

It Will Cost Nothing to Have Your New Suit, Dress or Wrap, Cut and Fitted

If done in Sept. Already a decided success from every standpoint, this innovation is but another evidence of the great help the Miller & Rhoads store is to the shopping public of Richmond and Virginia.

MADAM CARPENTER

one of the most skilled artists in her line, who has come to us with all THE LATEST IDEAS OF THE BEST DESIGNERS OF PARIS and other fashion centres—a service which is ENTIRELY FREE DURING SEPTEMBER to our patrons with all dress-materials purchased at our counters at 50c per yard and upwards.

Miller & Rhoads

HAWKINS SENDS HIS RESIGNATION TO WITT

Commissioner of Revenue Voluntarily Retires Because of Grinding Work.

TRESNON NAMED FOR PLACE

Deputy to Fill Unexpired Term on Recommendation of His Chief.

Greatly to the surprise of the city in general, O. A. Hawkins, Commissioner of the Revenue, yesterday morning tendered his resignation to Judge S. B. Witt, of the Hustings Court.

Too Hard on His Health. The only reason given by Mr. Hawkins was that his health was menaced by the grind of the office. There was, however, had been, he said, the slightest friction between himself and the members of his staff, or with any other city officers.

Since being elected to the office in 1909, Mr. Hawkins has had no opposition, having been appointed by Judge Witt for the present term.

It has been his custom since first elected to the office to pass on every tax bill and to deal personally with every taxpayer. In this way greater revenues have accrued to the State and city, but has added much to the work of the office.

Trained for the Work. Mr. Tresnon, who will take charge of the office immediately after his appointment this morning, also is well known throughout the city and has a thorough knowledge of the office.

The office of Commissioner of the Revenue is one of the most lucrative in the city government, and when it became known yesterday that Mr. Hawkins had resigned there was considerable discussion.

Many After the Place. The aspirations of would-be commissioners were knocked out, however, when Judge Witt announced that he would be guided in his appointment solely by the recommendation of Mr. Hawkins.

Mr. Rueger Almost Well. Louis Rueger, who was operated on for appendicitis several weeks ago at the Memorial Hospital, expects to return home within the next few days.

THE SAVINGS BANK OF RICHMOND 117 E. MAIN ST. ACCOUNTS SOLICITED



MAYOR M'CLURE REVIEWS RECORD

Tells What Highland Park Has Done and Urges Strict Economy.

In his annual message delivered last night, Mayor E. M. McClure, of Highland Park, reviewed the things accomplished by the town during the last year, and made suggestions for the future.

Among the improvements accomplished during the year, the Mayor cited the establishment of a complete water works at the cost of \$50,000, the installation of an electric lighting system and sewerage connections.

Mr. McClure called particular attention to the fact that two public service corporations—the telephone company and the street railway company—were operating in the town without franchises.

As in his message of last year, he advised that the citizens steer clear of expenditures that make higher taxation necessary. During the year just passed, he said, it was necessary to incur much expense on account of the amount of work in progress.

Marriage Licenses. The following marriage licenses were issued in the clerk's office of the Hustings Court yesterday:

Committee Meetings. Because of the primary tomorrow night the Council Committee on Grounds and Buildings will meet to-night at 8 o'clock.

G.M. CO'S PEARL-I-C ROOFING TIN Is the Crowning Glory of the Building Gordon Metal Co., Richmond, Va.

LIQUOR LICENSE TAX IN DISPUTE

Supreme Court Will Construe Important Section of Byrd Law.

DUTIES OF BANK OFFICERS

Appeal in Case Where Depositors Were Not Allowed to Sue.

Whether a wholesale dealer in liquors who establishes storage warehouses must pay a license tax under the Byrd law in each town in which he does business, or only where the principal office is located, is to be decided by the Supreme Court of Appeals.

The section of the Byrd law covering the point says: "For the privilege of manufacturing malt liquors there shall be paid \$500, and upon payment of such specific sum the manufacturer shall have the privilege of selling the products of his brewing in quantities of two dozen pints or more at any place within the State of Virginia, except where such manufacturer is situated in any local option or in license territory."

The Virginia Brewing Company is located in Roanoke, and pays this tax. It desired to go into business in Lynchburg, when an attorney was retained to bring the suit, which it did, and now seeks to recover it. The petition states that the judge conceded the concern's right to sell in Lynchburg on its Roanoke license by delivery at the time of sale, yet ruled if deliveries were made from a storage warehouse, the tax must be paid.

James E. Herrell, treasurer of Prince William county, filed an appeal from a decision by which he was ordered to pay to the county the sum of \$1,539.42, said to be due for interest on unpaid tax bills and overcharges on commissions on the school fund.

It is contended by the treasurer that the Board of Supervisors as such did not authorize the attorney who brought the suit to bring the suit, and that therefore the Circuit Court was without jurisdiction. The petition argues that if such practices are allowed, the attorney might attack any other, and then go to the board for its approval of the suit.

Depositors in the late Traders' and Truckers' Bank of Norfolk get another chance for recovery from the officers and directors by the action of the Supreme Court in allowing them an appeal from the suit. The point is likely to prove an important one.

Their bill was dismissed in the lower court on the ground that the directors were trustees for the bank and for the stockholders and not for the depositors, and that the latter had no power in themselves to bring the suit.

A writ of error was awarded in the case of George Bonos against the Ferris Company, for unlawful dealing. This is one of the suits growing out of the settlement of the old leaseholds of the Norfolk county ferries.

An ancient contract for sale of land, afterwards found to be short in acreage, is involved in the case of James B. Mullen and C. T. Purks against James R. Smith and J. H. Carpenter, from Fredericksburg. An appeal was allowed, making five such actions in this court yesterday.

Supervisors Meet. The monthly meeting of the Board of Supervisors of Henrico county was held yesterday at the courthouse.

Distribute Ballots. A meeting of the Henrico county Democratic Committee will be held at the courthouse today when ballots and poll-books for to-morrow's primary will be distributed.

Man Claiming to Be New York Druggist Twice Arrested. Charles Williams, who says he is a druggist of New York City, was arrested last night and taken to the First Police Station for intoxication.

Dr. Cullish Returns. Dr. Edward N. Cullish and Mrs. Cullish returned to the city yesterday from a trip abroad.

To Repair Engine-House. Office of Building Inspector Beck yesterday, repairing the old engine-house on the south side of Main Street between Twentieth and Twenty-first Street.

Results Accomplished The results attained by this institution speak more for the character of its management and its methods than anything else which might be said. Our officers have spent their lives in the business, and are fully alive to their responsibilities and duties. Our increasing business is the best indication that the public appreciates Security and Service as rendered by the American National Bank of Richmond, Virginia.

RAILROADS GIVEN ANNUAL HEARING

Tax Assessment on Steam Roads Considered by Corporation Commission.

LITTLE CHANGE INDICATED

Few Petitions Made for Larger or Smaller Valuations of Property.

Little or nothing which seemed to indicate material changes in the present assessments on the steam railroads of Virginia was apparent in the annual tax hearings held yesterday by the State Corporation Commission at the Capitol. No questions were asked the railway representatives present which would seem to look toward any general increase in the valuations, and the time was taken up in discussion of minor matters.

One question may be a straw as to the assessment one one piece of property—the Roanoke yards of the Norfolk and Western. Auditor Joseph W. Cox was asked if he thought the present valuation of about \$40,000 a mile, which includes all side tracks, was high enough. He was rather inclined to think it was.

The Louisville and Nashville, by C. O. Bradfield, kicked on the price set for taxation upon its rolling stock, and the commission will consider it.

A new concern, the Virginia Terminal Company, composed of some of the railroads entering Norfolk, filed a tax bill, covering some 100 acres of land in the village of Roanoke, which a union station will be erected. This will be disposed of later.

R. Gordon Finney represented the county of Alexandria. He wanted anything he could get for the county, but particularly asked that 7.37 acres of land in the village of Roanoke be valued at \$4,000 an acre, instead of at \$15,000 for the whole piece. It belongs to the Rosslyn Connecting Railroad Company.

The city of Norfolk was represented by Commissioner of the Revenue E. J. Doran. His claim against the city was valued on two pieces of water front property owned by the Norfolk and Western. He will be notified later of the result of his pleadings.

Beyond these minor points, the hearings were unproductive. Most of the railroads represented simply answered when called, but had nothing to present to the commission.

Roads Represented. The following were present: Joseph W. Cox, auditor, and C. O. Rooney, tax agent, Norfolk and Western; W. S. Spradley, chief engineer, Chesapeake and Potomac; J. H. Hunt, Jr., counsel, Seaboard Air Line; C. O. Bradford, Louisville and Nashville; W. D. Duke, assistant to the president, and A. C. Braxton, counsel, Richmond, Fredericksburg and Potomac; Washington Southern and the connection line; M. S. Hawkins, secretary, Norfolk-Southern; Judge Thomas W. Wilcox, counsel, New York Philadelphia and Norfolk and Norfolk and Portsmouth Belt Line; F. C. Uhlman, auditor, and Walter H. Taylor, counsel, Virginia Railway and Virginia Terminal Company; Mr. Coulter, assistant to W. B. McIlwaine, counsel, Atlantic Coast Line.

The Carolina, Clinchfield and Ohio did not appear. F. J. Giffert, tax agent of the Baltimore and Annapolis subsidiary company, called at the offices of the commission, but did not appear when his road was called at the hearing.

Returns at Courthouse. For the convenience of citizens of Henrico county, the returns of the primary will be made after the closing of the office of the clerk at the courthouse, and judges and clerks have been requested to furnish the returns from their precincts as soon as possible.

Police Board To-Night. The Board of Police Commissioners will meet to-night at 8 o'clock.

SAYS HE BOUGHT DOPE Man Claiming to Be New York Druggist Twice Arrested.

Charles Williams, who says he is a druggist of New York City, was arrested last night and taken to the First Police Station for intoxication. Williams was released from custody yesterday morning in Police Court upon his promise of better behavior in the future.

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GOV. DIX SENDS WORD ON TAXES

Address at International Conference Read by Delegate in His Absence.

CANADIAN ON RECIPROCITY

Winnipeg Assessor Says Delay Is Worst Fate That Measure Can Meet.

Abandonment of the "eye for an eye and tooth for a tooth" principle in the framing of State laws, and more harmonious and equitable legislation on matters affecting more than one State, were the ideas most strongly emphasized in Governor Dix's paper on "State Comity and Taxation," read yesterday at the opening session of the fifth annual conference on State and Local Taxation, by Lawson Purdy, president of the New York tax department. Duties incident to the convening of the New York State Legislature prevented Governor Dix from being present at the conference, and made necessary the reading of his address by his specially appointed delegate.

"I have no sympathy with the theory of taxation which finds expression in retaliatory legislation," said the Governor. "Because some sister State imposes unjust taxes upon our citizens doing business there, is no reason, in my mind, why New York should impose unjust taxes upon the citizens of that State doing business in New York."

"Taxation is an element in business cost. If taxes are increased unduly, unjustly and unequally anywhere, all business, not only the business most intimately connected with the thing taxed, but all business, will be affected to some degree."

"Real estate, in the nature of things, must bear the chief burden of local government. But real estate does not bear all the taxes, either State or local. In addition to real estate taxes, there are two great groups of taxes: the tax on business and taxes on investments. Business taxes are not so fixed. Business can move, and business is always watching for a chance to improve conditions and reduce cost. Natural advantages we cannot alter, and natural advantages will always attract business. But taxation, unless it be even, just and equal, is a hindrance which business will do its best to escape. And since business no longer confines itself to one locality, but extends over many States, there surely is a call for State comity in taxation. The call for Federal interference in business is really a cry for relief from clashing State attempts at unfair and unjust taxation of business. That is why the effect of each tax measure outside of the State should be as carefully considered as its effect within the State."

Many States Represented. Tax reports representing twenty-seven States, a number of large American universities and colleges, and one Canadian province, were in attendance at the opening session of the conference yesterday afternoon. President Allen R. Foote, of the International Tax Association, opened the convention at 2:30 o'clock by giving the chair as temporary chairman, Mayor D. C. Richardson, who welcomed the visitors. Governor Mann cordially endorsed him.

Governor Lee Cruise, of Oklahoma, was first of those to respond on behalf of the delegates. He had come from the baby State of the nation, he said, to absorb from the wise men of the oldest States, the best thought on the most difficult problem of human government—that of taxation. Governor E. F. Noel, of Mississippi, followed with a quaint bit of family history, which related that his paternal grandfather emigrated from the Virginia seventy-seven years ago to Mississippi, on the strength of which, the Governor claimed to be a "near-Virginian." The best governed State, he thought, was the best taxed State. To devise the best scheme of taxation, based either on benefits received or ability to pay, or both, he declared to be the purpose of the present conference.

Lieutenant-Governor L. P. Slack, of Vermont, spoke for the delegates from the New England States, and brought the greetings of the Governor of his State to the conference.

Canadian on Reciprocity. "The worst fate that the reciprocity measure can meet, at the approaching Canadian election, is delay. It will eventually be passed without change," declared J. W. Harris, city assessor of the city of Winnipeg, in a short speech replying to the Dominion to Governor Mann's welcome. "The objection which, as everybody knows, is based on the much discussed reciprocity pact, comes off the 21st of this month and it is the opinion of most Canadians that it will result in a victory for the supporters of the measure." He caught the assembly with the declaration that as far as he personally was concerned he had begun the practice of reciprocity a number of years ago when he crossed the border to the State of Iowa and appropriated a wife.

Secretary A. C. C. Pleydell, of the association, made the second address of the session, reviewing in a comprehensive manner the tax legislation passed by the different States since the last conference, and the part played by conference resolutions in their enactment. Arizona, California and New York have during the past year passed tax laws based upon, or directly traceable to, the recommendation of the association.

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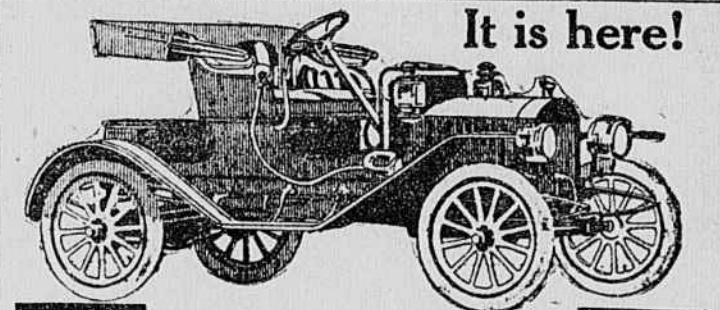
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VACATION TIME. For tickets, baggage and Taxi-Cab Service CONSULT The Richmond Transfer Co. 809 East Main St. Richmond, Va.

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Reception Clothes Just the right things in evening clothes, full dress suits, white vests, silk hats, shirts, gloves, neckwear, etc., all ready at a moment's notice. Gans-Rady Company

MARTIN PARADE Torchlight Procession in Motor Cars Over Town To-Night. Friends of Senator Thomas S. Martin have completed arrangements for an automobile torchlight parade in his honor to-night. Torches and red light will be supplied by the committee. Starting from the City Hall at 8 o'clock the procession will move up Broad Street to Harrison, thence on Harrison to Franklin, on Franklin to Seventh, Seventh to Free Bridge and the Southside, then back to Main Street down through Fulton, then to Church Hill and back to the City Hall by way of the new viaduct. The committee is composed as follows: George M. Case, Henry S. Hotchkiss, Field Wilson, R. M. Brander, Lee A. Foizer, W. Douglas Gordon, Nathan Helister, John Hirschberg, William F. Gordon, Morgan R. Mills, W. S. Seaman, J. H. Greshaw and John Alsop. Payne-Nicholas. [Special to The Times-Dispatch.] Charlottesville, Va., September 5.—John Payne, formerly of Buckingham county, but now a resident of Albemarle, and Miss Georgetta Nicholas, of Augusta county, were married at 6 o'clock last evening at the parsonage of the Hinton Avenue Methodist Church, the Rev. R. P. Lumpkin performing the ceremony. Says He Wouldn't Support Her. Upon the complaint of his wife that he refused to support her, Etta Davis, colored, last night caused the arrest of her husband, Edward Davis, who was taken to the First Police Station. He will be given a hearing this morning in Police Court on a charge of nonsupport.



It is here! We want you to see the New Maxwell Messenger—the successor of the famous Model AB Runabout that is known everywhere—so readily as the name

Maxwell THIS wonderful little car is used by 14,500 physicians who demand of it the most exacting service—those who declare that it is the most remarkable car in the world today. 21,000 of these little cars are in daily use—five years' service has failed to develop a single weakness—not a single mechanical change has been necessary in that time. It is so simple anyone can understand it—so easy to drive anyone can handle it. That's why it's so popular as a ladies' car. We guarantee you can learn to drive it in a day. If you fail—we will take it back. The sturdiest, trimmest, prettiest, most useful and economical car made. With improvements in finish it sells again at \$600 top, three oil lamps, two gas lamps and generator. Sold with the optional color scheme—either dark blue body with light-blue wheels or blue body with cream-colored wheels. We'll gladly demonstrate its qualities if you'll call on us. United Motor Washington Co. 1625 West Broad Street Branch of UNITED STATES MOTOR COMPANY 129

H. L. Hulce To the Citizens of Richmond

I have been connected with the City Collector's office for the past eleven (11) years, serving in the capacity of First Deputy for about six (6) years. Owing to the pressure of my work and duties at this particular time of the year, I have not been able to see as many of the voters as I naturally desired to see with reference to my candidacy. Hence this card. Having by universal consent faithfully discharged the duties of the office entrusted to me by the unanimous vote of the City Council in joint session, and being now fully acquainted with all of the duties of the office, I feel that I am competent to fill the place efficiently. I have been recently endorsed by the City Council as one who is qualified to discharge the duties of the office and worthy of it, I therefore feel justified in soliciting YOUR vote and YOUR influence in the coming Primary Election, and your kind consideration will be gratefully appreciated. Very respectfully, etc.,

Herbert L. Hulce City Collector Pro Tem. We, the undersigned, deputies in the office of the City Collector, endorse the above and will appreciate the vote and influence of our friends. Thanking you in advance, we are, Yours respectfully, CHARLES H. LESTER, M. W. (MIKE) MONCURE, J. SAM'L WILKINSON, J. P. ROBINSON.