

Saint Mary's Beacon.

LEONARDTOWN, MD.

THURSDAY Morning, April 2.

To give our readers the benefit of the text of the new assessment law we have been compelled to omit editorial views on topics of current interest.

The Maryland General Assembly of 1896 is over. It ought to have been better, but it might have been much worse. Some of its acts were good and other some were very bad. In common with the general public we are glad its session is over and are thankful that it did as well as it did.

A re-assessment Act was passed by the General Assembly, didn't suit the Governor and was supplemented by Acts to meet his Excellency's views and when made to suit him was signed and is now a law. Unless the Governor was permitted to slide down the cellar door in his own way he just wouldn't play in the Legislative back yard and the "boys" decided to let him slip as he pleased. In voting on the bill many of the Senators said it didn't suit them but they would vote for it anyhow. Wash Wilkinson was the only one in the Senate who wouldn't vote for a bill that didn't suit him. We give him credit therefore.

MARYLAND LEGISLATURE.—At 12 o'clock Monday night the General Assembly adjourned sine die. Governor Lowndes signed the assessment bill and four supplementary bills.

The Senate and House passed bills supplementary to the assessment measure embodying the changes urged by Governor Lowndes in his special message to the General Assembly.

The election bill when signed by Gov. Lowndes will, it is thought, prevent any special election in Anne Arundel county, as ordered by the House of Delegates.

Gov. Lowndes appointed Mrs. Anna Jeffers, of Annapolis, State Librarian, and the Senate confirmed the nomination.

The Senate rejected the nomination of Philip D. Laird, of Montgomery county, for commissioner of the land office. W. O. Mitchell, of Dorchester county, was nominated and confirmed for the office.

The bill appropriating \$30,000 to the heirs of ex-Governor Bradford for the destruction of his dwelling by Confederate soldiers passed both houses of the General Assembly, modified by supplemental bill.

THE ASSESSMENT BILL.

The first sections of the new assessment bill follows closely upon the line of the Hayes bill, passed in 1894, and are taken largely from the Hering bill.

Ships are valued at the residence of the owners.

The real estate of corporations is to be taxed as at present.

Shares of stocks are assessed to the owners where they reside.

All personal property in which any resident of the State has an equitable interest with the legal title to the same in some other person or corporation who is a non-resident is also subject to taxation in this State. As are all bonds issued by any State or Territory, bonds of corporations, private securities, real property and the personal property not having capital stock divided into shares.

The property, real and personal, of steam railroads shall be taxed for county and municipal purposes as the property of individuals. No extra valuation is to be levied upon bridges over streams forming a part of the roadway of any railroad or turnpike, but they shall be valued as any equal portion of the road is valued. Tunnels and subways are to be assessed at their actual worth.

Bank and other stocks are to be taxed upon the valuation of the tax commissioner for 1896, and this valuation is to be sent to the assessors. The valuation of stocks is to be returned by the assessors to the tax commissioner.

Mortgage bonds of corporations are also subjected to taxation, according to the provisions of the bill, and the tax on bonds issued by corporations which promise to pay such tax shall be collected from the company and not from the owner of the bonds.

Nothing in the act shall repeal or modify the code relating to the tax-

ation of savings banks nor the act of 1892 relating to the tax on distilled spirits.

Exemptions from Taxation.

The following are among the exemptions from taxation: United States bonds or the property of the United States, the State or any county or city.

Houses used exclusively for public worship, parsonages, graveyards, cemeteries not used for profit.

Crops in the hands of producer or his agent.

Tools of mechanics worked by hand power.

Farm implements to the value of \$300.

Wearing apparel, except diamonds and costly jewelry not habitually worn.

Fish in possession of fishermen.

Hospitals and charitable institutions, educational institutions and as much as forty acres attached thereto.

Personal property of a corporation in this State whose shares are subject to taxation. The shares of railroads in the State which pay tax on gross receipts and municipal tax.

Book accounts of merchants paying tax on average value of stock in trade and every person engaged in commercial business shall pay tax on the average value of his stock in trade.

The exemption of homestead or building association shares was stricken out.

The president of every corporation doing business in the State must furnish to the county commissioners or Appeal Tax Court a statement of real estate owned, and the valuation of this real estate is deducted from the total value of stock, as at present. The shares of stock are to be valued for county and municipal purposes to the owner in the county or city where he resides. The tax on shares owned by non-residents shall for county and municipal purposes be taxed where the corporation is situated, and the tax shall be collected from the corporations to be charged by the corporations to the stockholder.

All steam railroads doing business in Maryland shall be subject to the tax on gross receipts.

Gross Receipts Tax.

A franchise tax is levied on the gross receipts of all steam railroads doing business in the State, as follows: Eight-tenths of 1 per cent. on the first \$1,000 per mile of gross earnings or on the total earnings, if they are less than \$1,000 per mile, and 1 1/2 per cent. on all gross earnings above \$1,000 per mile and up to \$2,000 per mile. When the earnings exceed \$2,000 per mile 2 per cent. on all earnings above that sum. A State tax—as a franchise tax—of two per cent. is levied on the gross earnings of telegraph or cable, express or transportation, telephone, parlor car, sleeping car, safe deposit, trust, guarantee and fidelity company incorporated and doing business in the State; one per cent. on the gross receipts of oil pipe line companies, title insurance companies incorporated in the State; three-quarters of one per cent. from the receipts of electric light companies; one and one-half per cent. on electric construction and gas companies incorporated in this State and every fertilizer company doing business in the State.

Railroads and pipe lines, telegraph, express and other similar companies partly in the State shall pay in proportion to the trackage or business in the State. All companies such as above enumerated except fertilizer companies are subjected to the gross-receipts tax.

Mortgages.

A tax of 8 per cent. upon the revenues of mortgages is imposed—one-fourth to go to the State and three-fourths to the county or city or to be payable where the mortgage is recorded. Provision is made for the manner of collecting this tax and penalties provided for its evasion, the mortgage itself being subject to the sale for non-payment of taxes and all conveniences by the mortgagor to pay the tax to be null and void. Where the mortgagor has to pay the tax on existing mortgages he is to get credit when he pays taxes on the mortgaged property. The mortgagor must make oath that he has not and will not require the mortgagor to pay the tax.

Clerks of the Circuit Court are to render lists of all unrealized mortgages.

The Assessors.

There is to be one assessor in each election district of the State to be appointed by the county com-

missioners. The election districts are grouped into assessment districts, for each of which there are two assessors at large to be appointed by the Governor, by and with the consent of the Senate. One is to represent each party and to be selected by the Governor from three names furnished to him by party committees. These two assessors at large act in conjunction with the district assessor in the several districts. St. Mary's is divided into two assessment districts.

The county commissioners act as boards of control and review. For Baltimore city all the assessors are appointed by the Governor. Each ward is an assessment district and there is an assessor for each precinct in addition to the assessors at large. There are six boards of control and review for the city, and they are all appointed by the Governor.

The assessors are to receive \$4 a day. The expenses of assessment are to be paid for by the city and counties, respectively. Instructions for assessors are to be prepared by the State tax commissioner, and he will have proper forms of schedules of real and personal printed at the expense of the State, with proper interrogatories for compelling the disclosure of property.

The work of reassessment will begin on the first Tuesday of June next and be completed by the first Tuesday of September. The Governor may extend this time to the first Tuesday of October.

Immediately on entering upon their duties the assessors shall deliver or send by mail to property owners a form of schedule, together with notice requiring the schedule to be filled out and filed with the assessors within twenty days a complete list of all his property subject to taxation. Specific directions are provided for property valuations by the owner.

Schedules must be ready to be sworn to when the assessor calls for them, within twenty days after they have been received. All trustees, guardians and corporations must likewise prepare these schedules of property, including equitable interests. The requirements of this section are strict and specific, and all schedules must be sworn to. It shall be the duty of every person in the State owning personal property liable to taxation to appear before the assessor, fill up his schedule, and, failing to do so, the assessor shall, on the best information he can obtain, put the utmost valuation in cash on such property, and as a penalty double taxation shall be imposed.

The assessor shall have the right to examine persons under oath to ascertain whether they possess taxable or not.

Any person or officer who shall willfully and corruptly make false and fraudulent returns shall be deemed guilty of perjury, and upon conviction sentenced to pay a fine not exceeding \$500 or imprisonment not exceeding two years and be forever disqualified from becoming a witness in any matter of controversy.

An assessor who shall accept a return without requiring the oath or who shall make any charge for administering the oath shall on conviction be fined not exceeding \$500.

Any agreement by an assessor with any person or officer of any corporation to return a less amount of property than should be returned shall be deemed guilty of a conspiracy, and either person connected therewith shall be subject to \$1,000 fine and imprisonment for three years.

Property is to be valued at its full cash value, not looking to a forced sale, and assessors must inspect all real estate. If assessors shall increase the valuation in a schedule made by the owner, the owner must be notified and he shall have twenty days to file notice of appeal to the board of control and review.

Rolling stock of steam railroads is valued in the assessment district where the chief officer of the company is located.

Valuation of the rolling stock of steam railroads partly in the State is valued proportionate to trackage.

For persons and corporations failing to return their schedules within 20 days the assessor shall assess under the terms of the act. The boards of control and review have power to correct valuations returned to them, whether complaint or appeal has been made or not. They shall have power to increase valua-

tions after having given ten days' notice.

From decisions where claims of exemption from taxation is made either party can appeal to circuit courts and the Court of Appeals. The State tax commissioner is to supervise the assessors and boards of control and review.

Some of the Penalties.

Any person or officer of a corporation who shall refuse to answer or to be sworn shall be deemed guilty of a misdemeanor and, upon conviction, subjected to a fine of not less than \$50 nor more than \$500.

Any officer of a corporation who shall refuse to return a schedule or make affidavit to it is subject to a fine of not less than \$200 nor more than \$2,000. The jury before whom the case is tried shall ascertain the value of the property, and it shall be subject to double taxation.

The county commissioners and the Appeal Tax Court in Baltimore city are directed biennially to assess personal property by listing. Pains and penalties are also to apply to biennial listing.

This assessment shall not be used for taxation in the year 1896. Bonds and stocks are valued upon the basis of \$500 for a thousand dollars 6 per cent. bonds.

DIED.

Departed this life on 13th of Feb. 1896, in the 3rd district, of pneumonia, MABEL FRANCES, youngest child of Lucy C. and George W. Bowles, aged 3 years, 2 months and 4 days.

New Advertisements.

STATEMENT OF THE MUTUAL BENEFIT LIFE INS. CO., of Newark, N. J., to December 31, 1895.

Total admitted assets,	\$ 58,209,197.56
Total liabilities,	54,192,291.54
Total surplus,	4,016,906.02

April 2-3t.

STATEMENT OF THE NEW YORK LIFE Ins. Co., of New York, to Dec. 31, 1895.

Total admitted assets,	\$ 174,791,990.54
Total liabilities,	150,753,312.65
Total surplus,	24,038,677.89
Income in Maryland,	263,943.93

April 2-3t.

Agents Wanted.—The Holmes-Pitzell Case, a history of the greatest crime of the century, by Detective Frank D. Geyer. Agents coming money. One agent sold 105 copies last week. You will make money quickly if you push this book. Outfit 15 cents.

H. L. HARVEY & CO.,
308 E. Lexington St.,
Baltimore, Md.

April 2 96

CALL.

The People's Party voters of St. Mary's county are hereby called to meet at Leonardtown, in the Court House, on

TUESDAY, April 7, 1896,
at 8 P. M., for the purpose of electing four delegates to represent this county in the State Convention, to be held in Baltimore, at 11 E. Fayette Street, on THURSDAY, April 10th, at 10 A. M.

T. GARFIELD JENKINS,
Chairman, Congressional Committee.

April 7 1896

Public Local Laws.

[PUBLISHED BY AUTHORITY.]

CHAPTER 64.

AN ACT to repeal and reenact with amendments Section 105 of Article 19 of the Code of Public Local Laws, title "St. Mary's County," sub-title "Sheriff."

SECTION 1. Be it enacted by the General Assembly of Maryland, That Section 105 of Article 19 of the Code of Public Local Laws, title "St. Mary's County," sub-title "Sheriff," be and the same is hereby repealed and reenacted with amendments so as to read as follows:

105. The Sheriff of St. Mary's county shall receive for keeping each prisoner committed to his custody, and for providing victuals and fire for each prisoner, the sum of fifty cents per day, and he shall be allowed for removing convicts to the Penitentiary, House of Correction, Reformatory or Insane Asylum the following compensation and no one but the Sheriff or one of his regularly appointed deputies shall carry any persons to said institutions, to wit: For a single prisoner thirty dollars and for each additional prisoner convicted at the same term of court fifteen dollars and for delivering the ballot boxes, registration books and other election supplies, the sum of five dollars for each voting district or precinct in said county, and no greater sum; and the said Sheriff is hereby required, under a penalty of one hundred dollars, to keep a book at his office or at the county jail, in which he shall keep a record of the names, ages and date when received, the offense charged, the date of discharge and the reason thereof, of all persons committed to his custody, which book shall be open to inspection by all persons interested.

Sec. 2. And be it enacted, That this Act shall take effect from the date of its passage.

Approved, March 23, 1896.

LOYD LOWNDES, Governor.

WILLIAM CABEL BRUCE, President of the Senate.

SYDNEY E. MUDD, Speaker of the House of Delegates.

Office of the Secretary of the Senate.

I hereby certify that the foregoing is a true copy of an Act of the General Assembly of Maryland, passed at the January Session, 1896.

J. ROGER MCHERRY, Secretary of the Senate.

April 2-3t

PHOTOGRAPHS AT HOLLYWOOD and further notice.

Artist, EVERETT H. JOY & BRO.,
\$1.75 per dozen. \$1 for 6.

March 26-11t

5 gallons best coal oil for 60 cents at A. A. LAWRENCE'S.

FERTILIZERS AT REDUCED PRICES

We are now selling

PERUVIAN GUANO at \$35 to \$50

ACCORDING TO QUALITY.

Fine Ground Bone with Potash \$25.

Baugh's General Crop Grower \$20.

ALSO BAUGH'S

High Grade Fertilizers for Corn, Oats, Tobacco, Potatoes, Truck and Fruit Trees

AT REDUCED RATES FOR CASH. Write for Pamphlet and Prices.

BAUGH AND SONS COMPANY,

412 East Lombard St., Balto., Md.

WINTER SCHEDULE. WEENS STEAMBOAT COMPANY

Potomac River Route.

Beginning, Tuesday, December 24th, Steamer Potomac

Will leave Pier 9, Light Street, Baltimore, Tuesday and Friday, at 5 P. M., for the POTOMAC RIVER, calling at

Miller's, Brom's, Bacon's, Grason's, Lewistown, Bunk's, Cowart's, Coan, Kinsale, Mundy's Point, Lodge, Sandy, Point Adams, Pincet Point, Abell's, Leonardtown, Coburn's, Howard's and St. James on Friday only for Lancaster, Bushwood, Riverside, Liverpool, Point, Glyncott Alexandria and Washington.

Returning, will leave 7th Street Wharf, Washington, at 4 P. M. SUNDAY, calling at all the above mentioned wharves, leaving Leonardtown at 6 a. m. Monday and Thursday, Kinsale at 12 m. and Bacon's at 3.30 p. m., arriving in Baltimore early Tuesday and Friday mornings.

Freight received daily at Pier 9, Light Street.

HENRY WILLIAMS, Agent.

Dec. 19

S. LEVINSON, Watchmaker & Jeweler, Leonardtown.

Fine Xmas presents in the shape of gold and silver watches, ladies' and gents'—fine wedding rings, jewelry of every description—as cheap or cheaper than the same can be bought in any other city. Goods guaranteed to be solid or money refunded. Repairing a specialty. Orders by mail will receive prompt attention.

AT THE DRUG STORE, LEONARDTOWN.

You can buy all the ingredients necessary for pickling, such as Green Ginger, White Mustard, Celery Seed, etc. and are sure of securing the best quality at a reasonable price.

Prescriptions carefully and accurately compounded.—Dr. A. JACI SPALLI, giving his personal attention to the business.

JOSEPH H. MILBURN, Contractor and Builder, is prepared to furnish at all times

LUMBER, SASH, DOORS and FRAMES of all sizes, at the VERY LOWEST PRICES.

Virginia flooring, \$12 to \$16 per M. Georgia, \$18 to \$25 M. Georgia framing (heart) at \$18 to \$22 per M, according to length.

Laths \$2 per thousand, delivered at Leonardtown or River Landings. Terms—Cash on delivery. All orders promptly attended to. Shingles, 6x20 cy press at \$7.50 to \$8 per M. North Carolina Barn plank, \$14.50 per M.

ESTABLISHED 1822. JOSIAH H. D. SMOOT & SON, DEALER IN Lumber, Shingles, Laths, NAILS, LIME, CEMENT, CALCINED PLASTER, &c., &c., &c. MANUFACTURER OF Flooring, Doors, Sash, Blinds, Frames, Mouldings, Mantels, Brackets, and all kinds of Wood Work.

Office and yard No. 21 North Union St. Factory Nos. 13 and 15 North Lee St., ALEXANDRIA, VA.

F. N. HOLMES, Agent, Leonardtown.

Wool! Wool! WILL pay for Wool the highest market prices. Want it for factory purposes SACKS FURNISHED FREE. NO CHARGE FOR DRAYAGE.

The cost of freight the only expense to shippers. Will dray at my own expense from any depot or wharf from any quarter of the city. If you desire to save money and all middle men's expenses ship direct to LEWIS HOFFENMAIR.

DEALER IN HIDES, WOOL, FURS and SHEEP SKINS. Southeast cor. 10th & C Sts., N. W. Washington, D. C. REFERENCE—Riggs & Co., bankers, or any reliable business house in Washington, D. C.

UNDERTAKING.



COFFINS and CASKETS latest styles always on hand and furnished at shortest notice and at lowest prices for cash.

THREE HEARSES, always at hand.

HORSESHOING, \$1.00 Cash.

In conjunction with my BLACKSMITH and WHEELWRIGHT department, I am prepared to build

CARRIAGES, WAGONS, BUGGIES, &c.

at low prices, REPAIRING, PAINTING and TRIMMING a specialty

J. A. DILLOW, Leonardtown, Md.

April 21, 97-11

UNDERTAKING.



H. BARBER CAWOOD, Undertaker, Chaptico.

Two Hearses.

HAVING provided for the public one of the finest Hearses in Southern Maryland, I am prepared to serve funerals with a full line of CLOTH BOUND and WOODEN CASKETS, SASHES, GLOVES and DISENFRANCHISES. Hotel attached. Branch house 10th Station, B. P. R. R.

June 6-11

UNDERTAKING.



WITH an elegant new Hearses and a full stock of Coffins and Caskets, I am prepared to serve funerals at the shortest notice and upon the most reasonable terms.

In connection with this I designate special attention to my Blacksmith and Wheelwright departments. All orders quickly and neatly attended to.

June 1-11 A. C. WELCH, Chaptico, Md.

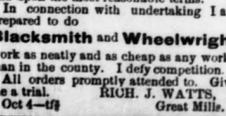
UNDERTAKING.



Situated one mile and a half from Great Mills, on the road to St. George's, with an elegant hearse and full stock of coffins and caskets, we are prepared to serve funerals at the shortest notice and upon the most reasonable terms. All orders quickly and neatly attended to.

LEWIS T. CLARKE & BRO., April 26-11

UNDERTAKING.



Two Hearses and a full line of Coffins and Caskets of latest styles. I have obtained a full outfit for embalming the dead, such as the most improved instruments and the best fluids, and are prepared to serve funerals promptly and at moderate prices.

Sept 10-11 C. G. GOODRICH, RIDGE, MD.

UNDERTAKING.

HAVING A FINE Hearses and a full stock of Coffins and Caskets I am prepared to serve funerals at the shortest notice and upon the most reasonable terms. In connection with undertaking I am prepared to do

Blacksmith and Wheelwright work as neatly and as cheap as any workman in the county. I defy competition. All orders promptly attended to. Give me a trial. RICH. J. WATTS, Oct 4-11 Great Mills.

UNDERTAKING.

HAVING located at Clifton Factory, Md with a fine HEARSE and a full stock of COFFINS, CASKETS, ROBES, etc., I am prepared to serve funerals at the shortest notice and upon reasonable terms. Cloth-covered CASKETS furnished for \$40; plain CASKETS \$30; coffins in proportion. Thanking my friends for past favors I ask for a continuance of same.

Oct 11-11 F. T. S. PRICE.

The Twice-A-Week Republic. SPECIAL OFFER. Good Only Until March 31st, 1896. Send two new subscribers with four dollars and give one year free. I am also the manufacturers agent for Burgies and Wagons of all kinds, of which I keep a stock on hand. Call to see me and be convinced that I can save you money.

J. W. GRAYES, Laurel Grove, Md. Sept 12-11