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MISCELLANEOUS ADVERTISEMENTS.

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Trust Co. Building, Fourth Floor, Rooms 16, 16A, 17. Office hours: 8 to 12 a. m. 1 to 5 p. m. Phone: Con. 214. Bell 357 L.

FINE ADDRESS

(Continued from Page One.)

properties of all public utilities. For instance, the assessment of telephone and telegraph companies for the year 1905 amounted to \$900,000 in round numbers, while for the year 1906 the assessed value is \$3,237,000 in round numbers.

The Total Taxable Values in this State for the year 1906 in round numbers will be \$900,000,000, which is an increase over the total taxable value for 1905 of three times, and it will be the exception in this State to find the farmer whose property has increased in that ratio.

Again you have been benefited by the fact that a great deal of new property, property never assessed before, has been brought on to the roll to help bear the burdens, and certain men required to pay taxes that were in the past returned delinquent and contributed nothing to the support of our State government.

Think of this immense amount of money brought into the State school fund and that, too, from people who had in the past been returned delinquent. This is a clear gain and the direct result of the change in the law.

Again we find there has been assessed for the year 1906 leaseholds or chattels real in the State amounting to the sum of \$33,000,000 approximately. This, too, is a net gain, as this class of property had never been assessed heretofore, and therefore has come in for the first time to help bear the burdens of taxation.

The True and Actual Value of leaseholds in this State. The coal leaseholds in some of the counties have not been assessed at more than one-fifth of their values, although every effort has been made on the part of the office of the tax commissioner to have them listed at their full value, but on account of certain defects in the law and the great opposition that comes from the owners of this property, the assessors in some of the counties of this State have failed to do their duties in assessing these properties.

We find a most serious defect in our statute which operates against the State. It is this. There is no provision authorizing the State or county to appear before the County Court or any other tribunal and get a correction of an assessment where the assessor has assessed the property too low. The law provides that an individual when his property has been assessed too high, may appear before the County Court and have the said court correct any erroneous assessment against him.

To Increase the Value. before the books have been returned there seems to be no provision whereby the error can be corrected. This is a great mistake in the law. The State should have the same remedies for correcting the assessments that is given to an individual, but it has been the law for many years and in the amendments that were recently made by the legislature this was one of the defects of the old law that was overlooked.

You will find that in practically all of the counties of this State the levying bodies have decreased the levies to correspond with the increases in the assessments. In some of the counties of the State we find the total levies for all purposes not to exceed 40 cents on the \$100.00, and to take the State over it will not average more than 65 to 70 cents on the \$100.00 valuation.

of the State regardless of party politics, will be supporting the theory. The Best System. "It must be understood, and is by every thinking man, that the system of taxation which undertakes to place all of the property in the State on the tax roll at its full value, is the best system that can be devised.

Detrimental to Our State, as a foreign investor would always make inquiry as to the rate of taxation and none as to the assessed values. Such rates were very discouraging and would naturally have a tendency to prevent capital from investing in the State, while the present rate of levy should and will have a most encouraging effect.

"When the tax laws have been perfected and when the people shall have thoroughly understood what these reforms mean, and when all our intangible property shall have been assessed, which will be the result of practically so if the present methods are pursued, the maximum tax rate in this State should not exceed one-half of 1 per cent. Such a rate will not only encourage investments, but it will have a tendency to make people honest.

There has been a great deal of reason for people dodging their taxes in the past. Real estate in many instances was not assessed at more than one-fifth to one-tenth of its value, hence the man with money and intangible property felt that it would be a rank injustice upon him to return to the assessor all of his intangible property as it would mean that he should pay from five to ten times as much taxes as his neighbor who owned property of equal value. Hence it has been a

Game of "Hide and Seek" for many years and even honest men and the best citizens felt that they were only protecting themselves when they disclosed a portion only of their intangible property.

"This criticism comes from two sources, the man who owns vast properties and who has not been paying his share of taxes and who will be required to pay under this law. The man in this class whether he be Democrat or Republican, seems to be opposed to the present system and the reason is apparent. He is simply unwilling to pay upon the full value of his property. He has not been doing it in the past and he wants it to continue in the same old way.

"With these facts before you, and more that I might be able to give, if you had the patience and I had the time, you can go back to your homes and assure your neighbors and the farmers of your community that an effort is now being made for just and equal taxation and that the reduction in their taxes doesn't mean putting it on the man who is able to pay, but that it means that he has been paying more than his part in the past and the time has now come when the other fellow is required to cast his mite upon the same basis as the farmer, and that justice and equality in the matter of taxation is being carried out so far as it is possible."

Miss Nettie Bartlett has opened a studio for teaching China painting and water colors. Orders taken for decorated china and art work. Rooms adjoining Shafer Studio.

Wants the Cash

COURT REPORTER REFUSES TO TRANSCRIBE RECORDS WITHOUT GUARANTEE OF PAYMENT.

PARKERSBURG, Oct. 11.—Before the case of J. Henry Fischer, sentenced to three years in the penitentiary for embezzlement of the Homestead Building Association funds, goes to the circuit court for a new trial, several differences will have to be settled.

S. Edwin McDougal, official court reporter, refuses to transcribe the record unless the defense pays him \$250 cash and gives him gilt edged security for the payment of the balance. The transcribing of the record will take at least a month, and at legal rates will cost in the neighborhood of \$800.

When the tip of a dog's nose is cold and moist, that dog is not sick. A feverish dry nose means sickness with a dog. And so with the human lips.

Some of the newspapers of the State, and even newspapers that claim to be Republican, take a position that an injustice has been done to the railroads on account of the fact that their valuations so nearly approaches the value of the real estate.

TUESDAY, OCTOBER 16TH, COFFEE, CAKE, MUSIC.

Special book and Bible sale now at Burdette's.

For the Stomach Heart and Kidneys

Dr. Shoop's Restorative is a Cause Cure—not a Symptom Cure.

It is a common mistake to take artificial digesters for stomach troubles—or heart stimulants for weak heart—or so-called kidney remedies for diseased kidneys.

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A Paying Investment! Plumbing is one of those things which cannot be cheapened without endangering the health, and frequently the life of those concerned in its use.

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The Jackson Hotel

A. M. BERNIS, Proprietor. Opposite Grand Opera House, 123 Jackson St., Fairmont, W. Va.

RATES \$2.00 PER DAY. Free Automobile Service to Guests. Commercial men will find a large and commodious sample room at their disposal.

Others Like It. So will You.

THE JACKSON HOTEL BAR is noted for the excellent line of wines, liquors, ales, porter, beers, etc., constantly carried in stock.

Spacious lobby, modern elevator, electric lights, hot and cold water in every room, cosy halls and parlors, short and long distance phones, newly furnished throughout, home-like, quiet, comfortable.

DICKERSON BUILDING SUPPLY COMPANY YELLOW PINE. FINE INTERIOR FINISH.

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Unexcelled Facilities for Writing Large Lines of Insurance On Goal Properties

And Other Manufacturing Concerns.

The combined assets of companies represented aggregate over One Hundred and Forty-One Million Dollars. The Largest Aggregation of Fire Insurance Capital in West Virginia.

Brady Construction & Engineering Co.

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ROUND TRIP TICKETS AT REDUCED RATES ON SALE DAILY

Limited to October 31st, 1906.

FROM CHICAGO TO St. Paul Duluth Butte Tacoma Minneapolis Superior Spokane Yellowstone Park Ashland Helene Seattle Portland

Ask Your Ticket Agent to Route You Via..... Wisconsin Central Railway.

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No one will attempt to dispute the FACT. The question is are you ready for it? MOTHERS, have you secured for your children warm, comfortable SHOES, HOSE, UNDERWEAR, SWEATERS, CAPS, TOQUES, TAMS, MITTENS, GLOVES, WAYS-MUFFLERS, and all the other items that are necessary to make up your children's Winter outfits?

Reliable goods at lowest prices, consistent with the selling of staple merchandise. Will you kindly give us a call? Your patronage solicited. Agent for McCall's Patterns and Magazines. Fashion Sheets at the door free, AT

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A Most Complete Line of Davenport Couches, etc.

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An old saying of ours, "Taste, not money, makes the home beautiful." You will find, when in the market for Furniture or Rugs, that you will find neat and tasty furnishings at very modest prices here.

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