

The Herald and News.

VOLUME LIII, NUMBER 93.

NEWBERRY, S. C., TUESDAY, DECEMBER 21, 1915.

TWICE A WEEK, \$1.50 A YEAR.

Attorney General's Office Wins in Supreme Court

LEGALITY OF ACT IS NOT DISCUSSED

SUPREME COURT SAYS ADEQUATE REMEDY IN STATUTES.

Banks Lose First Fight Against Assessments Fixed by New State Board Having Control of Taxation.

The State.

Holding that there is an adequate remedy in the statutes for the recovery of a tax unlawfully paid, the supreme court, in a decision handed down yesterday, reversed the restraining injunction and mandamus proceedings instituted against the South Carolina tax commission. The decision does not touch the constitutionality of the act creating the commission.

The orders of Associate Justice Watts were reversed by Chief Justice Gary and Associate Justices Hydrick and Fraser. Associate Justice Gage dissented, "but not on constitutional or federal grounds." Judge Watts did not sit in the case, as he had issued the writs granting a temporary injunction and mandamus.

Cases Heard Together.

The cases, which were heard together by the supreme court, were brought by the National Loan and Exchange bank of Greenwood and W. T. Bailey against the tax commission and J. W. Canfield, county auditor, and by the Peoples National bank of Greenville "on behalf of itself and all the other banks in the state," against the members of the commission.

Commenting upon taxes, the court says:

"The funds derived from assessment and collection of taxes form the food supply of the government. The ability of a government to exercise its functions depends upon the collection of taxes and it will not be summarily deprived of its power except in cases of absolute necessity."

In dissenting, Judge Gage reserved the privilege to state the grounds of his dissent within a reasonable time.

The opinion in full is as follows:

"These two cases were heard together, the one is for injunction, the other is for mandamus. The one object of the two proceedings is to prevent an alleged unlawful assessment of bank property for taxation and so the unlawful collection of taxes so assessed. Both are extraordinary remedies, neither is available where there is any other adequate remedy provided. The statutes of this state provide an adequate remedy, i. e., a payment of the disputed tax under protest and a suit for recovery of the tax unlawfully paid. The constitution of this state gives the power to the courts to issue writs of injunction and mandamus and the legislature can not take it away, but the legislature can obviate the necessity for the issuance of these writs by providing an adequate remedy at law, as it has done in this matter of assessment and collection of taxes."

Merits Not Discussed.

"It is not necessary to state the questions involved, as it is held that there is an adequate remedy at law in which all the questions may be raised in due course and decided."

"The funds derived from assessment and collection of taxes form the food supply of the government. The ability of a government to exercise its functions depends upon the collection of taxes and it will not be summarily deprived of its power except in cases of absolute necessity. Many citizens are willing to contribute to the funds of the state and to pay a tax, although it is not in accord with the forms of law. The policy of the law is to give these citizens an opportunity to do so. An adequate remedy is provided for those who pay under protest and the orders of injunction and mandamus are overruled and the judgments appealed from reversed."

The tax commission is composed of A. W. Jones of Abbeville, chairman; John P. Derham of Green Pond and W. G. Query of Woodford.

The tax commission was represented in the case by the attorney general, Thomas H. Peoples, and his assistant, Fred H. Dominick. Counsel for the

THE NEWS OF PROSPERITY

Entertaining For Bride-Community Christmas Tree-School Improvement Association.

Special to The Herald and News.

Prosperity, Dec. 20.—One of the most important events in the social life of this town was the reception given in honor of Mrs. Pat B. Mitchell, one of the season's latest brides, by Mr. T. A. Dominick, father-in-law of the bride, at his home in Railroad avenue, Friday afternoon, December 17.

The affair was conducted by Mr. Dominick's special lady friends.

Miss Ophelia Connelly met the guests at the door and conducted them to the punch bowl, where Miss Blanche Kibler served delicious fruit punch.

Miss Susie Langford introduced to the receiving line, in which stood Mrs. J. D. Quattlebaum, the guest of honor, Mrs. Pat Bowers and Miss Bessie Taylor.

Mrs. M. C. Morris conducted the ladies to the dining room, where Misses Willie Mae Wise, Annie Lee Langford and Lee Connelly served chocolate and vanilla ice cream with fruit and nut cake.

The decorations over the entire house were marked by their simplicity. Pot plants, roses and carnations were used in the reception hall and parlor.

In the dining room, holly and roses were seen, the table being most attractively decorated with a beautiful plateau holding a cut glass bowl filled with roses and lace fern and vines, extending from here to the four corners of the table. About sixty ladies called during the afternoon.

'Tis with special delight that the ladies of Prosperity most heartily welcome Mrs. Mitchell into their midst.

Miss Willie Mae Wise had as her guests of the week-end Misses Grace Wyatt of Easley and Elizabeth Fant of Silverstreet.

Mr. Johnnie Langford of Wofford college is home for Christmas.

Dr. and Mrs. G. W. Harmon will spend Christmas in Ninety Six, Mrs. Harmon going from there to Piedmont, Ala., to visit her mother, Mrs. J. I. Oxford.

Miss Annie Moseley of Batesburg is expected home in a few days for the holiday season.

Mr. and Mrs. A. G. Wise spent the week-end in Columbia.

Mr. and Mrs. Charlie Suber spent Sunday with Mr. T. A. Dominick.

Miss Rosa Mae Mitchell is home from Greenville Female college for the yuletide season.

Miss Jessie Lorick of Columbia college reached home Friday.

Mesdames Elizabeth DeWalt and G. Y. Hunter were shoppers in Columbia on Wednesday.

Miss Marie Schumpert is visiting in Columbia.

Miss Y. Genia Harmon spent the week-end in Columbia.

Miss Eula Taylor of Newberry is spending a few days with Miss Effie Hawkins.

Prof. and Mrs. J. E. Hunter of Clemson college are guests of Mr. and Mrs. L. S. Bowers.

The Clemson boys will reach home today, who are as follows: Henry Quattlebaum, Leslie Singley, Hunter Fellers, Willie Hunter and Elmer Hunter.

There will be a Christmas tree at Excelsior school house (Wednesday evening).

Miss Liza Bell Curlee leaves Thursday for her home in Winnaboro for the holidays.

Mr. J. Waters Morris of Chapin spent Sunday in town with friends.

Mrs. H. P. Wicker has been called to Saluda on account of the death of her brother, Mr. George Black.

Mr. D. E. Ridgell of Jacksonville has been visiting at the home of Mr. W. A. Moseley.

Rural Carrier Langford of Kinards was here Sunday visiting Mr. C. F. Saner.

The community Christmas tree will

banks were F. B. Grier of Greenwood, T. P. Cothran of Greenville and B. H. Moss of Orangeburg. The matter was argued in the supreme court Monday morning last.

FIGHT CONTINUES ON THE STATE WAREHOUSE

EFFORT WILL BE TO OUST SENATOR McLAURIN.

Senator Banks Thinks McLaurin May Have to Run For Governor to Defend System.

Special to The Herald and News.

Columbia, Dec. 19.—That the persistent fight which has been waged against the state warehouse system will be continued at the approaching session of the legislature, taking the form of opposition to the re-election of Senator McLaurin, and that 'his fight may have far-reaching results in the political affairs of South Carolina, is foreshadowed by the candidacy of Mr. Jno. J. McMahan, a lawyer of Columbia, for the position of state warehouse commissioner, and the comment thereon of Senator J. Arthur Banks of Calhoun county, one of the ablest members of the state senate, and one of the state's most successful farmers and business men.

Senator Banks, in the course of an interview, says:

"From the correspondence which I have seen, it would appear that there is a movement on foot to place the state warehouse system in impractical hands. If this movement succeeds the friends of the system will not give up this hope of the Southern farmer without a fight. What turn that fight would take of course can not be said at this time, but I believe that it will inevitably result in bringing into the race for governor of South Carolina the man who gave to the South the state warehouse system."

The following correspondence, together with the comment of Senator Banks thereon, is self-explanatory:

Mr. McMahan's Candidacy.

Kingstree, S. C., Dec. 15, 1915.
Hon. J. L. McLaurin, State Warehouse Commissioner,
Columbia, S. C.

Dear Senator:

I trust that the "enclosure" does not mean that you are going to give up the great work which you are accomplishing for the people and for the business interests of our state through the instrument of your own brain, and which work is yet in its infancy.

I am writing the party that there's "nothing doing" so long as you'll condescend to remain at the helm.

Yours truly,
E. C. Epps.
Columbia, S. C., Dec. 14, 1915.

Senator E. C. Epps,
Kingstree, S. C.

Dear Mr. Epps:

I am thinking of being a candidate for State warehouse commissioner. I am writing to see what you think of it and if you could help me.

I have been deeply interested in the problem of public marketing, and I have written and spoken a good deal on the subject. It seems to me to be one of the biggest questions before us, and could be worked out in a way to be of the greatest benefit to our people. It requires study and scientific solution. I should be glad to give myself to the work. Hoping for a favorable reply,

Yours truly,
John J. McMahan,
Senator Epps' Reply.
Kingstree, S. C., Dec. 15, 1915.

Hon. J. J. McMahan,
Columbia, S. C.

Dear Sir:

Should Senator McLaurin wish to re-

be held at the town hall Saturday evening, December 25. The program is as follows:

Doxology.

Prayer, Rev. E. W. Leslie.

"Watchman Tell us of the Night," by two choirs.

"Three Wise Men," by Clyde Ward, Clyde Wheeler and Webster Dominick.

"O Little Town of Bethlehem," by school.

"Away in a Manger," by primary class.

"Joy to the World," by audience.

"Service For the King," by seventeen girls.

Benediction. Presentation of gifts.

The School Improvement association gives for the benefit of the school a box party, fish pond and cake walk at Monticello Tuesday afternoon, December 28, 1915, beginning at 2:30. The public is cordially invited to attend.

main in the position as state warehouse commissioner, I would consider it my duty to support him. He has worked under trying circumstances and through it all has produced a wonderful amount of success, in fact can show remarkable success against odds which would have swamped and brought ruin to the system if it had not been in his hands.

I have always regarded the state warehouse system as the government's greatest departure and I should sincerely regret to see a change in its management at this early period of its development.

(With all due regard for your ability and my deepest respect for your aspiration, my earnest desire to see the good work of the warehouse system go on uninterruptedly prompts me to reply thus promptly and frankly.

With great respect,

Yours truly,
E. C. Epps.

(Signed) E. C. Epps.
Senator McLaurin's Position.
Dec. 16, 1915.

Hon. E. C. Epps,
Kingstree, S. C.

My Dear Senator Epps:

I thank you very much for yours of 15th inst., and in reply beg to say that I have no wish to give up the development of the state warehouse system until it is on a basis where it will be safe from attacks and able to take care of itself.

I was not originally a candidate for the position, and only accepted it because I felt that if I did not do so it would never be put into practical operation. I made no effort to be elected, and I shall not do so now. It is up to the legislature.

I do not want the impression to get out that I am retiring from the position. Personally, I would be glad to be relieved of the responsibility did I not feel that it would be a cowardly shirking of my duty to the people of South Carolina, in the face of the fight now being made by the moneyed interests and the insurance trust.

I am giving out the correspondence to the press, in order to let the situation be known, being confident that you have no objection to my doing so.

With kind personal regards,
Sincerely,
Jno. Lowndes McLaurin.

Senator Banks' Statement.

Senator J. A. Banks of St. Matthews, was in the city, and was asked about the state warehouse matter. He expressed himself as follows:

"Every one knows, who is acquainted with the history of the state warehouse system, that the only man who could have made it a success was the one in whose brain it was born. The friends of the system still realize that its success is conditioned upon the same devotion and the same ability which have brought it to its present state of efficiency. From the correspondence which I have seen, it would appear that there is a movement on foot to place it in impractical hands. If this movement succeeds the friends of the system will not give up this hope of the Southern farmer without a fight. What turn that fight would take of course can not be said at this time, but I believe that it will inevitably result in bringing into the race for governor of South Carolina the man who gave to the South the state warehouse system."

The Perkins School

Will have their Christmas exercises in the Mission church Thursday, December 23, beginning at 6 p. m. The following program has been arranged:

Prayer by the Rev. J. M. White, Troutman, N. C.

Welcome, by Claude Waldenzine.

"The Mousie," by Cecil McCollough.

Song, "Santa Claus," by school.

"The Stocking," by three boys and three girls.

"Santa Claus," by primary.

Song, "Silent Night," school.

"Our Country," by six girls.

"Christmas," by Henry Stone.

Song, "Christmas," by school.

"For the Christmas," by George Buzhardt.

Music will be furnished by Miss Mattie Boyd Mills.

Exercises will begin promptly at 6 p. m. Everybody is cordially invited and everybody is perfectly welcome to bring anything that they want and put it on for any one they care put it on for. Everybody come and have a good time.

THE IDLER.

COTTON MARKET

Newberry.

Cotton 11½c

Cotton seed, per bu. 60c

Prosperity.

Cotton 11½c

Cotton seed, per bu. 60c

Pomaria.

Cotton 11½c

Cotton seed, per bu. 63½c

Little Mountain.

Cotton 11½c

Cotton seed, per bu. 63½c

Silverstreet.

Cotton 11½c

Cotton seed, per bu. 65c

Chappells.

Cotton 11½c

Cotton seed, per bu. 63c

Whitmire.

Cotton 11½c

ly get brick bats instead. And it is too true that most of us take delight in pitching brick bats rather than in saying pleasant things, and in throwing bouquets. It would be so much nicer if we would throw more bouquets and fewer brick bats.

And then here is another paragraph that contains a whole lot of everyday philosophy, or if that is not the proper way to put it, a whole lot of every day life, and a whole lot of every day experience of a whole lot of people:

"The quickest way to learn how many friends you have is to go out and try to borrow from some of 'em."

Now, if you don't think there is a whole lot of common every day philosophy in this little paragraph you just try the experiment. Maybe you have already done so and if you have you will recognize the truth of this statement. The best plan is not to borrow and then you will be under no obligations to any one along that line.

And then here is another one that has a whole lot of truth in it, and, no doubt, the editor of the Observer will agree to that for it seems to me that I saw something in his paper the other day about his having lost or loaned an umbrella to some one, and when the rains came he had to trudge it along without a shelter. Even an advertisement will not secure the return of a missing umbrella. Fact is I believe there are a few things that some people do not think it dishonest to talk and keep, or to borrow and never return, or to find and not try to find the owner. One of them of course is an umbrella and another is a book—don't you know a lot of people who borrow books and never think to return them. And yet I can't somehow get my consent to believe that these people are dishonest or mean to do wrong, but books and umbrellas are valuable just like money, for its takes money to get them in the first place. But listen:

"It is all right to have faith in the honesty of one's fellow man, but all the same it is just as well to keep an eye on your umbrella when you put it down somewhere."

But suppose we all agree to make some one happy. We should do it all the year, but especially at this season should that feeling take hold of us completely. As Buster Brown would say: "If you just make some one happy it will keep you happy thinking about it for a long time. It is easier to be good when one is happy and it is easier to be happy when one of good. Some people just think all the time how to get, get, get. If they thought how to give they would get more enjoyment out of life. Believe me, the more you give the more you get. In joy, in love and in money. It's true." This is a good time of the year for you to try out this doctrine. And it takes so little sometimes to make people happy and it costs so little and it is such a good investment that I wonder sometimes at the stinginess and the selfishness of some otherwise very clever people. Let's forget all that and make some one happy.

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