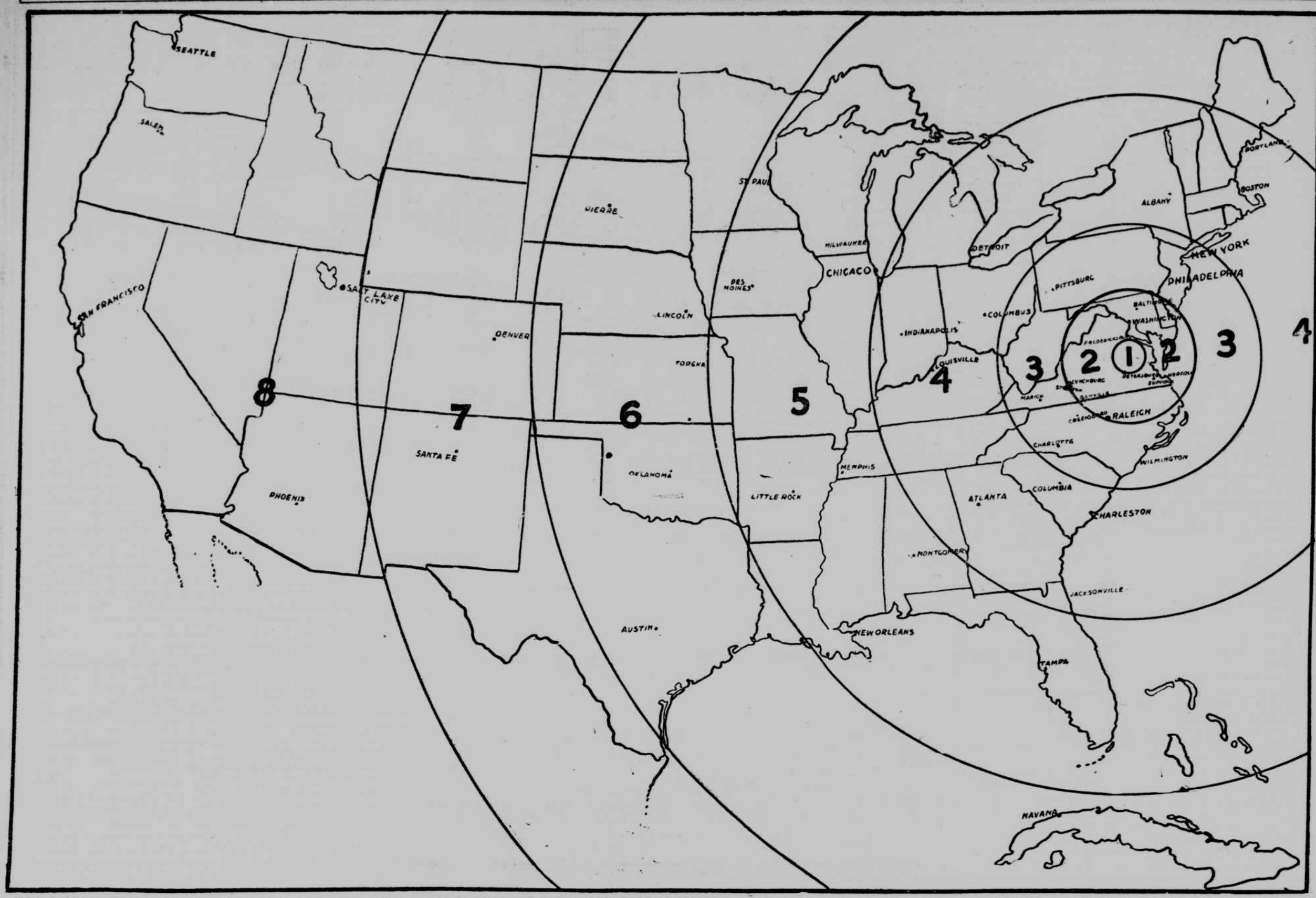
PARCEL POST MAP WITH ZONES RADIATING FROM RICHMOND



TAXATION LAWS TO BE ENFORCED

Explicit Instructions for 1913 Assessments Are Given to Public.

INCOME MUST BE REPORTED

Excuse of Lack of Information by Taxpayer and Officer to Be Avoided.

Personal property interrogatories for 1913 will contain features never before presented to the Virginia taxpayers. Efforts have been made by the Auditor to so define the laws of the State in reference to the assessment of personal property for taxation that the excuse of misunderstanding cannot be made again by those who are delinquent in this respect, and so that next year's grand juries may know that the individual understood the situation before he made his report.

Nor will the commissioner of the revenue be excusable. He is instructed as to his duties, and he is expected to perform them.

The blank interrogatories have been made ready by Auditor C. Lee Moore, and will be distributed throughout the State by February 1, when the 1913 assessment will be begun. The blanks will be left as heretofore, but notes appended will make the law very plain.

Must Take Solemn Oath.

In the first place, a special line calls attention to the oath to be taken by the taxpayer, so that he may see the solemnity of the obligation he takes to tell the truth. Another note specifies the forfeit of $50 by the commissioner of the revenue if he fails to administer the oath in every case.

Under the heading of valuations, it is pointed out that the fair market value of each article is to be assessed by the commissioner of the revenue, and not by the taxpayer. Again, this point is brought out on the margin of the first page, where a line reads as follows: "The commissioner or his duly qualified deputies must assess these values."

Coming to the assessment of money on deposit in banks, there is a note to assure the taxpayer that he cannot evade the law by keeping his money on deposit in banks outside the State. If it belongs to him, he must list it and pay tax on it, even if it is on deposit in Baltimore or San Francisco, or anywhere else. Again, a taxpayer cannot offset money he owes with any debts he may owe. Money in bank means money in bank.

Income From Exemptions.

Special attention is paid to the schedule of income, which has received great attention during the past year. Income includes rents, salaries, interest on notes held, interest on bonds or other evidences of debt owned, less interest due and paid during the year on money owed. No other deduction is permitted from income from these sources save the statutory $2,000 and interest paid out on money the taxpayer owed. Income from sales of live stock and meat may have deduction to the amount of value assessed thereon last year. Sales of agricultural products are liable to deduction for taxes, labor, fences, fertilizers and seed bought during the year.

The statutory deduction of $2,000 from every income, is deemed to cover cost of living, such as rent, servants' hire, fuel, food, clothing and other household expenses. Losses may be deducted provided the commissioner is satisfied they are allowable.

Bonds, notes and other evidence of debt are taxable in this State, even though not in Virginia on February 1. Evasion cannot be had by hugging such belongings on the outside.

The following information is taken from the law for the information of the taxpayer and the commissioner.

Taxpayer.

Taxpayer is required to furnish list of all property, money, credits or other subjects of taxation, and the value thereof (Section 491, pages 127-128).

Taxpayer shall forfeit not less than $10 nor more than $1,000 for failure to furnish sworn answers to interrogatories (Section 497, page 135).

Taxpayer fined not less than $20 nor more than $100 if he refuses to exhibit to the commissioner of the revenue or his duly qualified deputy, the property mentioned in the answers to the interrogatories (Section 494, page 133).

Answers of taxpayer to be signed and sworn to. (Section 494, pages 133-134. Subsection first, of Section 8, page 5.)

A taxpayer who renders a false list of personal property must be proceeded against by the attorney for the Commonwealth, trial to be by jury, and if a verdict be rendered establishing a false list, the court shall render judgment for double the amount of the taxes, for the costs, and for $5 fee for the attorney for the Commonwealth, and the court shall direct the treasurer of the county or city, upon ten days' notice, to sell, for cash, the property of the taxpayer (Section 503, pages 135-136).

The commissioner of the revenue to call on every person in his district to furnish list of property, etc. (Section 491, pages 127-128, and Section 494, pages 133-134.)

The commissioner, or his duly appointed deputy, to apply in person to obtain answers to interrogatories; and if necessary, in order to obtain the answers, the commissioner shall apply at least three times for such answers. (Section 494, pages 133-134.)

Note—The blank form of interrogatory should not be left, until upon the third application in person, by the commissioner of the revenue, or his duly qualified deputy, as is required by Section 494.

Answers of taxpayer to be signed and sworn to. (Section 494, pages 133-134.) Commissioner who fails to administer the oath in obtaining answers when assessing property shall forfeit $50. (Section 491, pages 127-128.)

Commissioner, or his duly qualified deputy, not to receive answers unless sworn to according to law. If he does so, he is liable to a fine of $500. (Section 498, page 135.)

Commissioner of the revenue, or duly qualified deputy, upon his own view to assess the fair market value of all property owned by the taxpayer. (Section 496, page 134.)

Commissioner may apply to any officer of this State, or to an officer or agent of a company or firm, or to any person, having knowledge of the facts, to furnish, under oath, any information such person may have relative to property or income, or other subject of taxation, which, under the law, it is the duty of the commissioner to assess. (Section 491, pages 127-128.)

RATES OF POSTAGE.

Parcels weighing four ounces or less are mailable at the rate of 1 cent for each ounce or fraction of an ounce, regardless of distance. Parcels weighing more than four ounces are mailable at the pound rate, as shown by the following table, and when mailed at this rate any fraction of a pound is considered a full pound.

Weight.	*First zone. Local Rate.	Zone Rate.	Second Zone Rate.	Third Zone Rate.	Fourth Zone Rate.	Fifth Zone Rate.	Sixth Zone Rate.	Seventh Zone Rate.	Eighth Zone Rate.
One pound	$0.05	$0.05	$0.06	$0.07	$0.08	$0.09	$0.10	$0.11	$0.12
Two pounds	.06	.08	.10	.12	.14	.16	.19	.21	.24
Three pounds	.07	.11	.14	.17	.20	.23	.28	.31	.36
Four pounds	.08	.14	.18	.22	.26	.30	.37	.41	.48
Five pounds	.09	.17	.22	.27	.32	.37	.46	.51	.60
Six pounds	.10	.20	.26	.32	.38	.44	.55	.61	.72
Seven pounds	.11	.23	.30	.37	.44	.51	.64	.71	.84
Eight pounds	.12	.26	.34	.42	.50	.58	.73	.81	.96
Nine pounds	.13	.29	.38	.47	.56	.65	.82	.91	1.08
Ten pounds	.14	.32	.42	.52	.62	.72	.91	1.01	1.20
Eleven pounds	.15	.35	.46	.57	.68	.79	1.00	1.11	1.32

*For a full explanation of the rates of postage in the first zone see the Parcels Post Guide.

$100 Reward

One hundred dollars will be paid for information leading to the arrest and conviction of the person or persons who murdered and robbed one Elias Baroody at 524 North Second Street, this city, on the morning of December 19, 1912.

GEORGE AINSLIE,
Mayor.

PARCEL POST IN USE WEDNESDAY

Public Should Be Careful to Buy Proper Stamps and Observe Regulations.

In less than five days the United States will inaugurate its first parcels post. It is by far the most significant postal advance in the history of the department and promises to work a revolution in the transporting of foodstuffs and supplies for everyday needs. Its warmest supporters predict a decided drop in the cost of living shortly following its inauguration and even its opponents concede that it will provide large conveniences.

Despite the wide publicity that has been given to the new service and to the rules which will govern it, the general public, post-office officials say, still remains in ignorance of the important provisions which will attend its use. The parcels post has been designed to afford the greatest good to the greatest number of Americans and an accurate grasp of its fundamental rules will aid in securing its benefits.

Fourth Class Mail Abolished.

The one great reform which will go into effect with the parcels post next Wednesday will be the discontinuing of the fourth class rate on mail matter. There will be no such thing as fourth class rate. Its place will be taken by the parcels post. Failure to observe this change will be sure to bring trouble. All matter mailed as fourth class with ordinary postage stamps will after next Wednesday be treated as "Held For Postage," and unless the package bears the address of the sender will be irretrievably lost.

Three of four other rules are of extreme importance. Distinctive parcels post stamps must be used on all fourth class matter. Ordinary stamps will not do.

Parcels will be mailable only at post-offices, branch post-offices, lettered and local-named stations, and such numbered stations as may be designated by the postmaster, or presented to a rural or other carrier duly authorized to receive such matter.

All parcels must bear the return card of the sender; otherwise they will not be accepted for mailing.

System Is Simple.

The foregoing rules are of the utmost importance and must be observed. They are the only ones that the public must know. With these rules understood and followed, the post-office will do the rest, and the use of the parcels post will prove simple. The map which appears at the top of this page shows graphically the zone system and the rates which will apply to them, making it easy to determine the approximate rate on any parcel to any part of the United States. The particular map here printed is made for the Richmond post-office and shows the zones radiating with the local office as a centre.

Every post-office in the United States will be provided with a similar map, the zones varying, of course, in each case. The post-offices are all provided with the new Parcels Post Guide, which lists the unit number of every post-office in the country.

No parcel will be admissible which exceeds eleven pounds in weight or is greater in size than seventy-two inches in length and girth combined. If a parcel exceeds these figures, no matter how small the excess may be, it will be refused.

What Is Mailable.

The question of what is and what is not mailable under the parcels post regulations will in all cases be decided by the postmaster or other receiving agent by reference to regulations which have been issued to all offices. These go into detail as to admissible matter and are too lengthy to be reproduced.

In general, everything will be mailable which, when packed, falls within the weight limit, offers no peril to other mail matter and is not at present prohibited by postal regulations. A partial list of mailable commodities includes hats, shoes, laundry, dry goods of all kinds, hardware, dry groceries, meat (within certain limits), tobacco, flowers, clocks, soap, wire, tennis rackets, woodenware, milk, butter, eggs fish, candy and golf sticks.

After Christmas Sale

We have made reductions in every department of our stock of jewelry, silverware and cut glass. We still have a handsome line for your selection.

H. Cohen,
707 E. Main St.

64277

W. Fred. Richardson, Inc.

Storage and Transfer Department

Main and Belvidere Sts.

The most modern and up-to-date Fireproof Storage Building in the South; vaults for silver and other valuables; individual trunk rooms; etc. in heated piano rooms, and every other modern convenience for the care of household goods. Get our estimate on crating and shipping your furniture. Phone Monroe 843.

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PORT RICHMOND

Offers the best chance for you to double your money quickly by investing in real estate.

LITTLE FRUIT FARMS
BIG MONEY MAKERS.

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Telephones Monroe 101, 102, 103, 104, 105, 106.

The World's Choicest Christmas Goodies

	Bottle
Gibson Rye, 8 years old	$1.25
Gibson Rye, 4 years old	$1.00
Bumgardner Mountain	$1.00
No. 7, 7-year-old Bourbon	$1.00
Old Corn Whiskey	75c
Pennsy Rye	75c
Peach Brandy	$1.00
Apple Brandy	$1.00
Old Jamaica Rum	$1.00
Select Madeira	$1.25
Ramsay Scotch Whiskey	$1.25
Ushers & DeWar Whiskey	$1.25
Bush Mills Irish Whiskey	$1.50
Gordon Dry Gin	$1.00
Amoncoleads Sherry	$1.25
Oloroso Medium Sherry	75c
Cockburn Select Port	$1.25

PLUM PUDDINGS.

Home-Made Plum Puddings, 2 lbs. 75c
R. R. 1, 2, 3 and 4-lb. Puddings, per lb. 25c
Franco-American, per lb. 30c

"MOUTH-MELTING" BRANDIED FRUITS.

Peaches in Apple Brandy, $1.25; 2 quarts $2.25
Peaches, in small jars $1.00
Marrons, in brandy $1.25
Maraschino Cherries, 25c, 50c, 90c

Fancy Edam, Sapsago, Stilton, Gorgonzola, Pineapple, Camembert, Olimento, Roquefort, Swiss, Neufchatel, Limberger, Philadelphia Cream, Royal MacLaren.

Specialties: Smithfield Hams, Citrons, Currants, Seeded Raisins, Shelled Nuts, Figs, Dates, Olives, Pickles, Candies, Confections, Holiday Novelties.

506-508 E. Broad.

Hermann Schmidt