

EXTRA SPECIAL

Will be **CLEANED OUT** this Week



We have still a few table lots in Women's Shoes. Included in these lots are values up to \$3.50. **98c**

Also a few lots of Misses' and Children's Shoes, which are values up to \$2.50; at only **79c**

THESE ARE EXTRA GOOD VALUES, IF YOU CAN FIND YOUR SIZE.

The Osburn Shoe Co

THE HOME OF GOOD SHOES.

NEXT TO ODEON

309 W. PIKE ST.

DEEDS FILED

In the Office of the County Clerk for Recordation.

Charles T. Goodwin to T. H. Williams, 1 lot, Kelley Hill.
Etta J. Jackson to C. K. Pritchard, 1 lot, Farm Dale plot, Clark district.
Annie Freeman to Stella C. White, 1 lot, Hornor avenue, city.
Christina Bartlett to Howard L.

Bartlett, 1-16 of oil and 1-2 of gas, 193 acres, Eagle district.
Davis-Hornor Company to Samuel W. Bryan, 1 lot, Grasselli.
Gordon B. Late to Edward F. Garrett, 1-2 of 2 lots, Bridgeport.
John W. Cork estate to Lehl B. Cork, Susie Springston, John W. Cork, Anna Cork, Florence Cork, Prudie Cork, Alma Starkey, Belva Cork, Lee H. Cork, Estie Cork, Winter J. Cork, Stella Forrester, George E. Cork, Joe F. Cork, Raymond Cork, Clara B. Phillips, Mary Ash and James E. Cork, 1 lot each, Clark district.

Ask Your Doctor

A Strong Tonic - Without Alcohol
A Blood Purifier - Without Alcohol
A Great Alternative - Without Alcohol
A Family Medicine - Without Alcohol

Ask your doctor if a family medicine, like Ayer's Sarsaparilla, is not vastly better without alcohol than with it.

FULL SYLLABUS OF SMITH CASE

In Which Sheriffs Are Ordered by Supreme Court to Pay over Moneys.

CHARLESTON, Feb. 8.—The holding of the supreme court of appeals that sheriffs are not entitled to the ten per cent added to taxes not paid before January 1, and are not entitled to all the emoluments of the office, but on the other hand must turn back into the county treasury fifteen per cent of all receipts after they aggregate \$3,000, is one of the most important decisions handed down by the supreme court of this state. The syllabus is really a synopsis of the case, known as Nease vs. Smith, brought for the purpose of testing the law. The syllabus is as follows:

"A sheriff has no right to retain as his own the ten per cent interest added to tax bills of those tax payers not paying until after the first day of January, by Code 1906, Chapter 30, Sec. 8, but must account to the public treasurers therefor. "A sheriff is entitled to a commission of seven and one-half per cent on collections of road taxes under Acts of 1909, Chapter 52, Sec. 66. "Under Chapter 15, Sec. 9, Acts of 1908, extra session, commissions on taxes collected by a sheriff are to be included in making up the sum on which he is to pay fifteen per cent to the county.

"Section 9, Chapter 15, Acts of 1908, extra session, is not repealed by Sec. 31, Chapter 69, Acts of 1909." The scope of this opinion is much wider than a glance would indicate. It means that the interest collected by sheriffs since January 1, 1905, must be returned to the taxpayers if they have not already done so. That is, the interest added to taxes collected after January 1, pocketed by the sheriffs, will have to be turned over to the county treasury and distributed among the various funds. This sum will amount to at least \$250,000. But that is not all that will go back to the various county funds. Sheriffs who have pocketed the fifteen per cent the court holds they are not entitled to, will add at least \$125,000 for the three years this law has been in force.

It must not be taken for granted that this same ratio of will be turned over to the county treasury every year, except in the matter of the fifteen per cent. This latter will be made possible by the constant increase in business throughout the state. In the opinion of the tax commissioner between \$125,000 and \$150,000 will be saved each year to taxpayers through the opinion of the supreme court in the Nease vs. Smith case. Of the three points in that case the position of the tax commissioner has been sustained in two, while in the other the department has never made a finding in any of the audits made by that department, and in fact had it not been for the conflicting sections of the code would never have raised the question. The difference between five per cent and seven and one-half per cent for collecting road taxes will amount to about \$15,000 a year for the road levies thus collected amount to about \$600,000. The road tax question does not affect the ex-sheriffs as the law only became effective in May, 1909, and comes in first under the 1910 settlements.

The question of discount still remains to be determined by the supreme court. It is involved in George Love, prosecuting attorney of Fayette county vs. Hawkins, ex-sheriff of that county. Judge Poffenbarger handing down a dissenting opinion in the Nease vs. Smith case, holding that the fifteen per cent required to be paid into the county treasury does not apply to the sheriff's commission for collection of taxes. In all other respects he holds with the other members of the court.

President Brannon, who wrote the opinion of the court in the Nease vs. Smith case, in passing upon the first question, that of interest says: "One question will answer the claim of the sheriff to this interest. Whose money it is bearing that interest? Not the sheriff's, but money of the public. Who ever heard of any one getting interest on money not belonging to him? We would expect that for such an extraordinary claim some statute allowing it should be shown; but it is admitted that no express statute doing so can be found." In settling the road tax question President Brannon says:

"What commission shall Smith receive on road taxes? Section 31, Chapter 69, Acts of 1909, fixes five per cent commission on county levy, district levies, and district levy for schools. This would apply to road taxes. But Chapter 52, Section 66, Acts 1909, a later act by four days, says that commission on road levy shall be the same as on state taxes.

which by Chapter 69, Acts 1909, is 7 1-2 per cent. So, it is clear that the sheriff gets that commission on road taxes."

The sheriffs raised the question that Section 9, Chapter 15, Acts of 1908, was replaced by Section 31, Chapter 69, Acts of 1909. The court holds that it did not and contends the acts are on different subjects. The one has for its purpose of fixing commissions of sheriffs on money coming into his hands from taxes,

while the other does not fix commissions, but deals with what the sheriff shall retain of his emoluments from all sources, etc. "I think the statute plain, and it is only a matter of obeying its plain letter to execute its plain intent," says President Brannon in his opinion. "We can not put into the statute what is not there. Therefore the sheriff is required to pay the county treasury fifteen per cent on commissions on taxes. Everything that is a fee is counted in the taxable sum; fees are those sums fixed by law. Allowances are those made under the discretion of court, not fixed, as for instance, the reasonable compensation for financial statement under Code of 1906, Chapter 29, Section 65. They are not

allowances. Allowance is where the court must make an order fixing the amount. The sheriff pays the tax of fifteen per cent on gross income, except salaries and county court allowances, if any. But by a proviso of the statute if the imposition of the tax would leave him less than the minimum sum prescribed by the statute, he is entitled to retain up to that sum, though the treasury may not get that per cent, and it gets what is left over that sum." The Kanawha circuit court was reversed in part and affirmed in part in the above opinion.

NO COURT IS HELD.

As no cases were docketed the usual session of police court was not held this morning. Policemen did not make any arrests yesterday. Business has been exceptionally dull in the court for a week or more.

R. Bruce Kirkpatrick, of Charleston, is here on a business mission.

Welch is ready.

NOTICE OF DISSOLUTION.

Minutes of a call meeting of the stockholders of the Cunningham Shoe Company, held at its place of business in the City of Clarksburg, Harrison County, West Virginia, on the 18th day of December, A. D. 1911, pursuant to a notice duly given to all the stockholders:

The meeting was called to order by M. G. Cunningham, President, who presided, A. L. Roberts, the Secretary, was present and acted as such. A call of the roll showed two-thirds of the capital stock present. On motion duly made, and carried unanimously, the following resolutions were passed:

RESOLVED FIRST, That the CUNNINGHAM SHOE COMPANY, a corporation created and organized under the laws of the state of West Virginia, does hereby discontinue business as a corporation, and surrender to said state its charter and corporate franchises. The board of directors will proceed to convert the property, chose in action and all assets of this corporation into cash, and pay off and discharge all of its debts, liabilities and obligations, and divide the remainder among the stockholders; but no such payment shall be made to any stockholder until after the publication of this notice hereinafter provided.

RESOLVED SECOND, That the President of this corporation cause notice of the adoption of the foregoing resolution to be published in some newspaper of general circulation, pub-

lished near the principal place of business of this corporation once a week for four weeks; and that he forthwith certify and resolution in the Secretary of the State of West Virginia, as provided by law.

On motion of the stockholders, the meeting adjourned.

Attest:
M. G. CUNNINGHAM, Vice Pres.
A. L. ROBERTS, Secretary.

ADMINISTRATIVE NOTICE.

All persons indebted to the late Ernest Onestingham, will please call on the undersigned at 408 North Fourth Street, Glen Elk, Clarksburg, and settle the same at once.

MARGARET ONESTINGHEL, Administratrix of Ernest Onestingham, Deceased.

TO WHOM IT MAY CONCERN.

My wife, Regina, having left my bed and board with out just cause, I will not be responsible for any debts she may contract.

FRANK E. GORDON.

Danderine

Makes your hair grow long, heavy and luxuriant and we can prove it

Get a 25 Cent Bottle Now and Forever Stop Falling Hair, Itching Scalp and Dandruff

Hair Becomes Soft, Fluffy, Lustrous and Abundant After a Danderine Hair Cleanse

Danderine is to the hair what fresh showers of rain and sunshine are to vegetation. It goes right to the roots, invigorates and strengthens them. Its exhilarating, stimulating and life-producing properties cause the hair to grow abundantly long, strong and beautiful. It at once imparts a sparkling brilliancy and velvety softness to the hair, and a few weeks' use will cause new hair to sprout all over the scalp. Use it every day for a short time, after which two- or three times a week will be sufficient to complete whatever growth you desire.

Immediately after applying a little Danderine all dandruff will disappear, all itching of the scalp will cease and there will be no more loose or falling hair. If you wish to double the beauty of your hair in ten minutes surely try this—moisten a cloth with a little Danderine and draw it carefully through your hair, taking one small strand at a time, this will cleanse the hair of dust, dirt or any excessive oil. In a few moments your hair will be wavy, fluffy and abundant and possess an incomparable softness, lustre and luxuriance, the beauty and shimmer of true hair health.

If you care for beautiful, soft hair and lots of it surely get a 25 cent bottle of Knowlton's Danderine from any drug store or toilet counter—A real surprise awaits you.



Baltimore & Ohio

LOW FARES TO

Mardi Gras

AT

Mobile, Ala., New Orleans, La. and Pensacola, Fla.

TICKETS ON SALE

February 12 to 18 Good returning to original starting point until March 2nd.

Extension of return limit to March 18th may be secured.

ASK TICKET AGENT FOR FULL PARTICULARS.

HOLMBOE & LAFFEY Architects.

OFFICES: EMPIRE BLDG. CLARKSBURG

FREE! FREE! FREE!

GREAT LIST OF FREE GIFTS

30 GRAND PRIZES 30

TO THE THIRTY NEATEST CORRECT ARTISTIC ANSWERS TO THIS BILLIKEN PUZZLE SPECIAL PROPOSITION ON THE PURCHASE OF PIANOS WILL BE AWARDED ALSO.

Five Thousand Fountain Pens and Gold-Plated Locket and Chains This Wonderful Billiken Puzzle I Am Your Lucky Billiken



PUZZLE In this Puzzle Picture of Billiken are seven faces. Can you find five of them? Mail or bring your answer to

HARPS-SPRINKLE PIANO CO.

WRITE PLAINLY. (C. T.)
Name
Street and No.
City or Town State

Jewelry

- 1—Diamond Ring
- 2—Gold Watch
- 3—Chest of Rogers Silver
- 4—Watch Chain
- 5—Watch Fob
- 6—Fancy Scarf Pin
- 7—Silver Pin Tray
- 8—Fancy Hair Comb
- 9—Hair Brush
- 10—Cuff Links

Miscellaneous

- 11—Guitar
- 12—Mandolin
- 13—Violin
- 14—Mosh Hand Bag
- 15—Music Roll
- 16—Pedestal
- 17—Pair Lace Curtains
- 18—Crystal Water Glasses
- 19—Crystal Water Pitcher
- 20—Kitchen Chair

Toys

- 21—Toy Wagon
- 22—Base Ball
- 23—Pair Roller Skates
- 24—Harmonica
- 25—Doll
- 26—Teddy Bear
- 27—Set of Blocks
- 28—Amusement Game
- 29—Rubber Ball
- 30—Jack in the Box

Also 5,000 Fountain Pens and Chains and Locket

Every one gets a prize absolutely Free. If you do not get one of the 30 Grand Prizes, you will receive one of the Fountain Pens or a Gold-Plated Locket and Chain surely, whether your answer be correct or not.

DIRECTIONS

In the picture of Billiken are seven faces—can you find five of them? Outline each face with a pencil or pen on this or a separate sheet of paper and number them 1, 2, 3, etc. To the 30 nearest correct artistic answers will be given absolutely Free the 30 prizes in the order named. To all others answering this ad. we will give Free a Fountain Pen or a Gold-Plated Chain and Locket. Remember that neatness as well as correctness is taken into consideration in making the awards. This contest is open only to persons who do not have Pianos in their homes. Winners will be notified by mail. All answers must be in our hands not later than February 16th, 1912.

Three disinterested business men of this city will award the above prizes.

February 16, 1912

221 South Third Street Leggett Building

CLARKSBURG, W. VA.

CLARKSBURG PRESSING CO. 100 N. Third St.

CLEANING, REPAIRING, PRESSING Phones:—Home, 462. Bell, 716-J Residence, Bell 30--

MONEY

Loaned on Chattel Security, such as Furniture, Pianos, etc.

Lowest Rates

Terms to suit everybody. Call us on phone, or drop us a line.

Citizens Loan Co.

3rd Floor, Empire Bldg. Room 316, Clarksburg. Bell Phone 132.

Ask the Elevator Boy

"The New Store"



Low, Plain, Prices

Everything Guaranteed

The PEOPLES' FURNITURE STORE

TIMBERLAKE BLDG., 144 W. Main St.

Welch is ready.