Governor Asks for Authority to Enforce New Prohibition Laws

STUART DISCUSSES TAXES AND PROHIBITION

Initial Message to General Assembly Takes Up Two Main Problems.

WILL BE LATER MESSAGES

Governor Favors Strict Enforcement of Adequate Prohibition and Tightening Up of New Tax Laws. Asks Specific Legislation.

Governor Stuart's initial message to the General Assembly is devoted entirely to a discussion of the new tax laws, with recommendations as to smoothing out minor wrinkles, and to the most effective means of enforcing State-wide prohibition. Other subjects are left for discussion in later messages.

The message read yesterday in both houses follows in full:

January 12, 1916.

Gentlemen of the General Assembly:

It is with great pleasure that I welcome you, the representatives of the people, to our Capitol, as you come in regular session to the discharge of the important duties and responsibilities devolving upon you: to consider the public welfare; to enact such legislation as you may deem necessary, and to make provision for the expanding interests of the Commonwealth.

The personnel of this body is a sufficient guarantee that your deliberations will be thoughtful, prudent and patriotic, and that you will efficiently and courageously discharge your duties and justify the confidence placed in you by your constituents.

Since the last regular session of the General Assembly two questions of paramount interest and importance have occupied public attention, and to these I shall give first attention, leaving other subjects for future messages to your honorable body.

At an extra session of the General Assembly, held in obedience to a call upon the Governor, with the signature of two-thirds of the total membership of each House of the General Assembly attached thereto, making application, in accordance with Section 73 of the Constitution of Virginia, for an extra session of the General Assembly, to convene at Richmond not later than the second Wednesday in January, 1915, for the purpose of revising the tax laws of the Commonwealth, a new scheme of taxation was evolved and put into effect in Virginia, as of March 17, 1915.

PROMPT EFFORT TO PUT NEW TAX LAWS INTO EFFECT

About one-half of the fiscal year, to which the new law was to be applicable, had already elapsed, hence great energy and strenuous effort was necessary to adapt the State government, and especially the assessing and collecting agencies of the government to this situation in time to secure the best results for the initial year. A very full report of the operations and results of the new tax law will be made by the State Advisory Board on Taxation, of which I have the honor to be a member, and for this reason I shall only deal with this question in the most general terms.

The new plan of taxation adopted by the General Assembly provided for a partial, though very nearly a complete, system of segregation of taxable subjects for State revenues, leaving real estate and tangible personal property for local taxation, except that the State retained the constitutional tax of 10 cents on the $100 for school purposes. The plan of equalization, which involved the creation of a central board sitting at the Capitol and assessing all property throughout the State at its supposed market value, which had been repeatedly proposed and rejected, met with small favor, for reasons not necessary to enumerate.

SEGREGATION PLAN CONTEMPLATED BY CONSTITUTION

The only remaining plan was that provided, and I might say contemplated, by the Constitution of 1901-1902, which permitted the General Assembly, after a period of years, to segregate the several subjects of taxation and to apply different rates on different classes of property.

The State was deriving $4,500,000 of its annual revenue from subjects already segregated for State purposes, so that the real task of the General Assembly was to find additional subjects sufficient to make up the remainder of the State budget. It was reported by the Special Tax Commission, after careful investigation, that only about one-tenth of the intangible property was being assessed. It was thought by a large majority of the General Assembly that this condition arose largely from the divided interest of the State and the several subdivisions thereof as taxing powers in the same subject. It was, therefore, considered advisable to segregate intangible property to the State in order that it might be the exclusive business of a single taxing power to make available that portion of this class of property which had hitherto escaped taxation. It was thought that the interest and efficiency of the agencies of the State would be greatly stimulated by the necessity which was placed on the State for the collection of a revenue necessary to its existence. It was also thought that the State could and would wield a power in this direction which the local officials of the several counties, towns and cities had either failed, neglected or refused to use.

INTANGIBLE PROPERTY ASSESSES ITSELF

Again, the difficulty of securing fair and equal assessments throughout the State did not apply to intangible property, as to other classes of property, for the reason that it assesses itself in most cases at its own face value. The same principle applied as to rolling stock of transportation companies, which was assessed by well established standards of value throughout the State. So that the process of segregation was in fact a process of elimination of the question of unequal assessments as between the several counties, towns, cities and sections of the State.

The question of equality of assessments under this plan became practically a local one—a question which affected the taxpayers of a great number of small units as between themselves, leaving the question of the standard of assessment of real estate and tangible property in Accomac a matter of no concern to the taxpayers of Lee, and vice versa. Under the plan as adopted elimination of the question of equality of assessments was accomplished except as to the 10-cent tax for school purposes, which applies to all real estate and tangible personal property in the State. In other words, five-sevenths of the question of inequality of assessments was eliminated in the very beginning, with the hope and expectation that the other two-sevenths may be eventually eliminated, either by reaching a plan of complete segregation or by still further minimizing the already negligible inequalities which could arise between the sections in the application of whatever State tax may continue to rest on real estate and tangible personal property.

RATE OF TAXATION UNDER SEGREGATION PLAN

Having gone thus far, the only remaining question was as to what rate should be applied by the State to the subjects segregated to her. It was manifest that the combined State and local rates, applicable alike to all classes of taxable property, constituted a burden much heavier when applied to intangible property, which assesses itself at face value, than on other classes of property such as real estate and tangible personal property, all of which was confessedly underassessed, more or less. It therefore became necessary, as a matter of justice, to limit the rate on intangible property to such a figure as would give to it an advantage in rate corresponding and equal to the advantage in assessment enjoyed by owners of other classes of property.

Accordingly, the rate on every class of intangible property was substantially lowered, some of it to one-eighth and the great bulk of it to about one-half of the old rate. The new tax laws imposed no new tax, as some people seem to think, on intangible property; on the contrary, the law imposing a tax on this class of property is as old as the Commonwealth itself. The new tax law simply reduced the rate of taxation on intangible property.

NO SERIOUS OBJECTION TO FAIRNESS OF RATES

No serious objection was heard in any quarter to the fairness and justice of these reduced rates. They gave needed relief to estates in the hands of courts and fiduciaries held for the benefit of widows and orphans, and which, being accessible to taxing officers, were returned in full at face value and thus made to bear a rate of taxation made unnecessarily high, not only by the escape of property of the same class in more favored hands, but by the underassessment of property of other classes.

It was thought, too, and freely predicted, that the relief afforded would invite fuller disclosures and largely increased returns of intangible property. The law carried, however, certain provisions for the discovery of such taxable property as was not voluntarily returned by the holder or owner. A large amount of taxable values has been brought out and put on the tax books, and a large amount is thought to exist which has not yet been located.

BRINGS IN HITHERTO UNTAXED PROPERTY

Having inaugurated this system, which has brought under taxation large sums of hitherto untaxed property to the great relief of the average taxpayer, the question is, shall the people of the State be cheated out of their long delayed advantage by the hue and cry raised by interested parties against the methods necessary to reach and maintain substantial results? Shall the people surrender the advantage already achieved and to be achieved by a system of wholesale exemptions, or further reductions of rate, on taxable values, much of which has never been heretofore taxed and against which is now tardily asserted a just and greatly reduced rate of taxation?

It must not be forgotten that the sources of revenue segregated to the State are for the most part intangibles, and, therefore, in their very nature difficult to locate and make available. The mere segregation of these intangible subjects to the State affords no guarantee of revenue in the State treasury; on the contrary it is the experience of the taxing officers of the State that a comparatively small percentage of the tax due from these intangible subjects has ever been, or ever would be, collected, except by the use of methods some times denominated inquisitorial. The task of the tax-gatherer in dealing with this class of property is essentially one of discovery.

MEANS OF DISCOVERY MUST BE STRENGTHENED

If, therefore, the State is to derive its revenue so largely from intangibles it must necessarily follow that the means of discovery already provided shall be maintained, and, if need be, supplemented and strengthened. If the General Assembly should withdraw any of the means now provided for discovery it would mean the immediate loss of a very large amount of revenue which is now coming to the State and the still greater loss of revenue yet to be discovered from similar sources, and upon which the life of the State must depend under the new law.

It must not be forgotten that any failure on the part of the State to collect this revenue from these sources hitherto untaxed must result in reimposing a large part, or all, of the State tax of 35 cents on the $100 formerly applying on real estate and tangible personal property, thus placing additional burdens on property already taxed because of the failure of the State to provide and maintain ways and means to discover untaxed property.

CANNOT RELY ON LOCAL OFFICERS TO FIND INTANGIBLES

The participation of counties, districts of counties and municipalities in the tax on intangible property has become optional, and in any event is so inconsequential as to give the local assessing and taxing officers much less interest in the discovery of intangibles than even the small interest they have hitherto felt in this matter.

So it is by no means safe to rely on county, town and city officers to use the extraordinary diligence and initiative necessary to provide adequate revenues to the State treasury. It is to my mind absolutely essential to the life of the new plan of partial segregation that Examiners of Records shall continue to perform the functions which were enlarged by the new law only to the extent of giving them the same access to the books and accounts of the living as the law has heretofore given them to the books and accounts of the dead. Such access, either in the case of the living or the dead, should be no greater and no less than is necessary to obtain a just contribution from such sources to the support of the State and its institutions.

EXAMINERS' METHODS INTENDED TO BE INQUISITORIAL

Objection is made that the processes of Examiners of Records are inquisitorial. The answer is that they are intended to be inquisitorial, and they lose their effectiveness when they cease to be inquisitorial. It must be remembered, however, that no Examiner of Records under the present law can add one iota to the publicity which every taxpayer is bound under his oath to give to his own holdings when he makes a proper return thereof to the taxing officers. Proper returns of all taxpayers have always been supposed to make full disclosures of all taxable property owned by the taxpayer.

The commissioner of the revenue and treasurer have a right to this knowledge, as has also every officer of the State whose business it is to handle tax returns. There is no law, so far as I know, to shield such returns from legitimate public inspection in the Auditor's office, though I will say here parenthetically that I would favor a measure designed to strengthen the present law forbidding undue publicity, and especially forbidding the publication in the newspapers of a taxpayer's return except when the same has been made public in some litigated question before a court.

CAN ASCERTAIN NO FACT WHICH TAXPAYER SHOULD NOT STATE

Inquisitorial methods, however objectionable, can ascertain no fact which it is not the duty of the taxpayer to state for himself, and since such methods under the present law can add nothing to the publicity, so they can add nothing to the burden of taxpayers who make their intangible returns as visible, as the law requires other classes of property to be made. It is gratifying to note substantial progress in voluntary returns of intangible property, but it is a source of no little regret that so many holders of this class of property continue to offer obstacles and objections to the processes which their own recalcitrancy as taxpayers has rendered necessary.

I feel it my duty to say that as I interpret my duty to the people of this State I am required with whatever power and authority may be placed at my command to press with continuing insistence the execution of the tax laws passed by the majorities of practically two-thirds of both houses of the General Assembly in extra session assembled. That there are some minor changes which should be made to perfect the segregation measure is, of course, to be expected. Some changes are recommended by the State Advisory Board on Taxation, which we trust your honorable body in its wisdom will see fit to pass.

ASSESSMENT OF REAL ESTATE IN MANY SECTIONS DISAPPOINTING

There is another branch of this question which should not escape attention. The quinquennial assessment of real estate just reported is in many counties of the State most disappointing. Considering that only 10 cents on the $100 goes to the State, and that the whole of this goes back to the counties for school purposes, it would seem that there should be every disposition on the part of the taxpayers to stand for a reasonable assessment of real estate. A more liberal assessment would have given a much larger fund to the State for school purposes, and would have yielded in the counties and districts at the present rates much more liberal provision for county and district school purposes, thereby escaping, in some counties at least, any embarrassment which might arise because of the present constitutional limitation on the district rates for school purposes.

For reasons set out in the report of the State Advisory Board on Taxation, and very fully dealt with in the report of the Auditor of Public Accounts, the revenue arising from the first year's operation of the new tax law is somewhat below the estimate made by the Auditor in a comparative table and submitted by him to the General Assembly at its extra session. If the rates of taxation proposed by the Auditor in this statement had been adopted by the General Assembly there would have been no shortage of consequence.

SOME READJUSTMENTS ARE NECESSARY

Some readjustments of the rates themselves and some reapportionments between the State and the several communities, bringing them more nearly into line with the original suggestions of the Auditor, will be necessary to the permanent success of the plan of partial segregation.

It can be stated, however, with all confidence that with the accumulated surplus in the treasury and a large amount already collected and collectible from omitted assessments of previous years, there will be an ample reserve fund to carry the new plan of taxation to a point where the increasing revenue arising from natural causes from year to year will give to the State revenue sufficient for all purposes. I bring this feature of our financial affairs to the attention of your honorable body not only for your information and encouragement, but as a warning against extravagant appropriations based upon the theory of a full treasury. There can be no doubt of the fact that taxpayers of Virginia who make full disclosures of their property are already bearing burdens sufficiently heavy.

STATE HAS MADE STRIDES UNDER NEW CONSTITUTION

At no time in our history has there been so substantial and so generous a response by the State to the enlightened and constantly expanding needs of the people as within the period extending from 1902 to 1914. In that period of twelve years the State was able to double her annual income, not by increasing the burdens of individual taxpayers, but by bringing into contribution new taxable subjects; more especially, however, by the natural and gratifying growth in taxable value of old subjects to which was applied a State rate substantially reduced by the express terms of the Constitution of 1901-1902.

As our income has increased year by year the State has spread gradually and most liberally the blessings of public education, extending from the one-room school through all the grades, including schools for the normal training of men and women, to the State university. The accommodations and facilities of State institutions of all kinds have been greatly enlarged; new and much-needed spheres of usefulness have been added to some of our departments; large annual appropriations have been made to the supervision and construction of public highways, and substantial, though tardy, recognition has been given to the sacred claims of Confederate veterans in the form of pensions. All this stands to the credit of the State, notwithstanding the fact that one dollar in every seven of our State revenues goes to the payment of an antebellum debt.

MUST MEASURE EXPENSES BY INCREASE IN INCOME

From this experience we may be sure that with a wise and economical administration of our financial affairs, including a continued policy of discovery of property hitherto untaxed, our annual tax receipts under the new law will be increased gradually year by year by reason of the natural growth of subjects of taxation segregated to the State, thus providing an annually increasing income without imposing new burdens upon taxpayers.

Applying further the lessons of experience to the facts before us, we can well afford to measure the increase of our expenses by the natural increase in our income.

Considering the fact that the present tax law has been in force less than a year, and that its operations have been hindered by circumstances already mentioned, I deem it unwise and indeed hazardous in the extreme to increase at this session the annual appropriations to an amount above those of the last two years.

FOR STRICT ENFORCEMENT OF PROHIBITION

And now I come to the next question for discussion in this message. Under the provisions of the enabling act, passed by the last General Assembly at its regular session, an election was called and held upon the question of prohibiting the manufacture for sale and the sale of intoxicating liquors in the State of Virginia. The people, by an overwhelming majority, voted for State-wide prohibition, and thereby committed the State to this policy. No adequate legislation, however, has been enacted for putting into effect the will of the people as thus expressed. It remains, therefore, for your honorable body to draft and enact such legislation as may be responsive in the highest degree to the declared sentiment of the Virginia people, and thus translate that sentiment into definite, vigorous and unmistakable action.

The Constitution under which we live declares in express terms, "the chief executive power of the State shall be vested in a Governor. . . . The Governor shall take care that the laws are faithfully executed."

CHIEF EXECUTIVE POWER IS VESTED IN GOVERNOR

Here we find the chief executive powers of the State vested in the Governor, and coupled with it the command that this power shall be used to the end that the laws be faithfully executed.

Two years of my term of office have now almost expired, and during that time, in seeking to obey this mandate of the Constitution, I have been impressed with the absence of legislation furnishing means for the effective performance of the duty thus imposed. The absence of such means will become more apparent when prohibition goes into effect. The people of Virginia having declared that prohibition shall prevail throughout the State in every community, regardless of the will of that community, it follows, as a matter of necessity, that the State must step in and enforce the law where the local authorities fail to do so. To assume that the local officers can and will, in all cases, perform their duties in this respect is to shut our eyes to the experience of all other States where prohibition laws have been enacted, and to arrogate to ourselves virtues superior to those possessed by the people of our sister States.

DISREGARD OF LAW AS BAD AS INTEMPERANCE

General disregard of the law, lack of respect for the courts, and for public officials is an evil as great as intemperance itself, and if we increase the former evil without decreasing the latter prohibition will prove a calamity and not a blessing. I, therefore, call your attention to the fact that the strengthening of the central executive power of the State is absolutely essential to the proper enforcement of prohibition. It is true that the Governor may now furnish funds, in very limited amounts, to be used in the detection of crime and arrest of criminals, yet his representatives cannot even so much as make an arrest without first having been authorized to do so by the local courts, application to which in times of emergency is impracticable, to say nothing of the fact that the publicity which must, more or less, attend the application for such authority often defeats the very purpose for which the authority is sought.

Furthermore, the success of the efforts of the Governor in law enforcement is largely dependent upon the ability and willingness to co-operate on the part of local officers over whom the Governor is given no expressed authority.

HAS RESPONSIBILITY WITHOUT AUTHORITY

The Governor, is, therefore, put in the position of having a responsibility placed upon him in the exercise of which he is largely dependent on local authorities. This condition brings the central authority of the State, and its chief executive, in a position of dependency, rather than of authority, and renders the local government superior to the State government, and makes Virginia, so far as the enforcement of the criminal laws are concerned, a helpless aggregation of independent counties and cities, instead of a sovereign State responsible for the execution of her laws throughout her entire borders.

In making the suggestions here contained, I am mindful of the fact that under our system of government the efforts of the executive department of the State in such matters are and, necessarily must be, of little avail unless courts and juries will do their part in the conviction of the guilty.

CENTRAL AUTHORITY NECESSARY FOR LAW ENFORCEMENT

In the performance of their duties the executive department cannot and ought not to interfere; but what I desire to call to your special attention is the lack of unity and central authority in that part of law enforcement not intrusted to the courts. However wise such lack of unity and central authority may have been considered in the past, such a policy is totally unfitted for the enforcement of a law in which the habits and customs of our people are involved and concerning which there was such marked and recent division of sentiment among our people, especially in our large centers of population.

It is a source of congratulation that the declaration of the people of Virginia in favor of State-wide prohibition has so generally been accepted and acquiesced in, even by those who opposed the policy, yet such sentiment on the part of the people will be of little avail, unless it is translated by your honorable body into plain, strong and enforceable laws.

Respectfully submitted,

(Signed) H. C. STUART,
Governor.

Strict Enforcement of Prohibition

THE people by an overwhelming majority voted for Statewide prohibition and thereby committed the State to this policy. No adequate legislation has been enacted for putting into effect the will of the people as thus expressed. It remains for this session to translate that sentiment into definite, vigorous and unmistakable action.

The Constitution declares in express terms: "The chief executive power of the State shall be vested in a Governor." "The Governor shall take care that the laws are faithfully executed."

In seeking to obey this mandate of the Constitution, I have been impressed with the absence of legislation furnishing means for the effective performance of the duty thus imposed. The absence of such means will become more apparent when prohibition goes into effect.

The people of Virginia having declared that prohibition shall prevail throughout the State in every community, regardless of the will of that community, it follows as a matter of necessity, that the State must step in and enforce the law where the local authorities fail to do so.

To assume that the local officers can and will, in all cases, perform their duties in this respect, is to shut our eyes to the experience of all other States where prohibition laws have been enacted.

General disregard of law, lack of respect for the courts and for public officials is an evil as great as intemperance itself, and if we increase the former evil without decreasing the latter, prohibition will prove a calamity and not a blessing.

I therefore call your attention to the fact that the strengthening of the central executive power of the State is absolutely essential to the proper enforcement of prohibition.

Pertinent Points as to Taxation

SHALL the people of the State be cheated out of their long-delayed advantage by the hue and cry raised by interested parties against the methods necessary to reach and maintain substantial results?

Shall the people surrender the advantages already achieved and to be achieved by a system of wholesale exemptions, or further reductions of rate, on taxable values, much of which has never been heretofore taxed, and against which is now tardily asserted a just and greatly reduced rate of taxation?

If the General Assembly should withdraw any of the means now provided for discovery it would mean that immediate loss of a very large amount of revenue.

Objection is made that the processes of Examiners of Records are inquisitorial. The answer is that they are intended to be inquisitorial, and they lose their effectiveness when they cease to be inquisitorial.

No Examiner of Records can add one iota to the publicity which every taxpayer is bound under oath to give to his own holdings when he makes a proper return to the taxing officers.

There is no law to shield such returns from legitimate public inspection, though I would favor a measure to forbid the publication in newspapers of a taxpayer's returns except when made public in some litigated question before a court.

The quinquennial assessment of real estate is in many counties most disappointing.

It can be stated with all confidence that with the accumulated surplus in the treasury and a large amount collected from omitted assessments of previous years, there will be an ample reserve fund to carry the new plan of taxation to a point where the increasing revenue arising from natural causes will give the State a revenue sufficient for all purposes.

I deem it unwise and indeed hazardous in the extreme to increase at this session the annual appropriations to an amount above those of the last two years.

SAYS MANUFACTURERS ARE NOT OVERTAXED

(Continued from First Page.)

the question of omitted taxes—a question that has been the source of considerable friction in Richmond and other cities and towns of the State where so-called inquisitorial activities of examiners of records have been met with a certain degree of resentment. Chiefly, it was complained that the diligence with which omitted intangibles were unearthed was not uniform throughout the State, certain examiners enforcing the law to the letter and others following it leniently.

FOR UNIFORMITY IN SEARCH FOR OMITTED TAXES

On the subject of omitted taxes, the board reports as follows:

"This board, by circulars issued taxing officers, advised that attention be first given to assessments for 1915, its object being to have a thorough, full, and complete assessment for the current year, not wishing that assessment to be complicated or embarrassed by the assessment of taxes for years prior thereto. Realizing that the time was limited, and feeling that the best service which could be performed would be for the taxing officers to address themselves to the assessments solely for 1915, this board so advised, believing that thus would be obtained the best evidence of the sufficiency of the present law to provide an adequate revenue for the State and to accomplish full and uniform assessments throughout the Commonwealth.

"In doing this, this board did not intend, and so advised taxing officers, that taxes for prior years were not to be later the subject of attention, this board expressly stating that the matter of assessment for taxes for prior years would later have its attention, and taxing officers would be instructed with respect thereto.

HOW FAR BACK SHOULD EXAMINERS OF RECORDS GO?

"This board is not prepared to say how far back assessments should be made where there have been omissions, but does suggest whatever may be the action of your honorable body, that this board, or some other authority, be clothed with powers which will insure uniform action throughout the Commonwealth, and this board is of the opinion in any provision made for the assessment of taxes omitted for years prior to 1915, it should be provided that where the taxpayer has made full disclosure of his taxable property (tangible and intangible, real estate, money, income, or purchases as a merchant) and the assessment thereof has been made in good faith by the tax officer, although made under misapprehension of the law, such assessment should be final, but in cases in which there has not been such full disclosure and there have been omissions, either accidental or willful, provisions should be made for the assessment as the General Assembly may prescribe."

Speaking generally on the effect of the new tax system, the board expresses its belief that the system is generally satisfactory and acceptable to the citizens of the State; that with minor amendments it will be made still more satisfactory, and that ultimately, at no remote date, it will bring about more uniform valuations, thereby promoting fairness and equality of taxation.

ADMINISTRATION OF LAW HAS NOT BEEN UNIFORM

The board reports regretfully that the administration of the law throughout the Commonwealth has not been uniform. In some sections of the State the board's advice to secure the fullest possible assessment of property for the year 1915 has not been followed. In other sections those charged with the duty of securing proper assessments have not taken hold of the work properly, or prosecuted it with diligence and vigor.

Notwithstanding these facts, the board reports, there has been added to the taxable values of the State for 1915, over those of 1914, $65,000,000 of intangible personal property. The taxes on incomes assessed during 1915, covering the period of eleven months ending December 31, 1915, show an increase of $19,802.64 over those assessed for the previous year.

The board recommends that taxing officers should be clothed with full power to procure information from all persons, firms and corporations essential to the taxation of all property, money and income; and that the law should provide such penalty as will insure the procurement of the information. This information, it is recommended, should be considered confidential and for the use solely of the taxing officers, the courts and the State Advisory Board.

The report is signed by Governor Stuart, Judge R. R. Prentis, chairman of the State Corporation Commission, and C. Lee Moore, Auditor of Public Accounts—the three State officers who constitute the Advisory Board on Taxation.

Free Lecture.

Rev. Frank Pratt will deliver a lecture to-night at 8 o'clock in the First Unitarian Church, Floyd Avenue and Harrison Street, upon "Two of the Great Cathedrals of the World—St. Peter's and Cologne." Stereopticon pictures will be shown. The public is invited.

School Editors Speak.

The morning assembly yesterday at the John Marshall High School was given over to the members of the Marshallite, the yearly publication at the school. Principal Harwood introduced Claude Woodward, editor, who, in turn, introduced Miss Arline Eubank, literary editor; James Blake, jokes editor and cartoonist, and Professor Arthur James, faculty adviser of the annual.

LEE CAMP TO HOLD ITS ANNUAL CAMP MEMORIAL

Twenty-Six Members Have Answered Last Roll Call During Year—Public Invited to Attend.

R. E. Lee Camp, No. 1, Confederate Veterans, will hold its annual "Camp Memorial," at 8 o'clock to-morrow night, and all friends of the camp are given a cordial invitation to be present. During the past year twenty-six members of the camp have answered the final roll call, as follows:

E. A. Baughman, Hampden's Battery.

E. Jeter Bosher, Second Company Richmond Howitzers.

James N. Boyd, Company F, Twenty-first Virginia Infantry.

John P. Branch, lieutenant, Forty-fourth Virginia Battalion Infantry.

Dr. Blair Burwell, surgeon, Forty-ninth Virginia Infantry.

E. A. Catlin, Company G, Fourth Virginia Cavalry.

Creed T. Davis, Second Company, Richmond Howitzers.

Thomas J. Davis, Company H, Fifth Virginia Cavalry.

John S. Ellett, Second Company, Richmond Howitzers.

James H. Eubank, Company K, Thirty-fourth Virginia Infantry.

W. H. Farmer, Thornton's Virginia Light Artillery.

Maurice Evans, Fourth Virginia Cavalry.

W. Plumer Gretter, First Company, Richmond Howitzers.

James A. Grigg, Second Company, Richmond Howitzers.

W. U. Kennon, Company E, Fourth Virginia Cavalry.

Charles T. Loehr, sergeant, Company D, First Virginia Infantry.

H. L. Leeffsey, Company B, Twelfth Virginia Infantry.

Luther Martin, Company G, Forty-seventh Virginia Infantry.

Junius B. Mosby, Company E, Fourth Virginia Cavalry.

George C. Montcastle, Company D, Fifth Virginia Cavalry.

James McGraw, Second Louisiana Infantry.

H. J. Schlosser, seaman, Confederate States Navy.

Charles A. Spence, Otey Battery, Thirteenth Battalion.

Joseph W. Thomas, Company B, Ninth Virginia Cavalry.

Charles T. Turner, Company A, Nineteenth Virginia Battalion, Heavy Artillery.

Luther R. Warren, Company E, Nineteenth Virginia Battalion, Heavy Artillery.

"Coffee Don't Hurt Me"

Can he get away with it?

The drug, caffeine, in coffee, about 2½ grains to the average cup, hurts many coffee drinkers, at some time of life, and often hurts them hard.

Caffeine is a powerful irritant that unsteadies the nerves, races the heart, disorganizes the digestive organs and plays havoc with the health of a large proportion of coffee users.

Of course, there are some who go on drinking coffee for years, without apparent harm, at least they don't suspect it, until the cumulative drug, caffeine, has got in its work. Isn't it the best plan to play safe with health—quit coffee and use

Instant Postum

This pure food-drink, made of wheat and a small portion of molasses, tastes much like mild, high-grade Java coffee, yet contains no drug or other harmful element.

Postum comes in two forms: the original **Postum Cereal,** must be well-boiled, 15c and 25c packages; **Instant Postum,** the soluble form, can be made in the cup, at table, by adding hot water, 30c and 50c tins. Both kinds are equally delicious and the cost per cup is about the same.

The better health that follows quitting coffee has shown thousands

"There's a Reason" for POSTUM

Send 2c stamp for 5-cup sample of **Instant Postum**

Postum Cereal Co., Ltd., Battle Creek, Mich.