

AN OPINION ON THE NEW SCHOOL CODE

COVERS MANY POINTS OF INTEREST TO THE PUBLIC.

PREPARED BY D. F. FORTNEY

For the Snow Shoe Boro School District—Time for Collecting Taxes—is of General Interest—Code is Now in Force—When Taxes are Due.

Mr. R. C. Gilland, Member of the School Board, Snow Shoe Borough: Dear Sir:—Your letter in regard to the collection of school tax, for the school year now on is received, and after careful consideration of the question I submit for your guidance and that of your board the following:

Section 283 (page 129) of the new code specifically declares, "That this act unless otherwise herein specified shall take effect on the day of its approval." The code was approved May 18th, 1911. On page 130 of the pamphlet containing the code is the repealing clause and it contains this: "This act of Assembly is intended as an entire and complete school code for the public schools in the Commonwealth, hereby established in every school district therein, and the following acts or parts of acts to wit: Then follows the recital of a long list of acts which covers from 1899 to 1909, and which declares that all the acts therein mentioned are hereby repealed. On page 132 you will find an Act mentioned as No. 610 and entitled, an act for the regulation and continuance of a system of education by Common Schools approved May 8th, 1854, is specifically mentioned as being repealed. On page 153 this is stated: "Together with all other acts of Assembly, general, special or local, or parts thereof, that are in any way in conflict or inconsistent with this act or any part thereof, shall, at the time of the taking effect of this act, be and the same are hereby repealed."

This is very general and comprehensive and clearly repeats every act that was heretofore passed relating to the public school system. The manner in which school taxes and the time when they were to be levied were regulated heretofore by the act of May 8th, 1854, and continued in force until 1885, when the act providing for the election of tax collectors was passed, which also provided for a rebate of five percent, on all taxes paid before a certain date. Up to that time, 1885, all taxpayers were required to pay the amount charged against them in the duplicate, since then up until now for prompt payment all taxpayers were allowed a rebate of five per cent. The repealing clauses recited above are very comprehensive and conclusive, and everything in conflict with the new code ceased to be law on the day the code was approved.

The legislature of 1911, however, realized that the new code could not be passed and approved in time for the school boards to levy the school tax for 1911 at the time required by the code, that is in April or May, for the ensuing year, and therefore it caused the enabling section to be inserted. This is section 3812, (page 127), and the part applicable to the question under consideration is as follows, to wit: "The school system of this Commonwealth existing at the time of the approval of this act is to continue until the same is superseded by the system hereby established and provided in this act, and all school directors shall levy the school taxes at the time or times and in the manner heretofore provided by law."

You will note that it is stated specifically "All school directors shall levy the school taxes at the time or times heretofore provided by law." There it stops; it would have been very easy to have said levied and collected as heretofore, but the legislature did not, and we are free to say that the legislature knew very well the collection of the taxes would not take place until after the act was approved and in full force. We have no right to assume that the legislative body did not understand what they were doing, nor have we any right to read into this section anything that would indicate that the taxes were to be collected in any other way than by the method provided in the new code.

Section 551 of the code requires "the tax collector in any district of the second, third and fourth class, in this Commonwealth shall within thirty days after receiving his tax duplicate, properly notify by mail or otherwise through a printed or written notice every taxable on his duplicate, such notice to contain the rate of taxation, valuation of property and occupation, assessed, and the amount of school taxes for the current year, and that the same are due and payable, and the time of payment thereof. Such notice shall designate a definite place in said district and a stated time or times where and when the same may be paid; the expense of postage and printing of such tax notice shall be paid by the district."

The collector is to give the taxpayer thirty days' notice of the taxes due the district for school purposes and the collector must at the end of each month pay the full amount of school taxes collected during the month to the school treasurer. Up to the first of October the taxpayer pays the amount charged in the duplicate and to all school taxes not paid by the first of October, there shall be added a penalty of five per centum which shall be collected at the same time and in addition to the school taxes of which it is made a part. No discounts or rebates shall be allowed on the payment of any school taxes assessed and levied in any school district of the second, third and fourth class. (See section 551 of the code.) It is true that Section 549 of the code provides that in all districts of the second, third, and fourth class, the collector shall be furnished his tax duplicate on or before the first Monday of July of each year. And that section 551, set out above, requires the collector to give each taxable within thirty days after receiving the duplicate, notice written or printed and that by section 551, to all taxes not paid by the first of October a penalty of five per centum shall be added; but these provisions about when the duplicate shall go into the hands of the collector are clearly only directory and not mandatory, so if the duplicate is not in the hands of the collector by the first of July, the collector is only required to send the notices within thirty days from the time the duplicate is given to him.

Under the act of May 8th, 1854, Section 28, 30 and 33, as amended by the act of April 23, 1863, providing that the school tax shall be levied before the first day of July of each year, the provision was made in a number of cases by the courts, to be directory and not mandatory and a tax levied any time after the first of July was entirely legal. There is no reason to complain of the fact that under the code, on all school taxes not paid on or before the first day of July in the year in which they are assessed and levied, there is to be added a penalty of five per centum. There is no time set for the payment of the school tax, except the code in the Section 561 which declares that on all taxes not paid by October first in the year for which they are levied a penalty of five per centum shall be added. From July 1st to October 1st is three months, but the code does not say the taxpayers shall have three months' notice before their taxes are due. It only provides that the collector, within thirty days from the time he receives the duplicate shall give the taxpayer a certain notice, and the notice shall among other things contain this, "that the same are due and payable, and requesting payment thereof." From the moment the notice is received by the taxpayer, and an indictment to pay the taxes is filed, the duplicate is in the hands of the collector and is to be added if taxes are not paid by a certain date. There is no such thing as a sixty or ninety day notice, except by inference, to be given to the taxpayer before the school taxes are due and payable and it is an erroneous construction of the code to so hold. The situation may not be entirely free from difficulty but it is clearly right to act in accordance with the provisions of the new code.

I am therefore clearly of the opinion that the new school code is now in force so far as it relates to the collection of taxes for 1911, and that the school board of Snow Shoe Borough has proceeded properly in what they have done in relation to the same, and that they should continue to follow the direction of the code.

Respectfully submitted, DAVID F. FORTNEY.

May Secure Penitentiary Farm.

Centre county may be chosen for the site for the proposed new penitentiary and farm prison, to be built by the state, and in which will be confined the inmates of the western penitentiary, at Pitsburg and the eastern penitentiary, at Philadelphia. John Francis, of Pitsburg, warden of the western penitentiary, on Saturday, 19th, visited Centre county and personally inspected a number of farms to ascertain whether a desirable location could be secured in this section.

Just what farms were inspected by Mr. Francis was not revealed. So far as may be learned by anybody but J. Linn Harris, recently appointed a member of the State Forestry Reserve Commission. In an automobile Mr. Francis and Mr. Harris spent the greater part of the day visiting various parts of the county. Mr. Francis departed without making known the object of his visit. Mr. Harris declined to say anything about the matter. In fact he would neither confirm nor deny that he had seen Mr. Francis or that he was aware of the latter's mission here.

The state will purchase about 3000 acres of land as a site for a proposed penitentiary and farm prison. Aside from relieving the congestion in the eastern and western penitentiaries the chief object of the proposed new prison is to afford inmates an opportunity along industrial lines. Mr. Francis, since becoming warden of the western penitentiary, has strongly advocated the advisability of caring for the mental and physical condition of prisoners while serving their sentences, and thus improving their chances for becoming useful when discharged. In this he has been warmly supported by Governor Tener and also the State board of prison inspectors. He has been delegated to visit various sections of the state and ascertain sites for the proposed new prison.

Good Curtains. This fall, when you take down your lace curtains, no matter what they cost you, and proceed to "do them up" after the dust of summer, just ask yourself if it pays. No matter whether they cost fifty cents or five dollars the pair, the starch and dust will have rotted them, and you must be very careful in handling them in order to make them last without breaks and holes for several seasons. There are so many pretty materials that will stand laundering and look just as well, that it is better for you to take the matter into consideration.

Bathers Must Cover Limbs. The undraped bathing raiment, no matter how fair the wearer, has been barred from the streets of New Douglas City, N. J. Thousands of Atlantic City, long accustomed to walk from hotels or short homes to the sands in the short-skirted and sleeveless costumes, will be subject to arrest if the police interpret literally an order promulgated by Acting Mayor Carmichael. The effect of the acting mayor's decree is to resurrect a statute of former years, requiring persons walking on and from the beach in bathing attire to wear a wrap or some other outside covering. The daily promenade through the avenues of hundreds of brightly young women bound for the beach front in bathing raiment, has been a subject of more or less controversy.

"Cemetery Curs" Effective. Illinois has a brand new and original plan to cure the liquor habit. It was devised by citizens of New Douglas. It is called the cemetery cure, but that does not mean for the patients the usual trimmings of drapery and florists emblems, nor is the trip to the graveyard accompanied by a string of cabs at \$4 per.

The situation is handled otherwise. In the early evening the patients are carted to the city cemetery and while the late moon looks down on the strange task they are bound with ropes to upright monuments, while others are laid in graves which have sunk in through years of stormy stress. New Douglas people solemnly aver that since the cemetery cures have been put into effect the straight and narrow path is becoming crowded.

A PLEA FOR THE CLASSICS.

Having been for nearly twenty years a student and teacher of the Latin and Greek languages I trust I may be pardoned for saying a word in favor of their study as a means of mental culture. For obvious reasons, I am compelled at present, to confine myself to the advantages of the study of Latin. In doing so, I shall include only to first things, or the primary principles, of a course of education. The human mind, like the human body, is made up of faculties and their functions. The word education is of Latin derivation, and signifies to lead forth, expand, or develop. Hence education in its primary and symmetrical development, leads to the faculties of the human mind.

I would here very briefly refer to a few of the advantages of the study of Latin as a means to this end but time will not permit to enlarge upon each point. First, it cultivates and develops the perceptive faculties, awakening and enlarging our conception of things in general. Second, it cultivates the judgment. Third, No study aids so much in the acquiring of a copla verborum, or a ready command of language. Fourth, A knowledge of the Latin language is absolutely essential to a study of the etymology, or origin and derivation of words. While the English language is commonly regarded as of Anglo-Saxon origin, yet it probably contains more words derived from the Latin and Greek than from all other sources.

It is a fact that Latin is no longer an spoken language, is no argument against the study of it. Much of the choicest literature of the ages is recorded in it. This is especially true of the theology of the middle ages both Catholic and Protestant. It also contains much scientific and philosophical literature.

In order to stimulate and encourage its students to greater diligence and high attainments in the study of that language, I hereby agree to pay to that student of the Bellefonte High School who is a member of the graduating class of the year 1912, and who attains the greatest proficiency and passes the best examination in the Latin language, the sum of five dollars, as an incentive to such diligence. THOMAS C. VANTRIES.

PLEASURES GALORE.

Fall is peeping through the cracks left by the retreating summer, and ere long will have crowded itself in, greeting all with frosty breezes, and giving us visions of winter with its chilly winds and skills of snow, and an awakening of the merry, merry bells, that are winter's treat as eagerly welcomed as the spring with summer in its lap, and foliage peeping forth, flowers in all their beauty and gaudiness greeting humanity and all living creatures. Summer, bath its loveliness and winter hath its charms—truly.

But, the summer time that is now on its journey out, was freighted with tons of joy to young and old. The reunion of families, and parties of pleasure seekers, campers, and outings, were more numerous than ever, and passed off with remarkable good cheer, and enjoyable for the participants. In our own county of Centre, there was no want in this respect, and all classes had their fill. Deceit, sobriety, decorum, and order, have taken the place of the lower class of indulgences, want of sobriety, and bad behavior which were frequent upon occasions of outings, that disgusted those of a fine sense of self. This is a gratifying improvement, and speaks well for the community, and has taken deep root.

Caught in Bear Trap. William Cox, of Marsh Creek, and Ammon Gramley, of Coleville, were out in the Scotoc region looking after some cattle that were pasturing in the mountains. When about a half mile east of Hayes Run they saw a young heifer lying in a ravine and they went down to investigate, and found that the animal had unfortunately stepped into a steel bear trap and the jaws had closed catching the animal by the fore leg and it was unable to release itself. Quite a gnash was cut in the leg and the wound indicated that the poor animal had lain there suffering intensely for several days. They released it and at once notified Coney L. Glock, of Beech Creek, the owner, to come and look after the animal. Persons who plant traps in the mountains should be compelled to give them attention to avoid such incidents, which is liable to cause poor creatures undue suffering.

Rich Man, 94, Spurns Life of Ease. Abraham Teachtout, a rich manufacturer, who has just celebrated his ninety-fourth birthday, but would not put in six days of work each week, says a man who is in good health at 90 commits a grievous wrong if he retires from active work. "A man of 90 who has good health is in his prime," said Mr. Teachtout, of Cleveland, O. "In such eventful times such a man would be dodging responsibility if he refused to give the world the active benefit of his experience and conclusions. "A man of 60 can tackle propositions that a young man dare not attempt. It would be the greatest folly for a man of that age, if he was vigorous, to settle down to a life of inglorious ease."

WHEN HER BACK ACHES.

A Woman Finds All Her Energy and Ambition Slipping Away. Bellefonte, Pa., says: "Doan's Kidney Pills did a world of good and I feel that I cannot speak too highly of them. I suffered intensely from backache and my kidneys gave me a great deal of annoyance. Nothing helped me until I procured Doan's Kidney Pills at Green's Pharmacy Co. In return for the improvement they made I publicly recommended them in October, 1907 and at this time I can say that I have had no further trouble from my kidneys. You are at liberty to use my name as one who recommends Doan's Kidney Pills from personal experience." For sale by all dealers. Price 50 cents. Foster-Milburn Co., Buffalo, New York, sole agents for the United States. Remember the name—Doan's—and take no other.

THE FRUIT SOILS OF THE EAST.

Pennsylvania Has the Best Soils for Fruit Growing. The recent bulletin of Prof. H. A. Surface, economic geologist of the agricultural department of Pennsylvania, about the valuable fruit soils of Pennsylvania, recalls the strenuous efforts that many sections of the west are making to enlist eastern capital and enterprise in promoting the agriculture of the west, and inducing settlers from eastern states to move to the west. Most of the western states are engaged in an earnest propaganda of this character, and large sums of public money are being expended in its exploitation. Every state on the Pacific coast, and most of those in the middle west, from Texas to the northern border, have organizations which are spending big sums of money to draw to the west the men and the money which the east needs just as much as the west wants them. Oregon, Colorado, the Dakotas, Montana, Idaho, Wyoming, Washington and California are preaching continually every day in their numerous opportunities for money making in those states in growing fruits. Texas never ceases praising her chances for acquiring wealth in both fruits and vegetables. Now, every-thing which these states urge on the public attention, and which is in all right, and generally it is true, but admitting all this, no states anywhere in the Union can offer any more or any better opportunities to the tiller of the soil than Pennsylvania, Ohio and West Virginia, and it is up to the great commonwealths not to be at all backward in displaying their capacities at every chance, as a foil to what the west is doing.

Pennsylvania has been accomplishing a great orchard development work during the past six years, and Prof. Surface says that in two years more, at the furthest, the orchardists of Pennsylvania will be producing fruit crops that for excellence and keeping qualities cannot be excelled in any state in the Union, and which will command the very highest prices in markets right at the doors of Pennsylvania farmers. Note what Mr. Surface says: "THE KEYSTONE STATE CONTAINS THOUSANDS OF ACRES OF THE BEST FRUIT SOIL IN THE WORLD, MUCH OF WHICH IS LYING WASTE, PLANTED TO SMALL PROFIT-YIELDING CROPS." The western agricultural and horticultural interests were most attractively represented in the Pittsburgh Land Show of 1910, and will be represented again in this year's Pittsburgh Show to a larger extent even than last year. It behoves Pennsylvania, Ohio and West Virginia to get in line and let the people of the Pittsburgh territory see that, when it comes to the products of the farm, these three great states do not take back seats for any states in any other or all other sections of the Union.

Borough Tax Valid. Judge Patton, of Armstrong county, has handed down an opinion as to the payment of a tax on a street. He purchased an auto, and paid a late license for an automobile, and declined to pay a borough license. To settle the matter as to whether the state permit was sufficient to do business when a borough license is required by ordinance, the matter was submitted to Judge Patton. The court decided that vehicles carried by persons or property for hire must pay an occupation license where required by municipalities. He stated that the license secured from the state is paid for the privilege of using the roads of the commonwealth and has nothing to do with licenses imposed by town.

Sends Himself to jail for 30 Days. In Enid, Okla., J. A. Glider walked into the office of County Attorney Harmon and demanded a warrant for his own arrest. He said he had been guilty of selling liquor contrary to the prohibition law of the state and would sign an information. When taken before County Judge Scott Glider pleaded guilty and received a fine and thirty days imprisonment. He is serving the sentence.

Candidate Dead. A. W. Potter, Esq., one of the most prominent members of the Snyder county bar died last week. His death was very sudden, and is attributed to mental and physical strain as a result of his canvass as a candidate for judge in his home judicial district.

LEGAL ADVERTISEMENTS.

ADMINISTRATOR'S NOTICE Estate of Mary Hoover, late of Union township, deceased. Letters of administration in the above named estate having been granted to the undersigned by the Register of Wills of Centre County, Pennsylvania, all persons indebted to the said estate are hereby requested to make payment and all persons having claims against said estate are requested to present the same duly authenticated without delay to HARVEY HOOVER, MARION HOOVER Administrators Bellefonte, Pa. 3-37

ADMINISTRATOR'S NOTICE Estate of Irvin D. Jordan, late of Howard Borough, Centre Co., Pa., deceased. Letters of administration in the above named estate having been granted to the undersigned by the Register of Wills of Centre County, Pennsylvania, all persons indebted to the said estate are hereby requested to make payment and all persons having claims against said estate are requested to present the same duly authenticated without delay to W. G. Runkle, Attorney, ZELMA E. JORDAN, Bellefonte, Pa. Administrators, Howard, Pa. 3-37

AUDITORS NOTICE In the Orphans Court of Centre County. In the matter of the estate of John Marshall Heavely, deceased, late of Howard Boro. Centre County. The undersigned an auditor appointed by his office in the balance in the hands of W. D. Zerby, administrator C. T. A. of John Marshall Heavely, late of Howard Boro, deceased, to and amongst those legally entitled to receive the same; will attend to the duties of his appointment in his office in the Boro of Bellefonte, on Monday September the eleventh, A. D. 1911, at ten o'clock A. M. Parties interested please attend. CLEMENT DALE, Auditor.

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POLITICAL ANNOUNCEMENTS.

We are authorized to announce that the following are candidates for nomination, for the respective offices named, on the Democratic Ticket in Centre County, 1911, subject to the decision of the general primary election to be held on Saturday, September 30th, 1911:

Sheriff: A. B. LEE, Potter Twp. JOHN GINGERY, Huston Twp. JOHN HIPPLE, of Fleming.

Commissioners: WM. A. STOVER, of Penn Twp. JOHN R. LEMON, Ferguson Twp. JOHN L. DUNLAP, Spring Twp. WILLIAM H. KOLB, of Spring Twp. D. A. GROVE, Colgate Twp. JOHN H. RUNKLE, Potter Twp. H. N. HOY, of Benner Twp. WM. H. FRY, Ferguson Twp. BURDINE BUTLER, Howard Twp.

District Attorney: D. PAUL FORTNEY, Bellefonte, Pa. JOHN M. KECHLINE, Bellefonte. J. KENNEDY JOHNSON, Bellefonte. S. KLINE WOODRING, Esq., Bellefonte, Pa.

Prothonotary: DAVID R. FORMAN, Bellefonte, Pa. C. U. HOFFER, Philipsburg, Pa.

Treasurer: JAMES SCHOFIELD, Bellefonte, Pa. FRANK GREBE, Philipsburg, Pa. JOHN D. MILLER, Walker Twp.

Recorder: EDWARD C. MCKINLEY, Boggs Twp. W. FRANCIS SPEER, Bellefonte. JOSEPH M. ALTERS, Bellefonte. D. A. DIETRICH, Walker Twp.

Register: J. FRANK SMITH, Centre Hall. Overseer of Poor, Bellefonte Boro. WILLIAM D. RIDER, Bellefonte. P. H. GHERRETT, Bellefonte, Pa.

Auditor: SINIE H. HOY, Benner Twp. JEREMIAH BRUNGART, Miles Twp.

REPUBLICAN CANDIDATES. Commissioner: HARRY E. ZIMMERMAN, formerly Benner Twp. JACOB WOODRING, Worth Twp. Sheriff: D. O. DOWNING, Taylor Twp.

THE BAZAAR,

J. S. GILLIAM, Prop. 500 yds Check and Stripe Gingham only 5¢. 1200 yds Calico at 5 and 6c. The best Unbleached Cotton yet shown direct from the mill 4-4 only 5¢. Pillow Cases 10 and 12c. Sheets only 48 and 55c. Towels 5, 8, 10 and 12c. The best pure Silk Ribbon, an inch wide, only 10c. Brooms at 25 and 37c. Full assortment Tinware cheap. Shoes for all the family; bright, cheap, all good and away down in price this week, let all get acquainted with our stock.

GILLIAM'S DEPT STORE



WE ALWAYS SHAVE CLOSE on prices and make it plain that we always give you a square deal the better grades of lumber are continually advancing in price, but our large stocks and extensive facilities enable us to hold the cost to you down pretty well. Still, we give you the best qualities and finishes.

BELLEFONTE LUMBER COMP. Bellefonte, Pa.

THIRTY-EIGHT ANNUAL Encampment and Exhibition of the Patrons of Husbandry of Central Penn'a. GRANGE PARK, CENTRE HALL, PA. September 9th to 15th, 1911, Inclusive. Encampment Opens Sept. 9th. Exhibition Opens Sept. 11th. The largest and best fair in Central Pennsylvania; by farmers and for farmers. Twenty eight acres are devoted to camping and exhibition purposes. Ample tent accommodation for all desiring to camp. A large display of farm stock and poultry, farm implements, fruits, cereals, and every production of farm and garden. ADMISSION FREE. GEO. GINGRICH, G. L. GOODHART, Com. LEONARD RHONE, Chairman.



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