

Inherit Large Sum in 5 Years

\$8,795,641,889 From 42,230 Estates Left to Fortunate Heirs in That Time.

UNCLE SAM TAKES HIS SHARE

Inheritance Tax Collected by the United States Treasury From 1916 to 1922 Totals Sum of \$351,138,323.

Washington.—Inheritances as a subject of imagination and discussion never lose their glamour. For this reason the cold statistics of the internal revenue bureau, recording the bare facts of the estates which are transmitted in the United States, are of absorbing interest. No personal details are to be found, because, under the law, no such facts may be divulged.

The figures do not reveal how the fortunes were bequeathed. They tell no stories of newsboys who helped old ladies across crowded streets and later woke up millionaires because the old ladies on their deathbeds remembered the kind deeds.

Billions Go to Heirs.

What the figures do show is that in the period from September, 1916, to January, 1922, the latest for which statistics have been compiled, 42,230 estates passed to fortunate heirs. The total sum bequeathed staggers the imagination. It amounted to \$8,795,641,889. The average individual would consider himself lucky if his morning mail informed him that some old uncle's will had left him \$1,000. But, within this brief period enough money was inherited to make 8,795 millionaires. The sum, if averaged among the recipients, would give each a fortune of about \$200,000, which is enough for a man to live upon all his days. Forty-two thousand persons, enough to populate a good-sized city, all were made rich through inheritance in this period.

The beneficiary does not get the whole amount of the bequest, for the stern-visaged treasury tax-gatherer steps in and takes a share which, in some cases, is as much as one-fifth. The total tax paid on these bequests of nearly \$9,000,000,000 was \$351,138,323. The smaller estates bring the average down so that for the whole bulk the rate was only 6.49 per cent on an average, or an average tax of only \$9,597.35 per estate. The big estates are those which pay the greatest taxes. For instance, the average tax paid on the estates in the group of \$10,000,000 and over, was more than \$4,000,000.

It is a curious fact that the beneficiaries of wills greatly dislike to give up to the tax collector any part of the sum inherited, in spite of the fact that it is practically a gift for which no labor has been performed.

The inheritance tax is levied on net estates, that is, what remains after the deductions permissible under the tax laws are made. The estates listed in the period under review were brought down to a net figure of \$5,407,673,531 and the tax levied upon that sum.

Many Deductions Allowed.

Deductions are of various characters. In the first place there is a specific deduction of \$50,000 for all estates and no one who leaves less than that sum has his bequests curtailed by the tax.

For the period under review there were 5,643 such estates having a gross value of \$437,471,290.

The statutory deductions include charitable, public and similar bequests. These took \$264,491,687 from

the taxable total during the 1916-1922 period. The law provides that property recently inherited by the decedent and which, therefore, has recently paid an inheritance tax may be exempted. The amount coming within this category was \$67,582,902.

Funeral expenses, debts unpaid at the time of death, and the expenses of the administration of estates may be deducted from the net or taxable estate. These deductions in this period reached a total of \$1,033,408,174. It is presumed a large part of this billion was consumed by the classification "administrative expenses."

During this 1916-1922 period there were some estates which must have been equal to the treasure of the Count of Monte Cristo. Twenty-three inheritances were in a class described as "\$10,000,000 and over." How great are the sums the short word "over" covers is not revealed, but some of these estates must have been vast for a tax of \$92,106,148 was paid on them, an average of more than \$4,000,000 each. The gross total of the 23 estates was \$566,637,695—more than half a billion.

The millionaire class is sufficiently numerous to furnish plots for no end of romantic stories of wills and heirs. In the class listed as bequeathing \$750,000 to \$1,000,000 were 382 decedents, leaving property worth \$396,427,816.—Frederic J. Haskin in the Chicago Daily News.

Lee Highway Is Making Progress

"Main Street of the South" Gets Financial Aid From States and Counties.

IS WONDERFUL SCENIC ROUTE

Will Afford Coast to Coast Highway Transportation to at Least 15,000,000 People—Every Mile May Now Be Used.

Washington, D. C.—Recent action by a county in Oklahoma in voting a bond issue of several hundred thousand dollars to construct a link in the Lee highway is concrete evidence of the enterprise which is to give the country another transcontinental road. It is a demonstration of the kind of co-operation on the part of states and counties that insures success to the project fostered by the organization known as the Lee Highway association.

This great artery of travel by motor has been termed the Southern Main Street of the United States. Its promoters assert that it will be the finest scenic route from coast to coast as well as the shortest. From Washington to San Diego, Cal., it will measure 3,000 miles, which is 300 miles less than any other route. Eventually, it is said, the Lee highway will be extended from Washington to New York city and from San Diego to San Francisco, giving it a total length of 3,700 miles.

It is estimated that the road will afford highway transportation to at least 15,000,000 people, approximately one-seventh of our continental population. This will contribute materially to the development of a zone at least 100 miles wide throughout its entire length. This is regarded as of far

more importance than the facility it will offer to tin-canners and other tourists to travel from the Atlantic to the Pacific through much of the most beautiful scenery in the country as well as over a comparatively easy roadway.

SHE KEEPS ON WORKING



Although she has just been made heiress to \$25,000 on condition that she marries, Miss Ruth Spanier of Corona, L. I., does not intend to give up the selling of bread, rolls and pies in her mother's store just to get the money. A few days ago she received information that she had been named as one of the beneficiaries in the will of her uncle, Miss Spanier, who is twenty-one years old, lives with her mother in Corona, where they have conducted a bakery since the death of Mr. Spanier last spring.

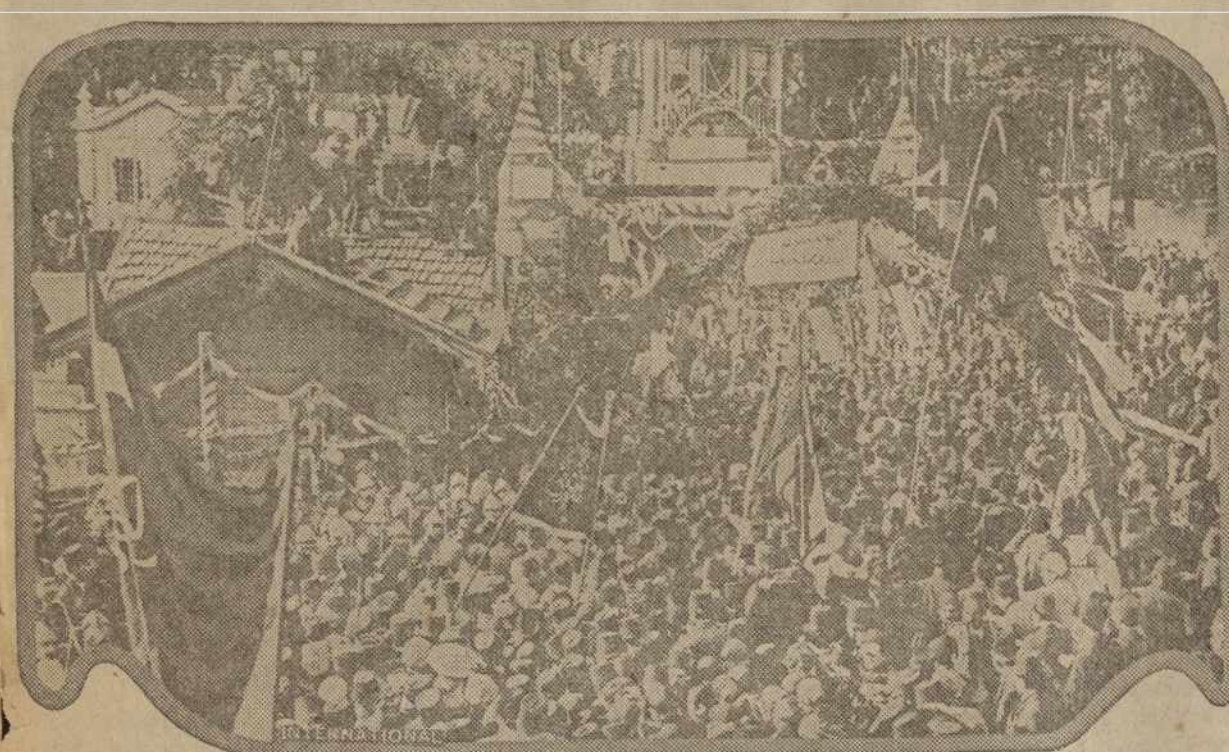
He Whistles Souls Away From Satan

Belfast.—Whistling in church instead of singing, as a stimulant of the religious spirit, has been introduced at revival meetings here by Rev. W. Nicholson.

He insists on the men in his congregation whistling the well-known hymns, and leads them through all the verses until he is satisfied that they are putting their heart into it.

The effect of several hundred men all whistling in unison, he claims, is to drive the devil away from the church. He claims to number his converts by the thousand.

Constantinople Greeting Its New Governor



Turks welcoming to Constantinople the new nationalist military governor, Refet Pasha. He is passing under a triumphal arch, and at the moment the photograph was taken women were being trampled down by the frenzied crowd.

Africa Is Not 'Dark Continent'

But One of "Great Misunderstandings" Is Conclusion of Phelps-Stokes Commission.

POTENTIAL STRENGTH IS VAST

After Ten Months of Intensive Study, Experts Declare That Natives Are Worthy Best Efforts of the World.

New York.—After a ten months' intensive study of the hygienic, economic, social and religious condition of the native African, an international commission of experts in educational and missionary work has reached the conclusion that Africa is the "Continent of Great Misunderstandings" rather than the "Dark Continent," and that the country's vast potential strength in raw materials and the development of its native peoples should be emphasized instead of its jungles.

The commission has been organized by the Phelps-Stokes fund. More than 25,000 miles through west, south and equatorial Africa were traversed by the commission during the fall of 1920 and following winter, scores of schools and missions supported by churches of America and Europe visited. Colonial officials and European traders consulted and native chiefs interviewed in the first effort ever made to secure a comprehensive survey.

The personnel of the commission included Dr. Thomas Jesse Jones, chairman, writer of the official report, who is director of education of the Phelps-Stokes fund; James Emman Kwegyir Aggrey, member of the Fanti tribe of the Gold Coast; Dr. Henry Stanley Hollenbeck of Wisconsin, for twelve years a medical missionary; Mr. and Mrs. Arthur W. Wilkie of Scotland, missionaries of the United Free Church of Scotland; and the Rev. John T. Tucker of the Canadian Congregational Board in Angola. Leo A. Roy of New York City, an expert in industrial education, served as secretary.

The report says: "Of the many misconceptions that still tend to limit the investment of capital in African industry and agriculture, to hamper the efforts of colonial governments and discourage the support of missions, there are four of such importance as to require consideration in any effort to evaluate the educational possibilities. The first of these misunderstandings relates to the wealth of resources and natural scenery; the second is concerned with the healthfulness of the continent and the promising possibilities of sanitary improvement; the third has to do with the improvidence of the African people; the fourth with European and African influences."

Wonderful Physical Resources.

Dr. Jones points out that the immense and varied physical resources of Africa are practically unknown to the civilized world, largely because the researches so far made have been for private or government use and the results have not been published. "There is sufficient evidence of potential wealth," he says, "to convince the most skeptical that Africa is the undeveloped treasure house of the world." The diamond fields of Kimberley, the gold ridge of Johannesburg, the coal mines of Rhodesia, the Katanga copper plateaus of Belgian Congo are cited as specific instances of the country's natural wealth. Every colony is said to have some of the precious metals in forms and quantities profitable for commerce. A number of colonies, also the Republic of Liberia, have immense quantities of water power. The forest and agricultural possibilities have scarcely been touched and animal husbandry is even less developed.

"Africa's reputation for unhealthfulness was the result of the tragic experience of those who entered the continent without knowledge of con-

ditions or indifferent to the hardships always attending the entrance of pioneers into a new field," the report sets forth. "A fair comparison of Africa with other parts of the world will undoubtedly show that Africa will respond to modern methods of sanitation in exactly the same way as continents of similar climate, economic and social conditions."

In further discussion on the healthfulness of Africa, Doctor Jones makes the following comment: "Even in the lower levels where mosquitoes and tsetse flies have been a menace to health and life missionaries, merchants and government officials are living with considerable safety and comfort. Members of the education commission were repeatedly impressed by the sight of Europeans and Americans who have lived in these regions for many years."

"In one American mission station, just where the Congo river crosses the equator, the commission saw four American families with seven children, all in good health. In another station on the lower Congo were two American missionaries and their wives who have served an average of forty years in that region which is notorious for malaria and sleeping sickness. Nearby was also a station of Jesuit Fathers and Brothers who had lived in the region for over twenty-five years."

"The health experience of the commission is most reassuring to travelers in Africa. This party of Americans and Europeans, with one native African, traveled 25,000 miles for ten months in coast and interior regions absolutely without illness from any African cause. The only precautions required were helmets in the tropics, daily quinine in malarial regions and boiled drinking water where the supply was not supervised."

"The improvidence of the African people is clearly shown by their response to the efforts of missions, governments and commercial organizations. Africans occupy positions of importance in every colony visited. There are physicians, lawyers and ministers who have completed the requirements of European universities. While the number is small, it is sufficient to prove the capacity of the people. The clerical tasks of government, industry and commerce are very largely entrusted to young African men. The mechanical operations on railroads and in construction are more and more being taken over by African workmen. Every mission gives emphatic testimony to the value of the native teachers and ministers. In view

FIGURES IN HALL CASE



Mrs. Nellie Leo Russell, colored, who lives near the scene of the double murder of Rev. Dr. Hall and Mrs. Eleanor Mills, choir singer, in New Jersey, attacks the story of Mrs. Gibson by stating that Mrs. Gibson was in her (Mrs. Russell's) presence at the very hour that Mrs. Gibson asserts she was on her mule and witnessing the events leading to the murder.

7-Ounce Hen Lays, but Cannot Cackle

Port Orchard, Wash.—What is believed to be the smallest productive hen in the country is owned by Glen Miller of this place. The chicken was one of a brood of Rhode Island pullets hatched early in the year. Out of 15, 12 were normal size and the odd one never grew larger than seven ounces. Today this diminutive hen, smaller than the tiniest bantam, is trying to lay eggs as industriously as its sisters. The dwarf hen is healthy, well-formed, but cannot cackle. It has laid three eggs about a half-inch thick so far.

of the inadequacy and lack of adaptation of educational facilities it is greatly to the credit of the native African that he has been able to achieve the success observed in every colony.

"Nor are the possibilities of the Africans to be judged only by those who have entered the ranks of civilization, whether in Africa, Europe or America. An adequate study of those who are still in barbaric and primitive stages will more and more reveal the fact that the present condition of the masses of the African people is normal and comparable with other peoples at the same stage of development. Their folk lore, their handicrafts, their native music, their forms of government, their linguistic powers, all are substantial evidences of their capacity to respond to the wise approaches of civilization so that they may share in the development of the African continent."

The progress of all peoples is dependent upon co-operative relationships with other peoples, and the influence of the white race on Africa has so far been, on the whole, good, are opinions of the commission expressed in the report in discussion of "European and African influences." Extracts on the subject follow:

White Influence.

"Some have thought that the influences of Europeans and Americans have been more for evil than for good. Some have thought that it would have been better to leave the African in his natural condition. Few have realized the importance of the movements that have been started and the changes that have been wrought. It must be stated that many mistakes have been made and many injustices have been perpetrated. In some sections the Africans have suffered tragically at the hands of selfish white exploiters. Evil influences originated by white people still persist in too many parts of Africa. It is, however, the emphatic conviction of the education commission that the gains that have come to Africa through the white man are far greater than the losses."

"Among the most convincing evidences of this conviction are those obtained from a study of the portions of Africa now ruled by European nations. The elements of life that reflect the changes introduced by the white groups have been the improvement of physical well-being, including the decrease of sickness and death and the attendant suffering; the decrease and often the elimination of the power of witchcraft, a form of oppression exceedingly general and cruel; the overthrow of inter-tribal slavery; the development of friendly relations among tribes formerly hostile; the extension of the economic benefits of the country to all tribes and the opening of the doors of civilization to those who were formerly limited to the narrow compass of their tribes."

"Africa is overwhelmingly rural and the great mass of her people will always live close to the soil and derive their sustenance from the products of the soil; but they require more than instruction in agriculture and animal husbandry. Personal hygiene and community sanitation, the simple handicrafts of the kral or tribal village, an appreciation of privacy in home life and decency in dress, leadership in developing suitable recreation for the use of leisure time, an appreciation of their own history, folk-lore and music." Such is the curriculum of an "adapted" education which the report proposes.

Brother and Sister Reunited



After 27 years of separation, since each was taken from an orphan asylum and adopted by a different family, Mrs. Wm. Schlessinger and her brother, Frank Ahle, were reunited the other day. The brother, a Detroit electrical engineer, did not know of the existence of his sister, who lived in Chicago, and the union was only made possible when the State Bank of Chicago started search for Ahle, who had been made heir to his foster-father's estate. The brother and sister are now searching for their father, who was divorced from their mother prior to their being placed in the orphan asylum.