

THE NEWS OF NORFOLK ON PAGES 2, 3 & 5.

All transient advertisements inserted in these columns must be paid for in advance. The rate is one cent per word each insertion, minimum, 25 cents.

FOUND.

FOUND—ADRIAN IN THE EASTERN Branch of the Elizabeth river, 32 pine logs. The owner can possess property by paying cost. NICH MOHR, watchman of the grass factory. 1t

LOST.

LOST—WEDNESDAY EVENING A small black Enamel Watch, monogram L. B. P. A liberal reward if returned to W. P. PAGE, 235 Freeman street. 1t

LOST—ON EITHER ROANOKE AVENUE, Main street, Atlantic street, Plume street, or the Elizabeth river, 32 pine logs. Liberal reward if returned to this office. "LOSER." 1t

LOST—LAST THURSDAY SMALL red Buffalo Cow. Finder will receive reward if returned to No. 3 Clay street (Butte street extended). my31-3t

WANTED.

WANTED—ALL KINDS OF ATTRAC- tions for the Point of Pines Park, the only park in the vicinity of Newport News. All cars pass the park. Season opens June 10th, 1900. Address POINT OF PINES PARK, Newport News, Va. je2-2t

WANTED—PARTIES SEEKING EM- ployment in Norfolk and vicinity to save money by calling at Bureau for Employment and Labor. You pay only a small registration fee before a position is secured. ROOM 16, over 5 and 10c. Store. apl3-1t

WANTED—BY TWO YOUNG MEN, large unfurnished rooms, convenient to downtown. State location and price. Address P. O. BOX 345, city. 1t

WANTED—AN EXPERIENCED typewriter stenographer, man preferred. Address, with references, Z. DRAWER L, Norfolk, Va. 1t

WANTED—ENGINEER TO TAKE charge of lower part of gang and hand mill. CAMP MANUFACTURING COMPANY, Franklin, Va. apl-1w

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WANTED—SEWING MACHINES to repair; any make. New machines, 100 and up. J. W. BEASLEY, 1674 Church street, city. fe20-1t

AGENTS WANTED.

ENERGETIC, RELIABLE AGENTS to sell investment contracts. Address AMERICAN GUARANTY CO., 808 Atlantic Trust Bldg., Baltimore, Md. je2-3w

FOR SALE.

FOR SALE—SIX THOROUGHbred Beagle Pups, ready to run and in good condition. Address W. H. TATEM, Main street, near Tule's mill. je2-2t

FOR SALE—DESIRABLE TRACT OF 50 acres of land, fronting on Princess Anne turnpike, within one mile of city limits; terms easy. Apply to F. D. PINKERTON, Dickson's wharf, Norfolk, Va. male-1m

FOR RENT.

TO RENT—FLAT, CONSISTING OF two rooms, furnished or unfurnished; third story; use of bath room; on Butte street. Address "BUTE," care Virginian-Pilot. je1-3t

FOR RENT—DELICIOUS ROOMS, excellently furnished; use of bath and gas; centrally located; terms reasonable; suitable for two gentlemen. References exchanged. 136 Holt street. my31-3t

FOR RENT, LEASE OR SALE—LOT of land, 125x50, fronting on Mahone's Lake; is high and dry. Enquire 176 Bermuda street. male-1t

BOARDERS.

FOR GOOD BOARD IN NICE LOCAL- ity, at moderate prices, apply at 138 Butte street. je1-3t

BOARDING—PLEASANT ROOMS & good board in private family; best neighborhood; only a few minutes' walk from postoffice. Address BOX 117, P. O. Norfolk, Va. my31-3t

SPECIAL NOTICES.

THE LA MODE HAIR DRESSING Parlors, Baltimore Building, No. 342 Main street, call attention to their hair department; all diseases of the hair and feet treated by an expert chiropodist, under a positive guarantee for relief and cure; corns, bunions, ingrowing and club nails removed by painless methods; every instrument sterilized before use; our methods render blood poisoning and other ill effects of operations of this nature impossible; try us. ma20-1m

PIANOS TUNED. We employ two expert Piano Tuners, workmen who thoroughly understand their business. Work guaranteed. Prompt attention given mail orders. STEIFF WAREHOUSES, 66 Granby street. Phones 1109. apl-1t

NORFOLK DYEING, CLEANING and Repairing Co.—Ladies' Suits cleaned; Gent's Suits dyed, \$2.00; cleaned and pressed, 75c; pants pressed, 10c; car- nets & specialties 41 Main. New phone 201. Old phone 1055. apl-1t

MONEY TO LOAN IN ANY terms. LEO JUDSON, Academy of Music Building. ma27-1m

\$25,000 TO LEND ON THE Building and Loan Association plan. W. H. SARGENT, Jr., Room 34, Lowenberg Bldg. nol-1t

MONEY Ready; no waiting. Household Furniture while in use. Mortgages and other securities. Liberal advances on salaries, rents, annuities, etc. Strictly private and all transactions rigidly confidential. NORFOLK MORTGAGE LOAN COMPANY, W. H. HELMER, new No. 35 Main street, Morris Office Building, suite 5, 6 and 7. apl-1t

DR. HARMON, the only exclusive Optician. Eyes examined free. A large stock of Artificial Eyes. 233 MAIN STREET.

A Free Trip to Paris! Reliable persons of a mechanical or inventive mind desiring a trip to the Paris Exposition, with good salary and expense paid, should write THE PATENT RECORD, Baltimore, Md.

LADIES! Use Chichester's English Pennyroyal Pills. Best! Safest! Only Hall's, Bland's, and "Blue Pills." Buy of your Druggist, or send 4c. stamps for pills, sent and "Refined" and "Pills" returned mail. Chichester Chemical Co., Philadelphia, Pa.

Important Notice! Special limited quantity of FINEST HAVANA CIGARS For box trade at factory prices. Hamburger's Cut Rate Ticket Office

A STARTLING THEORY.

Are the Peninsula Cities on Floating Terra Firma?

Theory Advanced that Hampton and Newport News May Float Out to Sea Some Day—Discovery Made by Mr. Guild—The Sewer Builder's Basis of Hypothesis.

Mr. Guild, of Guild & Co., the Chattanooga sewer layers, who recently completed the Fourth ward and the Brambleton sewerage in this city, has startled the people of Hampton by a theory which he has advanced in that city.

Mr. Guild's company is laying the sewerage of Hampton at present. A day or so ago in digging at Marsh market, a low place in the center of Hampton, he found that when the tide was low he had to go four feet before he struck water, while he struck it at only two feet at high tide. Upon this and other like discoveries, he has based the theory that Hampton, and in fact the whole lower end of the Virginia peninsula, is undermined by the tide of Chesapeake Bay and the Atlantic ocean, that it is merely a floating piece of terra firma, as it were.

The exploitation of this theory has naturally put the people of Hampton to thinking. It is startling in its very self—to think of two cities, Hampton and Newport News—built on floating land.

The demonstration of the correctness of such a theory would mean the loss of millions of dollars in real estate to Newport News and Hampton's people—that is eventually, for a common sense view of the theory leads to the belief that in time, it would mean the sweeping away of the part of the peninsula undermined by the tide.

So startling, indeed, is the theory that but little credence will be given it, at least until further proof is shown of its correctness. If Hampton is the inevitable conclusion that Old Point, with two of the finest hotels in the country, and Fortress Monroe, the strongest coast defense on the Atlantic coast, are also a part of the gigantic float which rises and falls with the mighty tide as it sweeps in and out, so gradually, evenly and noiselessly that no demonstration has ever yet occurred. It is true that the people of Hampton were mystified some time ago when the foundation of the new bank of Hampton, composed of nearly two feet of solid concrete matter, in one rise of the tide was cracked from one end to the other.

Mr. Guild's theory is that the lower end of the peninsula is like an immense buoy, floating on water. The tremendous pressure of the undercurrent of the tide is sufficient to lift this floating land, as the current has access to the underlying strata.

The question is now being asked: When will Hampton-on-the-Roads, and Newport News-on-the-James become the Cities-on-the-Floating-Island.

YOUNGEST RAILROAD PRESIDENT.

MR. JOHN SKELTON WILLIAMS, OF THE S. A. L. HAS THIS HONOR.

In regard to the enterprising president of the Seaboard Air Line, Leslie's Weekly has the following:

"John Skelton Williams, aged 35, is the youngest railroad president in the world. He is the head of the Seaboard Air Line railway, aggregating nearly 3,000 miles of tracks. He had to work for his living while a mere lad, and two of the chief causes of his rapid promotion are his uncompromising integrity, and his phenomenal capacity for hard work. One of nine children—six brothers, and three sisters—he entered the banking-house of his father, John L. Williams, of Richmond, Va., in his early teens. With the assistance of his father, who left the University of Virginia with his master's degree, the boy compassed his own education in the classics. He worked at night and into early hours of the morning, and before he had reached his majority, had compiled a manual for investors, which, by reason of its breadth, minuteness, and completeness, attracted the attention of financiers in all the great cities. From this time the banking-house of John L. Williams & Sons, began to grow, until it reached the eminent place it now holds. Of excellent physical build and power, Mr. Williams still turns night into day, his crowning performance having been so brilliant as to attract the wonder of financiers. In the face of the strongest opposition he has achieved in one year the physical and financial consolidation of the Seaboard Air-Line, the Florida Central and Peninsular railway, and the Georgia and Alabama railway, of which system he was president as early as 1895. As a result, a new system, the Florida and West India Short Line (Seaboard Air-Line), shorter than any of its competitors by 100 miles, has been completed through the richest territory of the South, extending from New York to Tampa, Fla."

Y. M. C. A. Meetings.

The men's meeting in Association Hall Sunday at 4 o'clock will be of special interest. Rev. J. N. Latham, the talented pastor of the Park Place M. E. Church, who is a recent acquisition to Norfolk's city pastors, will make his first address before the association, and Mr. W. F. Lumley, the sweet tenor of Epworth Church, will sing. All strangers are cordially invited to attend this service. The association orchestra will accompany the opening service of song. The Boys' Gospel Army will meet promptly at 2:30 p. m.

TO CURE A COLD IN ONE DAY.

Take Laxative Bromo Quinine Tablets. All druggists refund the money if it fails to cure. E. W. Grove's signature is on each box. 25c.

Eyes Examined Free.

Dr. A. Week manager of the optical department of the Gale Jewelry Company, will examine your eyes free. Defective vision and complicated cases specially invited to call. je26-1t

Round Trip to Richmond \$1.

Sunday, June 3. Special fast train via N. & W. stops at Suffolk and Petersburg. Leave Norfolk 8 a. m. Returning, leave Richmond 8 p. m. J. F. HERMAN, Mgr. my24,26,27,29,31,jul1&2

Important Notice!

Special limited quantity of FINEST HAVANA CIGARS For box trade at factory prices. Hamburger's Cut Rate Ticket Office

DIVINE SERVICES SUNDAY.

METHODIST EPISCOPAL.

Epworth, corner of Freemason and Boush streets—Preaching by Bishop John C. Granberry at 11 a. m. and Rev. H. M. Hope at 8 p. m.; Sunday school at 9:30 a. m.

Cumberland, between Holt and Cove streets—Preaching by the pastor, Rev. H. E. Johnson, D. D., at 11 a. m. and 8 p. m.; Sunday school at 9:30 a. m.

Centenary, corner of Boush and Queen streets—Preaching by the pastor, Rev. R. M. Chandler, at 11 a. m. and 8 p. m.; Sunday school at 9:15 a. m.

Queen, corner of Pulaski and Queen streets—Preaching by the pastor, Rev. S. C. Hatcher, at 11 a. m. and 8 p. m.; Sunday school at 9:30 a. m.

McKenna, corner of Clay and Chabonne avenues, Brambleton—Preaching by the pastor, Rev. W. R. Proctor, at 11 a. m. and 8 p. m.; Sunday school at 9:30 a. m.

Trinity, corner of Maltby and Corpore avenues, Brambleton—Preaching by the pastor, Rev. George Wesley Jones, at 11 a. m. and 8 p. m.; Sunday school at 9:30 a. m.

McKenna Mission, East Brambleton—Sunday school at 3:30 p. m.

LeKies Memorial, corner of Camp avenue and Fort street, Atlantic City—Preaching by the pastor, Rev. Graham H. Lambeth, at 11 a. m. and 8 p. m.; Sunday school at 9:30 a. m.

Park Place Mission—Sunday school at 3:30 p. m.

Hunterville, Johnson avenue—Preaching by the pastor, Rev. Daniel T. Merritt, at 11 a. m. and 8 p. m.; Sunday school at 9:30 a. m.; Epworth League at 4 p. m.

Lambert's Point, Bowden's Ferry road—Preaching by Rev. W. C. Vaden, Presiding Elder, at 11 a. m. and by the pastor, Rev. John W. Carroll, at 8 p. m.; Sunday school at 9:30 a. m.

BAPTIST CHURCHES.

Freemason, corner of Bank and Freemason streets—Preaching by Rev. T. C. Skinner, of Berkeley, at 11 a. m. and Rev. E. F. Fok, of Nashville, Tenn., at 8 p. m.; Sunday school, 9:30 a. m.; seats free; strangers welcome.

First, corner of Granby and Freemason streets—Preaching by the pastor, Rev. E. B. Hatcher, at 11 a. m. and 8 p. m.

Park Avenue, Brambleton—Preaching by the pastor, Rev. Dr. J. J. Hall, at 11 a. m. and 8 p. m.; morning subject, "Great Truths for Great Purposes"; evening, "A Wonderful Position and Its Importance"; communion service after the morning sermon.

Spurlock Memorial, Windsor avenue, Brambleton—Preaching by the pastor, Rev. L. R. Christie, at 11 a. m. and 8 p. m.; Sunday school at 9:30 a. m.

Grace, corner Princess Anne avenue and Church streets—Preaching by the pastor, Rev. A. E. Owen, D. D., at 11 a. m. At 4 o'clock in the afternoon the ordination of deacons will take place. Drs. Hall and Saunders will deliver the addresses. There will be no service at night. Those who bring their offerings at night will have the opportunity to present them in the afternoon.

Central Avenue, Atlantic City—Preaching by Evangelist Garland at 11 a. m. and 8 p. m.; Sunday school at 9:30 a. m.

Borrow's Memorial, Lambert's Point—Preaching by the pastor, Rev. Geo. W. Cox, at 11 a. m. and 8 p. m.; Sunday school at 9:30 a. m.

PRESBYTERIAN CHURCHES.

First, Church street, between Holt and Cove—Preaching by the pastor, Rev. Edward Mack, D. D., at 11 a. m. and 8 p. m.; Sunday school at 9:30 a. m.; Westminster League prayer meeting at 7:15 p. m.

Second, Freemason, near Boush street—Preaching by the pastor, Rev. J. Ernest Thacker, at 11 a. m. and 8 p. m. Morning subject, "The Glory of Christ." Evening, "Have You Received the Holy Spirit?" The session will meet at 10:40 a. m. Sunday for the reception of members.

Park Avenue, Brambleton—Preaching by the pastor, Rev. E. B. McClure, at 11 a. m. and 8 p. m.; Sunday school, 9:30 a. m.

Colley Memorial, Atlantic City—Preaching by the pastor, Rev. C. W. Maxwell, at 11 a. m. and 7:45 p. m.; Sunday school, 9:30 a. m.

Park Place—Preaching by the pastor, Rev. George W. Lawson, at 11 a. m. and 8 p. m.; Sunday school, 9:30 a. m.

Lambert's Point, Shenandoah avenue—Preaching by the pastor, Rev. C. D. Gilkerson, at 11 a. m. and 8 p. m.; Sunday school, 9:30 a. m.

CHRISTIAN.

Memorial Temple, corner Cooke and Tunstall avenues—Preaching by the pastor, Rev. J. P. Barrett, at 11 a. m. and 8 p. m.; evening subject, "Seventh Dayism"; Sunday school, 9:30 a. m.

LUTHERAN.

First, Charlotte, between Granby and Brewer streets—Preaching by the pastor, Rev. J. E. Shenk, at 11 a. m. and 8 p. m.; Sunday school, 10 a. m.

CHURCH OF CHRIST.

Freemason, between Bank and Brewer streets—Preaching by the pastor, Rev. Ben C. Herr, at 11 a. m. and 8 p. m.; Sunday school, 9:45 a. m.

CHRIST SCIENTIST.

First, Public Library building, corner of Granby street and College Place—Services at 11 a. m., subject, "God the Preserver of Man." Sunday school at 9:30 a. m.; Wednesday evening meeting at 8 o'clock.

Church Festival.

A strawberry festival will be given at the home of Mr. and Mrs. T. S. Land, Creeds, Princess Anne county, Va., Monday, June 4th, from 4 to 10 o'clock p. m., for the benefit of Bethel M. E. Church. The friends of the church and congregation and all others who are interested in the success of the enterprise, which is for a good cause, are cordially invited.

C. & O.

Sunday Excursions to the Capes. 50 cts. Round Trip 50 cts.

On each Sunday during the month of June, namely, June 3d, 10th, 17th and 24th, the steamer Old Point Comfort (at present in the service of the C. & O.) will make excursions to the Capes, touching at Newport News and Old Point going and returning. Steamer will leave Portsmouth 10:25 a. m., Norfolk 10:35 a. m., Newport News 11:40 a. m.; returning, leave Old Point 3:30 p. m., Newport News 5:00; arrive Norfolk 6:00 and Portsmouth 6:25. For tickets apply to wharf agents.

W. W. CURD.

Passenger Agent, Norfolk, Va. m31-1t

BOUSH DAMAGE SUIT.

Instructions to Jury by Judge Martin This Morning.

C. R. Summerson, [Young Staunton Man, May Not be Prosecuted for Larceny—Barney McCann in Jail for Wife Beating—Hammond Robbery Case Postponed.

J. F. Boush, former agent in Norfolk for the Fidelity and Deposit Company of Baltimore, an insurance company, sued that company for \$20,000 damages for alleged false arrest. The case went on trial in the Court of Law and Chancery yesterday.

Boush is represented by Judge D. Tucker Brooke, of Norfolk and Captain John W. Happer, of Portsmouth. Mr. Richard Walke represents the defendant company.

Boush was arrested on complaint of the company for alleged embezzlement of funds in his hands, the funds being collected as premiums. He was required to make a settlement with the company every ninety days, but it seems, got in the habit of postponing settlements, which he claims was impliedly agreed to by the company for convenience, etc. He was arrested for failure to settle on proper time.

In his suit he alleges that the arrest was prompted by malice. In arguing instructions yesterday afternoon, Boush's counsel asked Judge Martin to instruct the jury that he is entitled to recover if it is believed by the jurors that there were not reasonable grounds for his arrest, and also asked that the instructions say that the failure of Boush to settle with the company at the proper time did not constitute embezzlement, but laid him liable to civil action only. The jury will be charged this morning.

SUMMERSON CASE.

C. R. Summerson, of Staunton, was arraigned before Justice Tomlin yesterday on the charge of larceny, but his counsel, J. G. Tilton, secured a continuance of his case. Summerson is a young man, well dressed, and does not appear to be a crook by any means. He was arrested for entering the room of one of the clerks of the Atlantic hotel, where he was registered as a guest, and taking a watch and several other articles. He was under the influence of whiskey at the time, and told one of the friends of the clerk that he had the watch. When approached by the clerk he admitted pawing it, but said he had forgotten where he pawned it. It was found, however, with the other articles. It is hardly probable that the clerk will prosecute the young man, and the hotel people will probably not prosecute him either on a charge they have against him.

Justice Tomlin set the case for trial June 11th.

WIFE BEATING.

Barney McCann, who lives with his wife, at 350 Water street, is occupying a cell in the city jail now because he beat his wife and threatened to brain her with a chair. Justice Tomlin fined him \$5, and costs and required a \$100 peace bond which McCann could not give.

HAMMOND ROBBERY.

Allice Moore and Charles Williams, who were arrested some days ago in connection with the robbery of Captain John Hommand, of Matthews county, master of the schooner Samuel L. Russell, were to have been given a hearing in the police court yesterday morning, but as Captain Hammond was detained on his vessel in New York, they were recommitted to jail until the 11th instant.

E. C. Beale, drunkennes and firing a pistol on the street; fined \$5.

Mamie Logan, colored, assaulting Willis James; fined \$4.

Thomas Taylor, assaulting W. R. Hitchens; dismissed.

Henry Cook, colored, drunkenness and lewd conduct; fined \$5.

Funeral of Mrs. Maurice.

The obsequies of Mrs. Sarah D. Maurice, who departed this life at her home, No. 411 Church street, Thursday, were solemnized from her late residence at 10 o'clock yesterday morning. The services were conducted by Rev. Joshua S. Hunter, of Farmville, and formerly her pastor, assisted by Rev. S. C. Hatcher, of the Queen Street M. E. Church, of which Mrs. Maurice was a member. The remains were laid to rest in Elmwood Cemetery. Following were the pall-bearers: Messrs. B. D. Bick, S. R. Norvell, W. W. Henley, A. J. White, Jas. Petrie and Dr. E. T. Baird.

Norfolk Man to Wed.

A very pretty wedding will occur at Old Point next Tuesday morning at 6 o'clock. It will be the union at Old St. Mary's Catholic Church of Miss Theresa Farrell, the accomplished young daughter of Mrs. Annie Farrell, of Phoebus, and Mr. Thomas A. Thorpe, of Norfolk. The wedding will be a quiet affair. Rev. Father Mercer will officiate. The young couple will reside in this city.

To Preach the Commencement Sermon.

Rev. A. Coke Smith, D. D., pastor of Epworth Methodist Church, will leave for Blackstone, Va., to-day, whether he goes to preach the commencement sermon before the pupils of the Blackstone Female Institute Sunday. The Doctor's splendid reputation as a pulpit orator will doubtless attract a large congregation to hear him.

"Difficulties give way to diligence," and disease germs and blood humors disappear when Hood's Sarsaparilla is faithfully taken.

Virginia Beach.

The Atlantic Hotel is now open; rates very moderate; table and service the best; large cool rooms; electric lights. Write for rates. ju2-1t

The Norfolk and Western Railway

is now running two fast vestibuled trains between Norfolk and Richmond.

Huddersfield novelties in tropical weight suitings. RUDOLPHI & WALLACE, my29 333 Main street.

Genuine Irish Homespuns, hand woven, imported by RUDOLPHI & WALLACE, my29 333 Main street.

BRIEF ITEMS OF INTEREST.

Rev. J. J. Taylor, D. D., leaves for Charlottesville this morning, whether he goes to preach on Sunday the commencement sermon before the Rawlings Institute.

Mr. J. W. Hobbs, of Berkeley, was seized with a sudden illness in Norfolk yesterday. He was conveyed to the station house on a hack, where he received attention from City Physician Dr. Speight.

The driving of piles for the new Hebrew Synagogue to be erected on the corner of Freemason street and Montecello avenue will begin in the near future.

The Norfolk City Guards will leave the city on the 15th instant for Baltimore to unite in the street carnival parade there. The company will be absent several days.

Queen's Lodge of Masons had work in the first degree last night.

All work on the erection of the hotel at Norfolk and Roads will be deferred until the return of Mr. D. Lowenberg from Europe.

Rev. T. O. Edwards, of Boykins, Va., was in Norfolk yesterday.

At the annual meeting of the Board of Missions of the M. E. Church, South held in Nashville, Tenn., last month, Rev. Dr. A. Coke Smith, of this city, was elected a member of the Board.

Rev. R. N. Siedd, D. D., of Virginia, deceased.

The Fire Committee held its monthly session yesterday afternoon, attending to routine business only.

The interior of the station-house was given a fresh coat of paint and repaired yesterday.

Hon. L. L. Lewis, of Richmond, one of the attorneys for Thomas F. Ryan, the railway magnate of New York, was in the city yesterday.

Vaudeville performances will begin at the Ocean View Theatre on June 11.

The enumerators began their work yesterday over the United States. In Norfolk the enumerators did a good day's work.

Mrs. W. W. Wyatt, of Clay street, left on the 8:45 p. m. S. A. L. vestibule last night for Raleigh, N. C., to attend the funeral of her mother, Mrs. R. T. Bishop.

The commencement of the Intermediate Primary Department of Mary Washington College will be held at the college on Thursday night, June 1th.

BACK TAX COLLECTING.

THE COLLECTOR REALIZES HE HAS A BIG JOB BEFORE HIM.

Mr. Brooke, the Collector of Delinquent Taxes, elected about five weeks ago, is having a hard time making out the bills. He has been unable to start the work of collecting to any extent so far.

As his compensation is contingent upon his collections—a 20 per cent. commission—he has already done more than a month's work without any pay as yet. It is hardly probable that any one will offer themselves as an applicant for the position in opposition to him under the circumstances. He was elected to serve until July 1st, but it was generally understood that as he would hardly finish his preliminary work by that time, he would be his own successor.

As an evidence of the trying position of the Delinquent Tax Collector, the following answer to a request to pay up back taxes may be instanced. The delinquent taxpayer wrote: