

# THE UNIVERSITY OF NORTH CAROLINA NEWS LETTER

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## NORTH CAROLINA CLUB STUDIES

### TEN-YEAR INCREASES IN FARM LAND VALUES

Last fall Mr. E. S. Booth of the Durham County club at the University compared tax values with the census values of farm land in North Carolina for the year 1910. He ranked our counties on this basis and exhibited the results in the University News Letter Jan. 13.

#### What Census Values Are

In April 1910, the 253,000 farmers in North Carolina, owners and tenants, were asked, What is the local market value of the farm you are operating?

The sum of these replies in each county is the census value used by Messrs. Booth and Tingle in their tax studies at the University. It is a good approach to sale or transfer values of farm land in the United States; the best base line we have upon which to reckon the tax values of land and their wide variations in the different counties.

Tax values are low because of the wide spread notion that census taking had something to do with taxation. In North Carolina, upon an average, the tax value of farm land in 1910 was 39 per cent of the census value.

But on the other hand, census values are everywhere lower than the speculative values that hold out of productive farm uses twenty-two million acres in North Carolina, two hundred million acres in the South, and one and a half billion acres in the United States.

Nowhere would we be willing to sell our land at census valuations.

### Census Values Outstrip Tax Values 3 to 1

During the recent Summer School at the University, Mr. W. R. Tingle of Pamlico county, (1) made a study of ten-year increases in census and in tax values of farm lands in the State, (2) ranked the counties according to census increases and (3) lined up these increases with the ten-year increases in tax values as shown in the Reports of the State Tax Commission, 1904 and 1914.

In the State-at-large, the census value of farm land increased \$201,000,000 between 1900 and 1910. On the tax books, the value of farm land increased \$64,298,602 during this period.

That is to say, while the tax value of farm land in the State was increasing 54 per cent, the census value increased 142 per cent or nearly three times as rapidly.

Meanwhile the tax value of town lots increased 138 per cent; and public service corporation properties, bank and building and loan stock increased in value on our tax books 278 per cent.

### Tax Values Lag Behind in 84 Counties

The ten-year increases in the census value of country real estate range from a decrease of 8 per cent in Dare to an increase of 383 per cent in Pamlico.

Between 1903 and 1913 the increases in tax value range from 29 per cent in Graham to 153 per cent in Harnett.

Pamlico heads the list with a census increase of 383 per cent. The increase in the tax values of farm land in the county was 71 per cent.

Dare suffered a decrease of 8 per cent in census values of farm land; but between 1903 and 1913 assessment values increased 62 per cent.

In 84 counties, census values outstripped tax values. In 19 counties the census increase was double or more; in 12, it was treble or more; in Pamlico it was more than five times the tax increase.

### Equal or Nearly Equal Increases

In 10 counties the increase in tax values of farm land kept pace fairly well with census increases, as follows:

County	Census Increases	Tax Book Increases
Yancey	141	141
Guilford	139	114
Haywood	115	106
Wilkes	96	88
Montgomery	92	72
Macon	92	79
Cabarrus	83	78
Hyde	73	64
Caswell	57	45
Clay	54	50

### Tax Values Outstrip Census Values

In 10 counties the ten-year increases in tax values of farm land were greater than the census increases, as follows:

County	Census Increases	Tax Book Increases
Onslow	132	145
Burke	92	99
Orange	79	80
Transylvania	78	96
Cherokee	71	80
Camden	64	102
Rockingham	64	80
Swain	57	86
McDowell	29	134
Dare, decrease	8	62

### Equalizing Taxes

Wherever the old general property tax system is in vogue, there is great difficulty in bringing all forms of taxable wealth upon the tax book in proper amounts and at anything like their real values. Visible properties like land and buildings offer a problem hard enough; but invisible properties like stocks, bonds, notes, mortgages and the like offer a well-nigh impossible problem; so difficult that, in the prosperous states of the North and East, land alone bears from three-fourths to nine-tenths of the entire tax burden.

In North Carolina the equalization of taxes must begin among individual tax payers within township lines. Here it is a question of conscience on the part of property owners, along with courage and capability on the part of tax assessors and list takers.

The next problem concerns equalization among townships within county lines. This is the sworn, solemn duty of the County Commissioners.

And finally, the problem concerns equalization among counties within State lines. Along with other tax problems, this is the business of the State Tax Commission.

If the wicked flourish like a green bay tree in the first two stages of assessment, increases in the last stage can punish them only by laying still heavier burdens upon the righteous; and their burdens are heavy enough at present.

### Raising and Lowering Assessments

A recent Census Bureau Bulletin reports that real property and improvements thereon in North Carolina were listed for taxation at 60 cents in the dollar of their true value in 1912.

On this basis, 17 counties in the census year needed to have their real estate assessments lowered to something like a 60 per cent level; while 81 counties needed to have their real assessments raised in order to put them upon a just footing of taxation for State support.

Between 1903 and 1913, nineteen counties of the State voluntarily doubled or more than doubled their real estate assessments.

The assessment figures for 1915 have not yet been given to the public. When they are published, they will be interesting and eventful.

### Unavoidable Injustices

Under our present tax system injustices are unavoidable all along the line. It is nearly impossible to operate satisfactorily a system fundamentally bad; bad because it weakens the will of local tax officers and punishes honest tax payers. Any system of government is bad which overly tempts human nature, said Edmund Burke. The sooner the people of the State come to this conclusion about our present tax system the better.

### Injustices Among the Farmers

The farmers of the United States are probably returning for taxation a larger proportion of their properties than any other class of people. Also, as a rule, they are paying taxes on smaller valuations.

But when an acre of farm land in one county bears a burden of State taxes 14 times heavier than an acre bears in another county, it is time for the farmers to get busy.

Our present system of taxation in North Carolina punishes the conscientious farmer beyond all rhyme and reason.

As it is now, the greatest inequalities do not lie between corporation and country

### THE HOME TOWN

The oath of citizenship sworn by the young men of ancient Athens is worth thinking about in these modern times:

We will never bring disgrace to this, our city, by any act of dishonesty or cowardice, nor ever desert our suffering comrades in the ranks; we will fight for the ideals and sacred things of the city, both alone and with many; we will reverence and obey the city's laws and do our best to incite a like respect and reverence in those above us who are prone to annul or set them at naught; we will strive unceasingly to quicken the public's sense of civic duty; thus, in all these ways, we will transmit this city not only not less, but greater, better, and more beautiful than it was transmitted to us.

property, nor between town lots and farm land; but among the farmers in the assessment of farm lands within county lines, and among the counties of the State.

The grossest injustices in taxation the farmers in North Carolina suffer are the injustices they inflict upon themselves among themselves.

### MORE THAN 1100 STUDENTS

The second week of the new session of the University of North Carolina closed with 1102 students registered.

### ADVERTISING NORTH CAROLINA

The North Carolina Club at the University begins its year's work with a study and discussion of the subject,— Advertising North Carolina; What We Have to Advertise; Why We Need to Advertise; and Effective Ways and Means of Advertising.

It is the subject that the State Publicity Bureau and the State-at-large are now thinking about earnestly.

The thing of importance that is most exercising the public mind is the thing that the North Carolina Club is studying, with the help of the men and the resources of the entire University.

### WELL WORTH THE MONEY

The Conference for Education in the South and the Southern Educational Association are now merged into the Southern Conference for Education and Industry. The title is significant.

Write to Dr. A. P. Bourland, Executive Secretary, 508 McLachlen Building, Washington, D. C., for the bulletin on Conference Service and note in detail the forward move.

## TEN-YEAR INCREASES IN LAND VALUES IN NORTH CAROLINA

Based on the 1900 and 1910 census; and the reports of the State Tax Commission 1904 and 1914.

W. R. TINGLE, Pamlico County, University Summer School.

Rank	County	Per cent Census Increases	Per cent Tax Book Increases	Rank	County	Per cent Census Increases	Per cent Tax Book Increases
1.	Pamlico	383	71	49.	Rutherford	126	68
2.	Cumberland*	284	66	49.	Mecklenburg	126	70
3.	Robeson*	268	70	51.	Halifax	124	83
4.	Johnston	236	109	51.	Rowan	124	73
5.	Columbus	225	79	53.	Warren	122	76
6.	Tyrrell	223	102	54.	Pender	121	50
7.	Scotland	219	103	55.	Franklin	116	68
7.	Wayne	219	59	56.	Haywood	115	106
9.	Chowan	215	68	57.	Durham	113	80
9.	Nash	215	101	57.	Wake	113	64
11.	Beaufort	213	81	59.	Henderson	111	85
12.	Hertford	209	70	60.	Alexander	109	72
13.	Bertie	202	67	61.	Lincoln	108	51
14.	Martin	199	67	62.	Yadkin	106	69
15.	Pitt	193	75	62.	Davie	106	65
16.	Edgecombe	189	88	64.	Sturly	105	88
17.	Sampson	188	101	65.	Alleghany	102	54
17.	Gaston	188	85	66.	Madison	98	62
19.	Craven	185	65	67.	Wilkes	96	88
20.	Harnett	183	153	67.	Stokes	96	61
21.	Northampton	180	52	67.	Granville	96	56
22.	Gates	179	77	70.	Randolph	94	51
23.	Wilson	177	56	71.	Alamance	93	49
24.	Richmond	175	96	71.	Ashe	93	51
25.	Cleveland	174	83	73.	New Hanover	92	73
26.	Catawba	172	73	83.	Montgomery	92	72
27.	Duplin	171	98	73.	Macon	92	79
27.	Stanly	171	100	73.	Burke	92	99
29.	Anson	166	101	77.	Mitchell*	91	26
30.	Cartaret	163	104	78.	Jones	89	54
31.	Pasquotank	157	63	78.	Caldwell*	89	78
32.	Lenoir	155	67	80.	Jackson	87	49
32.	Union	155	90	81.	Cabarrus	83	78
34.	Vance	154	80	82.	Graham	82	29
35.	Currituck	153	65	83.	Orange	79	80
35.	Greene	153	89	83.	Perquimans	79	38
37.	Davidson	148	115	85.	Transylvania	78	96
37.	Iredell	148	84	85.	Watauga*	78	41
39.	Brunswick	144	67	87.	Hyde	73	64
40.	Forsyth	142	115	88.	Cherokee	71	80
41.	Yancey	141	141	89.	Camden	64	102
42.	Bladen	140	101	89.	Rockingham	64	80
43.	Guilford	139	114	91.	Swain	57	86
44.	Polk	135	65	91.	Caswell	57	45
45.	Buncombe	134	73	93.	Clay	54	50
46.	Onslow	132	145	94.	McDowell	29	134
47.	Washington	131	118	95.	Dare, decrease	8	62
48.	Person	130	53				

\*Increases in the tax value of farm lands in Cumberland, Robeson, Mitchell, Watauga, and Caldwell are smaller than they would otherwise be because they lost territory in the formation of new counties in 1911.

### WHAT COOPERATION WILL DO

During the year 1916, a medical expert from the U. S. Federal Health Service will be stationed in Catawba county for work with the mothers, the club women, and the betterment associations.

He will be lecturing, teaching, visiting,

and advising the homes of the county the whole year through about the intestinal disorders that scourge little children, especially during the fly-infested months.

His services were secured by the combined efforts of the County Health Officer, the County Medical Society, and the State Health Board.

When an annual gambler becomes a daily service directed by a constructive genius, amply equipped like Dr. Bourland with culture, conscience and courage, we can all afford to get into it and support it—educators, school and Sunday school officers, farmers, business people, bankers, and industrial leaders, all alike.

No good thing in this world, not even the church visible, can exist without financial support; and the ten-dollar membership fee is money well invested.

Dr. Bourland, by the way, is an Arkansian; and the Conference representatives in North Carolina are Drs. J. Y. Joyner and Clarence Poe.

### ANOTHER DECLARATION OF INDEPENDENCE

A self-feeding community is on the high road to permanent farm prosperity and economic independence. North Carolina is moving forward toward it in leaps and bounds.

Our increase in home-raised food and feed supplies this year over last year is as follows:

Hay and forage 100,000 tons more; oats 1,000,000 bushels more; Irish potatoes 1,300,000 bushels more; sweet potatoes 1,400,000 bushels more; corn 2,000,000 bushels more; and wheat 4,000,000 bushels more. These figures are from the last Federal Crop Report.

For the first time since the war we have raised enough hay, forage, and roughage to feed our farm animals. In wheat, hay and forage production, we are at last independent of western markets.

When we can read our titles clear in corn, oats, beef, pork, and mutton production, the farm wealth of the State will quickly be doubled and quadrupled.

### TWO COUNTRY CHURCH-HOMES

Mr. Herbert Peele, editor of the Advance, calls attention to two country churches in the Albemarle section with resident ministers, settled in church homes alongside their churches—Bulard's Bridge Baptist Church in Chowan county and Sawyer's Creek Baptist Church.

The University News Letter will celebrate such country churches just as fast as we can learn of them.

Dr. P. P. Claxton believes that country teacherages are critically necessary to the solution of the country school problem. We believe that country preacherages are just as necessary to a solution of the country church problem.

John Keble at Hursley, George Herbert at Bemerton, John Fletcher at Madeley, Richard Baxter at Kidderminster, Tennyson's father at Somersby, and Charles Kingsley at Eversley, were all country preachers settled in country church homes.

And what a wonderful chapter they wrote in the spiritual history of England.

### HOME-FILLED BREAD BASKETS

During the last seven months of the first year of the war in Europe we shipped abroad \$626,000,000 worth of breadstuffs. The increase over a similar period in 1914 was nearly \$400,000,000. The increase is due to the high prices offered.

In order to feed our own people we were forced to import food supplies amounting to \$312,000,000 during these seven months.

Pantry supplies moved over long distances and handled by a swarming multitude of middle men sell for prices that stagger the poor and the middle class well-to-do people in America.

It is a wise community that fills its bread basket at home from gardens, orchards, and farms.

### THE UNEDUCATED MAN

Just as a man may be illiterate without being ignorant, so a man may have a large acquaintance with books without being educated.

After all, who is and who is not really educated? Was not Professor William James right in his characterization of the man who is uneducated?

Said he, An uneducated person is one who is nonplussed by all but the most habitual situations.—Biblical Recorder.