The Transcript.

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

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LITTLE 1911 is just one week old, and he has been crying ever since he has been born almost. That's a sign that he will do great things before he dies.

THERE were 12,608 suicides in the United States in 1910, and the money embezzled from financial institutions increased 300 per cent. over 1909. And yet the world is growing better morally every day.

THE Easton Star-Democrat celebrated its 112th birthday in an attractive issue last Saturday. The Democrat is the outgrowth of the Easton Star established in 1800, and published continuously since. We wish our old neighbor many years of continued success.

THE Sunday edition of the Baltimore Sun was a splendid achievement in journalism. There was reading enough for the whole family, and as usual it was classified with such precision as to make it easily found. The issue was in every way worthy of a great daily newspaper.

THE LAW passed by the last Maryland Legislature, which exempts all personal property from taxation to the extent of $300, went into effect on January 1. It applies only to Baltimore city and county. This is an exceedingly unjust law. Why should the poor man in Baltimore city and Baltimore county be any more favored than the poor man of Chestertown and Kent county? And certainly there is a great deal more reason for exempting a poor man in Chestertown than there is in Baltimore city, for the Chestertown man is compelled to pay a tax of $2.41 while the Baltimore city man pays only $1.97 in tax. What is the justice in making a Kent county man pay a Baltimore city man's taxes? Did not our representatives in the last Legislature know of the passage of this law, and if they did, why did they not protect their people here in Kent, by asking that such a law apply also to Kent, if it was to apply to other parts of the State?

LEST WE FORGET!

The Road Engineer's organ in its last Saturday's issue says:

"The Organization does not believe in cramming a menu down the people's throats. Let the *people* have a say as to the men they will have for State and local officers."

It may be an interesting thing for the people to remember that up until the present year the Organization ticket was "fixed up" and "crammed" down the people's throats almost a year before the primaries, and in those days it was "you take this or nothing, and you can't run this time; it makes no difference what the people say, *we* want Jim, and *Jim* must get the job, it makes no difference what Cad or anybody else says." This year the trouble with them is that they can't get anybody to run on their ticket, and they are letting the people have a say. My! my! how times have changed. Time was when they didn't care a snap of the finger for the people's wishes. *They* selected the ticket and the people had to swallow it. Now the jig is up with them, and they are willing to let the people have a say, and the people will have their say *when the proper time comes*. The Anti-Organization never could play such politics as the Organization has played in the past.

THE ORGANIZATION GAME.

It comes to us from the most reliable authority this week that the Organization forces have given up hope of defeating the Anti-Organization candidates for county offices, and that they will use every effort to win the next Senator and Delegates to the Legislature. To this end great pressure is being brought to bear upon a well-known gentleman not a thousand miles from Chestertown to induce him to run for Senator, believing that he is strong enough to defeat Senator Foxwell, the man of the people. We apprise the voters of this scheme, because we want to keep before them the fact that if the Organization forces can control the Legislative part of the ticket, they will continue to place upon the statute books such laws as they passed in the last Legislature, which are not doing the tax-payers and voters a particle of good. The Organization intends to make a strenuous fight for the legislative part of the ticket and it will be interesting to note who their condidates will be. It is doubtful if the Organization forces put up any more than Legislative candidates, and if they do the people will know their game and there will be an interesting situation.

THIS IS THE WAY THE MONEY WENT.

County Treasurer William J. Tarbutton on Tuesday last gave a check to each of the three banks of the town to pay for certificates and interest thereon, the vast majority of which had been issued by the old Board of Commissioners to be paid for in the levy of the year 1910. Every one of these certificates bear interest, some of them for twelve months, others for a longer period. This great amount of interest might have been saved to the tax-payers, if the cash levy of the year 1909 had been what it should have been and if so much money had not been wasted on the public roads for which certificates were given. The vast majority of these certificates were given for road work. The checks given by the treasurer to each of the three banks for certificates which they held were as follows:

Third National Bank	$ 34,636.02
Kent County Savings Bank	21,147.68
Chestertown Bank of Md.	16,698.10
Total	$71,481.80

Granting that the average time for which these certifiates ran was 12 months, the interest that might have been saved to the county is **$4258.91.** And there are many other interest-bearing certificates which must be paid from the levy of 1910. Can't you see now why the tax rate is $1 85 ?

HOW TAX RATES ARE DECLARED.

Now that the work on the farm is practically at a stand still, and the farmer has little else to do than sit back in his comfortable chair and read the news of the day, it may not be out of place at the beginning of the new year to discuss as briefly as we can the method of making tax rates. This is no doubt an interesting subject because of the fact that the minds of some of the tax-payers of this county may not be just as clear as they might be as to the causes for the unusually high tax rate of the year 1910. The purpose of this article is to endeavor to tell the tax-payers why taxes are so high this year, and how the rates for the past six years have been declared. The finances of Kent county should be conducted in the same manner as a competent business man conducts his store business or banking business. When his expenses increase he should make provision in his business transactions to meet the increase, and unless he does this, his business will undoubtedly be a failure. The same principle applies to county offices. Business expediency demands such action to save the county from practical bankruptcy. We do not hesitate to say that since 1895 the tax rate for each year until 1910 has been declared more especially from the standpoint of *political expediency*, without due regard being given to the increased expenditures that have been heaped upon the county from year to year. In 1895, when the Republican party gained control of the financial management of the county, the tax-rate was 94 cents on the $100. The tax rate remained at less than $1 from 1895 to 1903, with an abnormal increase in the expenditures by the Republican party, with no provision made in their tax rates from year to year to meet constantly increasing expenditures. Consequently in 1903, when the Democrats recovered control of the county, they found an accumulated indebtedness against the county which required a tax rate of $1.35 to partially meet such indebtedness, and yet all the while the Republican party had been declaring a tax rate, for political expediency, wholly inadequate to meet their expenditures. In 1903 the Democrats, Organization Democrats, to speak more properly, assumed control of the county affairs, and instead of adopting sound business methods in conducting the county's finances, they unfortunately pursued the same tactics as the Republicans did, played politics with the tax rate to catch the people in the primaries, while all the time they were allowing the county expenditures to increase to an alarming proportion. Consequently from 1904 to 1909, the county tax rate fluctuated between $1.12 and $1.25, when if good business methods had been employed, and a disposition exercised to protect the tax-payers, the Republican indebtedness could have been paid, and the county placed upon such a basis as would have made a tax rate of $1 all that was necessary to conduct the county's affairs wisely and economically. But instead of that the county's expenditures from 1904 to Dec. 1, 1909, were increased from $104,000 to more than **$166,000,** with some $5,000 that has since been discovered, while the tax rate declared by the old Board of Commissioners was wholly inadequate to provide for the payment of the expenditures which the old board incurred. When on Dec. 1, 1909, the present Board of Commissioners assumed control of the county finances, they found the same condtion existing as was found in 1903, only to a much larger and much more alarming extent. The commissioners had two alternatives—one to continue the same policy as had been employed by their predecessors and allow the county's expenditures to go on increasing, or to apply business principles to the county finances and provide *at once* for the payment of all the county's indebtedness as they knew it to exist at the time they struck the levy. They accepted the latter alternative, knowing full well that from the standpoint of political expediency it was an unwise thing to do, but from a safe and sane business policy the very wisest. They therefore declared a tax rate of $1.85, not to pay for debts which they have created, or which may be created, but to provide for the payment of the debts which the old Board of Commissioners handed over to them when they went out of office on Dec. 1, 1909. Now it will be admitted, we think, that the Anti-Organization leaders have shown equally as much political astuteness as have the Organization leaders, and if they had desired to play politics any longer with the county finances they could have urged the commissioners to declare a rate of $1.25 "and let it go at that." That the County Commissioners have acted wisely in declaring a tax rate of $1.85 to pay for the county's indebtedness as they saw it at the time, is evidenced by the very strong and convincing endorsement of their action by Chief Judge of the court, James Alfred Pearce, and by all those who believe in the application of good business methods in conducting county affairs. Whether it will effect the Anti-Organization politically remains to be seen. We believe it will do them far more good than harm. But at the same time we are confident that the people will agree with us that up until June 7th, 1910, the county tax rate has been declared far more with a view to political expediency than it has with regard to good business and therein lies the secret of the abnormally high tax rate of 1910, and when the other fellow tells you, if he tells you the truth, he will tell you exactly the same thing.

These are Big Contributors.

Here are three more evidences of the manner in which the tax-payers of the county are forced to pay tribute to the "extravagance fund" created in the past.

Mr. James Elwood Morris, of the Third District, one of our most careful and conservative farmers, paid in taxes in

1909.	
County tax	$197 48
State tax	24.07
	$221.55
1910.	
County tax	$292.27
State tax	24.03
	$316.03

Mr. Morris' contribution to the "extravagance fund" is **$94.79,** which is enough to buy his clover seed for spring seeding.

Senator Garrett Foxwell, of the Second District, paid in

1909.	
County tax	$31.71
State tax	4.06
	$51.01
1910.	
County tax	$46.98
State tax	4.07
	$51.01

Senator Foxwell therefore contibutes **$15.23** to the "extravagance fund" in one item of taxes alone.

Capt. James E. Woodall, one of the best business men and one of the largest land-owners in the First District, paid in

1909.	
County tax	$804.75
State tax	97.85
	$902 60
1910.	
County tax	$1191.44
State tax	99.96
	$1291.40

Capt. Woodall's contribution to the "fund" is **$386.69,** which is a pretty good slice for one man to be compelled to pay for somebody's extravagance.

CHURCH WORK.

Chestertown M. E. Church, Rev. L. E. Barrett, D. D., pastor. Services next Sunday, Jan. 8th, as follows: 10.30 A.M., preaching by the pastor, subject. "Sand, Rock—Which?": 2.15 P. M., Sabbath-school and pastor's Bible Class; 7 P. M., Epworth League Song Service, followed by brief sermon by the pastor, subject, "How to Reach the Destination." Revival service every evening during the week. All invited.

The Chestertown M. E. Sunday school has elected officers for the ensuing year as follows: Superintendent, H. H. Klinefelter; assistant superintendent, M. E. Newsome; lady assistant superintendent, Mrs. Clara Perkins; secretary, Samuel Kreeger; assistant secretary, Carl Bordley; treasurer, John C. Davis; librarian, Thos. W. Eliason; assistant librarian, George Baldwin; organist, Miss Daisy Barnes; pianist, Miss Lillian Matthews; assistant pianist, Miss Ethel Ringgold. Primary Department—Superintendent, Mrs. Merrick Clements; organist, Miss Cora Moffett; assistant organist, Miss Hallie Cooper.

Both Methodist churches held communion services last Sunday morning. The attendance at both churches was good for such an inclement day, and the communion services were very largely participated in.

Christ M. P. Church—Rev. Dr. F. T. Little, pastor. Testimony meeting at 9.30 A. M. Preaching at 10.30 A. M. and 7.30 P. M. Sunday School at 2. 30 P. M. Regular monthly missionary day. Juniors at six o'clock. Christian Workers service at 6.45 P. M. To all these services you are cordially invited.

At Christ M. P. Sunday School last Sunday afternoon each class was asked to give a motto by which it shall be guided in 1911. Every class responded with a fitting sentiment, some of which were the Golden Rule, Try and Trust, Do something for somebody every day, Be present and punctual.

Mr. J. Frank Wheatley led the Christian Workers service in Christ M. P. Church last Sunday evening.

Dr. Barrett has been conducting interesting and helpful revival services in the M. E. Church during the week.

Kennedyville M. P. Items, Sunday, Jan. 8th. Next Sunday following the school session the newly elected officers will be regularly installed, the pastor having charge of the impressive service. The following are the officers to be installed—John Medders, superintendent; George Rasin, assistant;-Mrs. Wm. T. Baxter, secretary and organist; Miss Annie Weer, assistant organist; Leonard Pennington, treasurer. A librarian will be elected later on. Sunday School at 9.30. Sermon by the pastor, F. H. Mullineaux, at 10.30 and 7 P. M. Junior service at 2.30 P. M. The third quarterly conference, recently postponed, will be held in the church building on Monday morning, 9.30, the 9th. The pastor is greatly anxious for all the official members to be present. There is a great amount of business to be transacted. On the evening of December 21st, in the parsonage, by the pastor, Rev. F. H. Mullineax, Wm. B. Anthony and Miss Minnie E. Durham were united in the holy bonds of matrimony. Their many friends will follow their new career with ardent wishes for all earthly happiness and pray the rich grace of heaven daily to descend upon them.

Buys Big Automobile.

Mr. Jacob F. Thompson was in Buffalo, N. Y., last week, and gave an order for a sixteen-passenger, fifty-horse power Atterbury automobile which he will use during the coming season on his Tolchester route. The machine is now in course of construction, and when it reaches Chestertown it will be fully equipped to handle the large passenger business which Mr. Thompson expects to do during the season. The machine is equipped with big solid rubber tires, seats running from side to side, and all the latest and most approved equipments. Mr. Thompson will keep his touring car "to help out" in times of emergency. The Tolchester season will open about the middle of March if the weather permits.

Town Ordinance.

BE IT ENACTED AND ORDAINED, That ordinance No. 12, passed October 12th, 1910, be and the same is hereby repealed, and be it enacted and ordained that said ordinance be re-enacted so as to read as follows:

Be it enacted and ordained, that no person or persons or corporation shall erect any dwelling house or other building or structure within the corporate limits of Chestertown without a metal, slate, tile, or some other non-inflammable roof; and that no dwelling house or other building or structure shall be erected, or the roof of any house or structure repaired, either in whole or in part, within the corporate limits of Chestertown, with a shingle or any kind of wooden roof, without first having obtained the consent in writing of the Commissioners of Chestertown. And any person or persons or corporation, either builder or owner, who shall violate the provisions of this ordinance, or any of its provisions, shall pay a fine of $10.00 for each and every day this ordinance is violated, and the costs of prosecution, such fine and costs to be collected as provided by law.

Approved and signed this second day of January, 1911.

WM. T. DUYER,
MERRICK CLEMENTS,
WM. S. CARROLL,
Test:—THOMAS S. BORDLEY, Clerk. jan.7-tf.

SIDNEY P. TOWNSHEND, Attorney.

Administratrix' Sale
—OF THE—
Valuable Schooner Chesterfield

Under and by virtue of an order of the Orphans' Court for Kent county, Maryland, the undersigned will offer at public auction on

TUESDAY, JANUARY 10, 1911,

at 11 o'clock A. M., in front of the Court House Door in Chestertown, Md.,

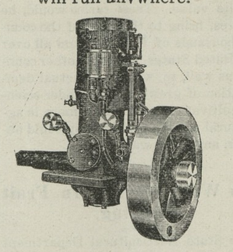
THE SCHOONER CHESTERFIELD,

including Rigging, Tackle, Furniture and appliances belonging to same.

TERMS OF SALE as prescribed by the order of said court are cash on day of sale, and all transfer papers to be at the expense of the purchaser or purchasers.

KATIE L. DILL,
d17-ts. Administratrix of Ephriam Dill.

ORIOLE & BALTIMORE
Marine Engines
BUILT IN BALTIMORE,
will run anywhere.



Mianus Marine Engine

Either of the above can't be beat for hard continuous work. The Engine for working Boats.
More Oriole and Mianus Engines used than any other make at Rock Hall.

Geo. E. Leary, Agent,
ROCK HALL - MARYLAND.

LUMBER
SASH, DOORS
AND BLINDS.
BUILDING MATERIAL
OF ALL KINDS.
Delivery by Land or Water.
G. E. LEARY & SON,
ROCK HALL, MD.
Phone.

REMOVAL!

First Store Building Built and Occupied in the Burned District.

WE HAVE MOVED to our new Brick Store Building on Cross street (near Main street), and are prepared to serve you in a more satisfactory manner than ever before.

Come in and see us in the finest Jewelry Store Chestertown has ever had. Our

Big Reduction Sale

will continue all this month while we are taking stock. Some of the biggest bargains we have ever offered are now on sale.

Look us up in our new store and we will save you money.

J. H. SIDES
JEWELER,
CHESTERTOWN, :: MARYLAND.

TOULSON'S!

We carry a full line of the famous Richard Hudents preparations, including Perfumes, Toilet Articles, Face and Sachet Powders. A trial will convince you of their superior quality.

PATENT MEDICINES OF ALL KINDS

Our Prescription Department is complete. Give us your prescriptions, and we will give it our careful and accurate attention. Yours truly,

M. A. TOULSON
CHESTERTOWN, MD.

DAVIS & SATTERFIELD
Cross Street, near Depot,
Chestertown, - Maryland.

Dec. 31st, 1910.

NEW YEAR'S GREETING TO OUR PATRONS:

We want to thank each one of you for your favors during the year just closed. We have tried to serve you with all the efficiency and despatch possible. The fire came and destroyed our plant at the close of a very busy season, but you have born with us and helped us by your waiting in a time when we needed your patronage. We are at work erecting a new and up-to-date brick building, and want to equip it with modern and up-to-date tools and machinery, so that we shall be better prepared to serve all your needs than we have ever been before. Trusting that we shall merit an increased measure of your patronage, and wishing you Health, Happiness and Prosperity, we are

Yours to serve,

DAVIS & SATTERFIELD
Cross Street, near Depot,
Chestertown, - Maryland.

The New Year is Here

and we are beginning to take stock. We want to clean our shelves and are going to make a pre-inventory sale in which everything will be reduced ONE-FOURTH.

60c will buy during sale, 1 80c Blanket. **$1.20** will buy during sale, 1 $1.50 Blanket. **$1.75** will buy during sale, 1 $2.25 Blanket. **$2.65** will buy during sale, 1 $3.50 Blanket.

We Have Horse Blankets and Comforts

in all sizes and prices and ONE-FOURTH will be taken off of them.

37½c will buy Heavy Fleeced 50c Undershirts or Drawers, all sizes. **75c** will buy Wright's Genuine Health Underwear. **37½c** will buy Men's 50c Sweaters, all colors. **75c** will buy Men's $1.00 Wool Sweaters. **$1.20** will buy Ladies' $1.50 Wool Sweaters, all colors. **$1.50** will buy Ladies' $2.00 All-Wool Sweaters, all colors. **7½c** will buy 10c Flannelettes. **$1.75** will buy $3.50 Ladies' Dress Skirts in Broadcloth and Brilliantine. **25c** will buy Men's 50c Winter Caps. **12½c** will buy Men's and Boys' 25c Caps. **$8.00** will buy a $12.00 Bedroom Suit. **$1.50** will buy a $2.00 Enamel Bedstead, double or single.

Stoves! Stoves!

65c will buy a $1.00 Airtight Heater. We have a Complete Line of HEATERS. **$13.50** will buy a $16.50 Farmer Girl Cook Stove. **$12.00** will buy a $16.00 Excelsior Cook Stove. **$21.50** will buy the best Sheppard Range. **75c** will buy $1.00 2 yards square Oil Cloth Pattern. **35c** will buy 50c 1½ yards square Oil Cloth Pattern. **75c** will buy $1.00 very best Heavy Linoleum.

We Will Have a
Special Bargain Day Wednesday
Will pay 2c over Market Price for Eggs on this day.

Best Patent Crystal Flour	$5.25	American Granulated Sugar, per lb.	5c
1 bbl. Square Deal Flour	$4.90	35c Four String Brooms	19c
3 qts. Corn Field Beans	25c	3 pkgs. Mothers Oats	25c
Best Baker's Chocolate, lb	29c	6 pkgs. Gold Dust and 1 bar Sweet Soap	25c
1 box Sea Gull Yeast Powder	3½c	1 box 48 Sheets Paper and Envelopes	3½c
1 School Companion	3½c	1 doz. Slate Pencils	3½c
1 pkg. Korn Kinks	3½c	1 pkg. Tea	3½c
1 pkg. Fine Pins	3½c	3 doz. Clothes Pins	3½c
1 pkg. Raisins	3½c	1 5c piece R. J. R. Tobacco	3½c
1 bottle Catsup	3½c	1 pkg. Gelatine	3½c
1 doz. 2-gr. Quinine Pills	3½c	1 qt. Hominy	3½c
1 lb. Buckwheat	3½c	1 Large Cocoanut	3½c
1 gal. Oil	7c	1 can Rye	7c

These bargains and 2c over the market price for Eggs is only on Wednesday.

Yours for Business,

A. COHEN
SANDY BOTTOM DEPARTMENT STORE.

CLEARING SALE
—AT—
M. KRAMER'S,
ROCK HALL, - - - MARYLAND.

Beginning Monday, January 9th, and will continue the entire month of January.

THERE is a standing rule in this establishment that no goods are to be carried over from one season to another. This means that at the end of each season all unsold seasonable stock must be sacrificed to make room for New Spring Goods.

You will find substantial reductions in all of our Men's, Boys' and Children's Clothing. In fact, the reduction will extend throughout every department, in Dry Goods, Shoes, Comforts, Blankets, Ladies' Ready-to-wear Garments—everything in our line.

Call to see us at your earliest opportunity, as it will pay you to investigate.

Small buyers and large ones are on an equal footing here, as each of them will derive the same benefit.

Thanking you for your past patronage, and soliciting a continuance of the same for the future, we remain

Yours for Business,

M. KRAMER,
Rock Hall, Md.

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