefore, endeavored to make them act properly or pay such fine for dereliction of duty in this respect. Who ever before heard of such open questioning of a board's honesty of intention? What was it for? It was to make the commissioners do what they were directly commanded to do by the law, and to do that which they had not been doing. All of us can readily know the author, as a man who knew with whom he had to deal, for it shows his determination to make the commissioners do what was right. He has never spoken of it to me nor personally disclosed his identity. Now let us see what they did with this money.

After depositing this sum of money on June 17th, 1902, the first thing the commissioners did on June 17th, 1902, was to violate this very law! On that day they gave the Enterprise Publishing Co. for publishing the "Bond Law," \$20; "Sale of Bonds," \$18; "Lithographed Bonds," \$120—the astonishing sum of \$156. Now, the Enterprise was not mentioned in this law. They had no authority to pay it one cent. They are liable for such a charge.

On Jan. 1st, 1903, they gave Mr. Allan Harris check for \$3,000 to pay Jail Bonds 14, 15 and 17, and on the same day checks for \$75, \$180, and on July 15th, 1902, \$10 to pay interest on the Jail and Bridge Bonds.

On Dec. 30th, 1902, they gave a check for \$100, interest on the Jail Bonds. On Jan. 6th, 1903, they gave a check on this \$10,250 to the Kent County Savings Bank for \$3401.00, "for bonds and interest." (I will show below how these astonishing figures were reached.) On March 3rd, 1903, remember this was only last Tuesday, and after the attention of every tax payer in the county had been called to the fact that the bank held this bond drawing interest on it, they then paid to the Kent County Savings Bank \$1008.33 for the bond referred to in my last letter. Why did they not pay it before and save interest? This was malfeasance or non-feasance in office and an indictable offense.

The result below shows that although they received on June 17th, 1902, \$10,250 from Smith Brothers, up to the present moment they have only checked out of this sum \$6980.43, and have today \$3319.57 lying in the Kent County Savings Bank unused, and the bonds outstanding. Now this is right or wrong. The books of the Kent County Savings Bank will show that it is right. Figures on the county commissioner's books will show it is right, so much more for the figures. But is it not wrong to have bonds sold June 17th, 1902, to pay off an indebtedness presumably then due and yet not pay off? Did we have these bonds issued to get money to lie in bank idle? And then too, they violated the law the moment they received the money. This law did not provide that out of the \$10,250 they were to pay the Enterprise Publishing Co. \$156.00 for publishing laws and lithographing—why, are we so well off we can pay \$120.00 for lithographing when they could have been printed and printed well for \$25? Who ever heard of such a charge for such work by any county paper in Maryland. The law said this money was to be used to pay off the bridge and jail bonds, yet the Enterprise Publishing Company, "their official organ" receives the first dollar checked out. There is a clear violation of the law, and a contribution to the present moment. They should have provided for the sum which was due to the Enterprise by the levy in the usual manner, so that the tax-payers could see what was paid. The law compels them to do this because under their own very item of expenditures is required to be shown. This item, \$156, was covered up and who knew of it except the few who examined the books of the county commissioners.

RECAPITULATING.
June 17th, 1902, Enterprise Pub. Co., publishing "Bond Law," \$156.00
July 1st, 1902, Jail Bonds, 14, 15, 17 (\$1000 each) A. A. Harris, \$3,000.00
July 1st, 1902, interest on above, 75.00
July 1st, 1902, interest on Bridge Bonds \$23,654.30
July 15th, 1902, interest on Jail Bonds \$10.00
Dec. 30th, 1902, interest on Jail Bonds \$100.00
No. 13, Bonds and interest, 2401.10
Mar. 3rd, 1903, " " 108.33
Total, \$6980.43
Sale of Bonds, June 17th 1902, Smith Bros., \$10,250.00
Bros., 4,969.43

Bal. of sale of Bonds in the Kent County Savings Bank, \$3,319.57

Now we shall see how the \$2,401.10 was reached. The Kent County Savings Bank held prior to July 1st, 1901, the following bonds:

To 3 Bridge Bonds, \$500.00 \$1,500.00
" 100.00 100.00
" 12 Coupons, 5.00 60.00
" 25.00 225.00
Enclosed on the book "account for Bridge Bonds and Coupons in Fourth District," \$2185.00
Discount, 210.00
Total, \$2,401.00

July 2nd, 1901, Ordered that the amount of within account be provided for by levy in 1902, and certified with discount added. DANIEL HILL, Pres.

Bond itself is made payable first day of July, 1901.

Although these bonds were due July 1st, 1901, and were surrendered at that time, as will be seen by the above, the County Commissioners (with only \$3,185.00 due and July 1st, 1901, and when they knew in 1900 would then be due, and should then in 1900 have levied for and thus have saved \$216 interest) either suggested or encouraged the presentation of the bill on July 2nd, 1901, one day after, under the law they made the levy. They were thus enabled to reduce the rate of the tax! Not content with this they allowed no interest on \$2,185.00, but interest on what might be due January 1, 1902, 18 months afterwards, at 6 per cent., mind you when they could have borrowed the money from any bank in the town at 5 per cent. They thus paid over and above the legal rate of interest, on this money, \$19.35; this would have been saved if they had not given an order for it. If anybody will calculate the interest on \$2185.00 for 18 months he will instantly see that the interest is \$196.65 and not \$216.00. They thus paid compound interest—interest on interest. I wish it expressly understood, in this connection, that I do not for a moment ac-

cuse the Kent County Savings Bank of doing this with a wrongful intent. On the contrary I say the commissioners have done the same thing with the Second National Bank, and I have no doubt all of which I will endeavor to show after an examination. But the fact that they did it with any bank is the fact that the taxpayer objects to it. The levying of this \$19.35, they will instantly see is the discount charged by the bank. The answer to that is: "pay no bank discounts," "levy your taxes"; avoid accumulation of interest, never be guilty of actually compounding interest. It is allowing as anyone sees in a moment interest on legal interest, and the time has come to call a halt.

If the commissioners will appoint a committee composed of two of the large tax-payers of the county, not particularly any of those of the names I suggest, but men like them, men where names inspire confidence, and will direct that some well-known and responsible expert accountant shall go over the books from 1902 until the present time; then I am willing to drop the subject, otherwise, gentlemen, with your permission, I shall give some additional facts in your next issue, which may not, perhaps, be found by the examiners they have now appointed.

Yours respectfully,
HOPKINS H. BARROLL.

Millington, Md., March 5th, 1903.
Messrs. COLLINS AND HOPPER:—W. I noticed in your paper sometime since a letter from a Republican in the Fifth District. We do not enjoy up here, at least many of us, the smiles of the powers that run the Republican politics in Chestertown, but still we take a deep interest in the success of our party, and while we know our letter would not be published in the Enterprise we adopt the same means that our fellow republican in the Fifth District should bring to the notice of the people, candidates who may not be welcome to the Chestertown leaders.

There seems to be a united feeling up here that Mr. Clarence Price would make a most admirable candidate for Judge of the Orphan's Court next fall. Four years ago he earned his nomination, and but for trickery would, unquestionably have been the candidate then for this high office. His friends have not forgotten this, and they will insist upon Mr. Price this time. Many of us think Mr. Louis Atwell, a man of reputation and highest integrity, and a republican from principle, should be the next county treasurer. If Mr. Atwell accepts the nomination for the legislature, and we have heard him prominently spoken of in this respect, then this Precinct would give a hearty support for Mr. Franklin H. Harper as Treasurer from Still Pond. Mr. Harper is a tower of strength in this part of Kent county. Many people here think that the County Commissioner this time should come from Millington precinct. Dr. Fred Wall's name has been mentioned for it repeatedly. If you will kindly publish this you will see what many people in Millington are thinking of, and it is well for our party friends in forming their ticket to consult local wishes.
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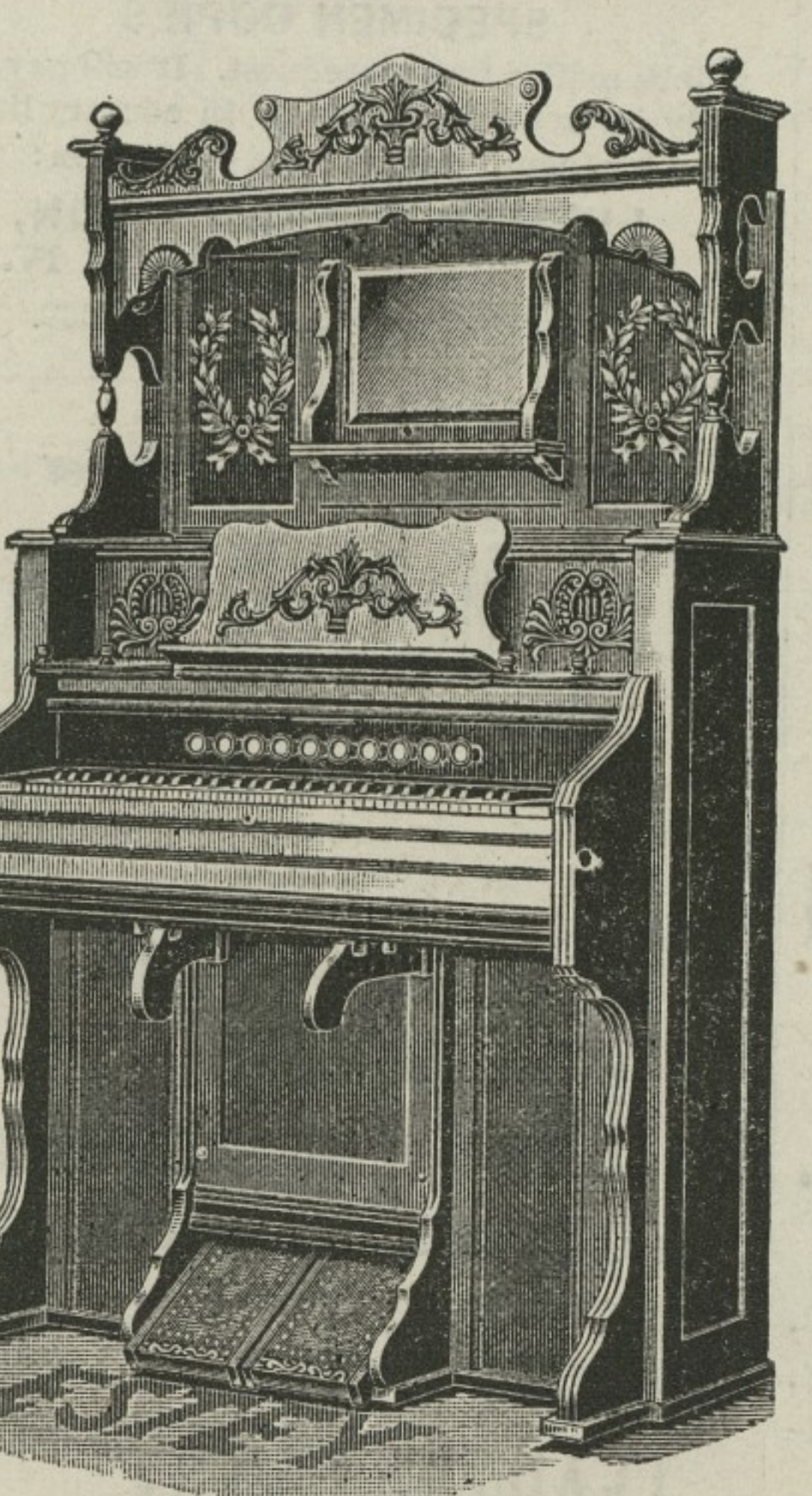
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