

THE COMMERCIAL

Marshall & Baird, Union City, Tenn.

FRIDAY, SEPTEMBER 26, 1919

Entered at the post office at Union City, Tennessee, as second-class mail matter.

Democratic Ticket.

For Sheriff—Watt Cherry.
For Trustee—Armour Ratliff.
For Tax Assessor—Will Robey.

STATE BOARD OF EQUALIZATION.

Work of Assessment Board Explained to Public

There appears to be a misunderstanding in the minds of some people as to the method of putting the new assessment laws into operation. Certain taxpayers appear to be laboring under the impression that the work which is now being done by the Chief Statistician and his corps of assistants, under the direction of the State Board of Equalization, is an assessment for 1920 and is final. This is an error. The testimony now being taken is in no sense an assessment. The Chief Tax Statistician and his corps of assistants are not Assessors, and in fact, have no authority under the law to make an assessment. We are ascertaining the actual value of the property throughout the State, in order that we may discover and bring to light, the unassessed and the grossly underassessed property of this State, that the burden which the average taxpayer of the State would otherwise have to bear, may be lightened, and that the taxpayer who has been escaping his part of the burden, may be made to deal honestly and justly with his neighbors and with the State. In order that the taxpayers throughout the State may understand the exact method to be employed in putting this statement to the public.

A copy of the proof which we are now taking will be submitted in detail to the Tax Assessor in each County in the State, on or before the tenth day of January, 1920, and this proof will bring to his attention the grossly underassessed and the unassessed property of his County, and will be used by the Tax Assessor as a basis and as a guide in making his assessment in 1920. The County Tax Assessor will perform the duty of making the assessment, and each taxpayer will be given the second opportunity when the Tax Assessor is making the assessment, to have any errors corrected which we have made in taking the proof, and after he has completed the assessment and made the correction of any errors which we have made in taking the proof his assessment will then go to the local County Board of Equalization, as heretofore, and the taxpayer will be given the second opportunity of having any error corrected which may still exist in the assessment. A copy of the assessment will then be returned to the Chief Tax Statistician, and before he makes his final report to the State Board, any taxpayer will be given the opportunity to have any errors still existing corrected. The Chief Tax Statistician will then submit the assessment, with his report thereon, to the State Board of Equalization for final action and any taxpayer will again be given the opportunity before the State Board of Equalization, and any complaint which he has made about his assessment will be heard by the State Board. From this it will be seen that at every stage of the assessment, the utmost caution has been used in framing the law and in adopting a method of administering same, that cautiously guard and protect each taxpayer in the State against an unjust assessment. It is through these different processes that this assessment must go before finally made official, and through such processes we should certainly be able to effect a fair and equitable assessment of the property of the State.

It was realized by the framers of the law that a perfect assessment could not be made in a day, and could not be made by one man or one set of men, but should represent the joint action of the local authorities and the State Board, in order that the inequalities may be as completely as possible eradicated from our system. We are aware of the fact that different witnesses in different Districts have different ideas of value, and it will be the duty of the Local County Tax Assessors and the County Board of Equalization to equalize the assessment between individuals and between Civil Districts within the County, using the proof which we submit to them as a guide. We also realize that local County Tax Assessors and County Boards of Equalization will have different ideas of values in the different Counties, and that is the very reason that

the State Board of Equalization was created, in order that the State Board may reconcile these different views of values in the different Counties and effect equalization as between the various Counties.

Before an assessment of any class of property in any County, District or Ward shall, as a whole, be raised or reduced, and otherwise changed on a percentage basis, by the State Board, reasonable notice in writing must be given to the Chairman of the County Court, or to the County Court Clerk, of its intention to change the assessment, whereupon proof by affidavit or deposition may be submitted by the County Court Clerk or Chairman, in opposition to such change. In other words, before the State Board can make a change in the assessment, it must give an opportunity to the County through the County Judge or County Court Clerk, and to the property owner, to offer proof in addition to what is now being taken. When the proof is all in on both sides, the State Board will then take either of two courses,—that is certify the proof and assessments back to the County Board of Equalization for reinvestigation, or it may pass on the proof itself just like the Supreme Court would do in a lawsuit. If a more perfect system can be devised for equalizing assessments, and if the interests of each taxpayer can be more safely guarded, we would like for such system to be outlined to us.

Before the adoption of the present law, each County was left to protect itself against a higher assessment than prevailed in other Counties. If you can conceive of a judicial system, composed of various Chancery Courts and various Circuit or District Courts, without a Supreme Court to reconcile conflicting opinions rendered in these various subdivisions, you will have a judicial system which would compare favorably with the system of tax assessments which we had in Tennessee prior to the passage of Senate Bill No. 77.

Briefly summarized, before the assessment is made in 1920, it will pass through the following stages: FIRST—The Chief Tax Statistician will establish the value of the property throughout the State, discovering the unassessed and grossly underassessed property. SECOND—A copy of his work will be furnished the County Tax Assessor in each County in the State, to be used by the County Tax Assessor as a basis and as a guide.

THIRD—The County Tax Assessor will make the local assessment, it being his duty to see each taxpayer in person and each taxpayer will be given an opportunity before the Tax Assessor.

FOURTH—The assessment will go from the County Tax Assessor to the County Board of Equalization, where the taxpayer may again appear and be heard.

FIFTH—The assessment will go from the County Board of Equalization to the Chief Tax Statistician where the taxpayer will again be given an opportunity to file proof.

SIXTH—The assessment will go from the Chief Tax Statistician with his final report, to the State Board of Equalization.

SEVENTH—The State Board of Equalization will then give additional opportunity to the taxpayer to make complaints and have same passed upon.

EIGHTH—The State Board will then either hear and determine the matter itself, or remand it to the County Board of Equalization for a reinvestigation.

This statement is made to allay any fear which may be in the mind of any taxpayer about any snapshot assessment being placed upon his property without his being given a full opportunity to be heard.

Leonidas Polk Chapter Meeting.

Leonidas Polk Chapter recently had a most delightful meeting, social and business, at Mrs. N. E. Beck's. There were 42 members with that distinguished overseas Red Cross nurse, Miss Mary Swiggart, as guest of honor. One new member received, Mrs. Hugh Smith. The Chapter service flag with its 42 stars and corresponding names will, for safe-keeping, be deposited in one of the bank vaults. A certified list of those Confederates who have received Crosses of Honor will be printed in a book of which one copy will be kept in Union City and another will be deposited in the archives at Nashville.

No Balance Struck.

"What did your vacation cost you?"

"Can't tell as yet. I camped with a country cousin. I have a wife and three children. He'll visit me next winter with six children and maybe an aunt or two. The difference is what my vacation cost."

The Obion High School

Not in several years has our city school opened under more auspicious circumstances. The faculty is complete and organized and working in harmony under the efficient leadership of Prof. C. L. Ridings.

This is not the first work Mr. Ridings has done among us. It will be remembered that several years ago Obion was placed on the map as a school under his direction as principal.

To establish and maintain a first-class school, several factors are essential. A school building with ample grounds for play and recreation, a capable and well organized teaching force with plans for the work to be accomplished in the various grades.

Then we must have the children with active minds in healthful bodies, an active energetic Board of Education that recognizes the needs of the school and willing to work to accomplish the ends desired.

Standing behind all these forces must be the patrons—the fathers and mothers who are willing to cooperate with the teachers and the board in every movement that tends to advance the cause of education and uphold the standard of morals and good government.

The city of Obion proclaims to the people that we have these essential conditions with the exception of the new building, and with proper organization of our forces and the willing co-operation of all the people we shall attain to the high standard of our ideals and realize in our midst a First Class School. The sanitary conditions of the school are excellent; sanitary drinking fountains and toilets. None better.

Obion can supply the children—a regular army of them. Obion has the teaching force; a wide-awake well organized faculty. Our Board of Education is composed of intelligent, hustling business men in full sympathy with the spirit of progress.

Then here is the Parent Teachers Association standing shoulder to shoulder with the Board of Education and the faculty for better schools.

The good citizens of the town all stand ready to dare and to do whatever seems best for the advancement of the cause of education. We propose to stand by the teachers and the board of education in full sympathy with the work and are willing to contribute of our means, our time and our labor.

It was a splendid scheme worked out and adopted by the leaders of the school. A series of entertainments given at intervals will be arranged and given from time to time. Funds derived from this source will be applied in purchasing individual seats for such grades as they need.

Other departments are to be established including agriculture and manual training together with athletics, and we shall have a first class high school with a modern well rounded course of instruction that will meet the needs of seventy-five per cent of all the people. The remaining twenty-five per cent of pupils will be prepared to enter our best schools and complete college and university courses. Now let's come on with the proposed new school building and the necessary equipment. Plans have already been formulated and you will have an opportunity to contribute of your means in this worthy enterprise.—Obion County Enterprise.

UNION CITY TESTIMONY

Home Proof, Here, There and Everywhere.

When you see Doan's Kidney Pills recommended in this paper you most always find the recommender a Union City resident. It's the same everywhere—in 3,800 towns in the U. S. Fifty thousand people publicly thank Doan's. What other kidney remedy can give this proof of merit, honesty and truth? Home testimony must be true or it could not be published here. Read this Union City recommendation. Then insist on having Doan's. You will know what you are getting.

L. C. Cloys, contractor and builder, Cheatham St., says: "I had a pretty bad spell with my kidneys just after recovering from the grip. My back pained me most of the time, especially mornings. My kidneys didn't act properly, either. I read about Doan's Kidney Pills and got a few boxes at the Red Star Drug Store and it didn't take them long to relieve my complaint and I have felt well ever since."

Price 60c. at all dealers. Don't simply ask for a kidney remedy—get Doan's Kidney Pills—the same Mr. Cloys had. Foster-Milburn Co., Mfrs., Buffalo, N. Y.

RYE SEED BARLEY SEED OAT SEED

Grass and Field Seeds of all Kinds Also Corn, Oats, Chops, Shorts, Hay and Bran Everything for the Feeder

Try our Tennessee Hog Feed. Best and cheapest hog feed on earth. We manufacture a complete line of mixed feeds for horses, mules and cattle, all scientifically balanced and guaranteed to give satisfaction.

HOWELL GRAIN & FEED COMPANY UNION CITY, TENN.

W. D. WILLIAMS, Manager,

RETAIL DEPARTMENT

EAST MAIN ST.

BOTH PHONES: Cumb. No. 20; Home No. 68

TO BUGGY OWNERS:

I wish to announce that I have a new machine for mounting buggy wheels with rubber tires; also am prepared to do all kinds of buggy painting. All work promptly and carefully done.

I buy second-hand buggies.

R. A. PARDUE

Phone 43

Corner Main & Third St.

LOOK! READ! Groceries Meats

SOMETHING TO EAT

For Everybody. Where? Down at our house. We buy all we can and sell all we can; buy as cheap as we can and sell as cheap as we can. When you get hungry, see us or call us and we deliver the goods. We try to have everything you want. Best in all lines. Everything in Vegetables, Fruits and Melons the market affords. Everything in Canned Goods, from the cheapest to the best.

Our Meat Market is second to none—Beef, Pork, Lamb and Veal; Sausage, Weiners, Ham, Boiled Ham and Mince Ham.

Come to see us. We will trade with you if you have anything to eat.

E. P. GRISSOM

HOGS VACCINATED

RAYMOND E. WOOD

PERMIT NO. 2073

Will Vaccinate Your Hogs at Reasonable Price

CLOYS SERUM



USED EXCLUSIVELY

Telephones, - - - Home 232-3; Cumb. 510-W

A Peach.

"The girl is pretty, I'll admit, but if you hadn't turned to look at her you would not have collided with the other machine. The other side is going to summon her, too!"
"Let 'em summon. If the Judge has any eye for beauty, he'll turn me loose."

THE NAILING HOSPITAL

SEVENTH YEAR

A Modern Surgical Institution.
Competent Trained Nurses
DR. W. A. NAILING, Chief Surgeon.
Union City, Tenn. Both Phone 41.

J. C. BURDICK

Wholesale and Retail
Reelfoot Lake and
Mississippi River

Fish & Game

Oysters in Season.
New location, East Main Street
Phone 185 UNION CITY, TENN

DR. I. GLOSSON

VETERINARIAN

Phone 12. Main and Third Sts.
UNION CITY, TENN.

Jake H. Park, D.D.S. C. E. Upchurch, D.D.S.
BOTH PHONES 135.

Drs. Park & Upchurch -- DENTISTS --

Mrs. Jake H. Park, Attendant
Office: Rooms 1, 2 and 3, Nailing Bldg.
Over Oliver's Red Cross Drug Store.

Dr. E. W. YOUNGBLOOD, D.V.M.

DEPUTY STATE
VETERINARIAN

Union City, Tenn.
Hogs Vaccinated; Serum Sold.
Telephones: Cumb. 312, Home 261.
Army Surgeon During World War.