

THE UNIVERSITY OF NORTH CAROLINA
NEWS LETTER

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TAX WEALTH IN CAROLINA

A BOOK FOR YOU

Here is Romance! It is realism shot through with the golden stuff of dreams. It shows you how the hard facts of life can be made to march toward the consummation of a great ideal. It goes into the back-breaking routine of country life and the fallacious glitter of city streets. It tells how brotherly love glorifies material prosperity. It explains how men have made their millions, and how others may escape from poverty. It pictures a wonder State throwing off the garments of a home-spun civilization and putting on the soft raiment of machine-made wealth. It shows how the swift transformation can be a blessing to all, a handicap to none. It sounds a trumpet blast of warning to those who build up towns on the shifting sands of an impoverished countryside. With the testimony of figures and the eloquence of facts, it tells how men and women may simultaneously grow in power and happiness, in wealth and wisdom.

It is a book for you. It is a book for every North Carolinian who hopes to advance his own interests and to serve his fellows. Without it, you are played upon by influences which you do not understand. With it, you can use for your own good the state-wide developments and possibilities which it describes and prophesies. Its title is North Carolina: Industrial and Urban.

It is the new year-book of the North Carolina Club at the State University.

Its nineteen chapters are the fruits of the work of professors, scientists, research students, and practical business men who have studied, investigated and worked on the theory that "an acre in Tarheelia is worth a whole province in Utopia" and that every acre in North Carolina can be, and must be, made worth far more tomorrow than it is today.

Here are some of the sub-titles under which you will read sections of this gripping story of North Carolina's magic present and her enchanted future: Industrial Progress in North Carolina, Wealth and Livelihood in Carolina, Urban Carolina, The Cityward Drift, The Small Town, Small-Town Development in North Carolina, Carolina Chambers of Commerce, Community Life and Organization, Social Effort in Factory Centers, Municipal Utilities.

Write to Chapel Hill for this book. It goes to North Carolinians free of charge. Reading it, you will see how easily North Carolina may, in her upward climb, avoid the mistakes which in other states have meant tragedy to some sections of their populations. You will catch a new vision of North Carolina's greatness today, feel a new thankfulness for the glittering opportunities with which she surrounds you. There is inspiration in those pages. They teach you how to go up and forward on the rushing tide of North Carolina's wealth and power.—Asheville Citizen.

STATE-AID IN ENGLAND

If home or farm ownership is essential to a responsible citizenship, and if the masses of people aspiring to home or farm ownership are unable to acquire it under existing circumstances, is it the duty of the government to open a way for them out of tenancy into ownership? At the last meeting of the North Carolina Club at the University Miss Katherine Woodrow, of South Carolina, explained how the Home Office had found it expedient to lend state-aid to farmers in England, Ireland, and Scotland.

England's main tenancy troubles began in the eighteenth century, when the factory system became established and manufacture in the homes was no longer profitable. The factory system moved farmers in three directions. Some of the small farmers were absorbed by the large industries of the towns, others fixed their attention more firmly upon agriculture and became prosperous, while others were in time reduced to the rank of agricultural laborers. There was also another influence. Many who had made fortunes in manufacture or commerce desired to own country homes and these newly rich city people purchased farms not for profit but for the pleasure of being accounted gentlemen and writing Esq.

after their names. This led to the buying out of many land-owning farmers in the vicinity of the large centers of wealth. Thus, in various ways, the reorganization of industry in England at the close of the eighteenth century tended to reduce the number of farmers who owned the land they cultivated and to increase the number of peasant farmers. Other social and economic conditions augmented this situation decade after decade, until by the close of the third quarter of the nineteenth century land-ownership by the few and land-orphanage for the many had become the rule in England.

Such conditions produced a situation that called for the re-establishment of peasant proprietors on a safe business basis as a self-defensive public necessity in the British Isles. The first law designed to relieve the situation was the Small-Holdings Act of 1892, which authorized the various county councils to acquire land, improve it, and sell it to the small farmers and day laborers on favorable terms. This and subsequent legislation enabled over 130,000 individuals in a period of six years to acquire homes of their own. State-aid has also been advantageously established in Ireland and Scotland.

Miss Woodrow's paper on this subject represents a chapter of the Club's study of the tenancy problem and will appear in full in the 1921-22 edition of the North Carolina Club Year-Book.—J. G. Gullick.

UNIVERSITY NEWS LETTER

Probably some of our readers wonder why we so often—probably about once a week—quote from the University News Letter. It is hardly necessary to explain it to those who receive copies of the News Letter and know the great stock of valuable information about our state to be found in it each week. There is no publication that comes anywhere near to the News Letter in telling about the vital needs of the state. It is edited by experienced men, and among its contributors are men and women who spend much time in studying conditions and compiling data about the state's progress and deficiencies. We consider it of inestimable value in finding out just what the state is doing in every line of endeavor, whether religious, social, or political. One week we find out about our religious growth; another we learn what is being done for education; then we are told about our manufacturing enterprises; our agricultural advancement and faults are laid bare; various departments of county, city, and state government are paraded before us, showing their good features and defects; schools, banks, churches, roads, live stock, crops, factories, finance, and many other subjects are treated in an exhaustive manner, leaving little for the searcher after true conditions in this state to look for. The News Letter should be read by every man and woman in North Carolina. We say that without hesitation. If means could be found to place a copy of it in every home in the state for a period of one year, we believe it would do more to stimulate the people to renewed effort at bettering their condition than any other agency. It is admitted that all great movements looking toward improving economic, social, and religious conditions must go through a campaign of educating the people before success can be attained. There is no better means of educating the people of North Carolina to their needs, their possibilities, and their short-comings than the News Letter. It presents conditions in a plain manner, understandable by all, and backs up its statements by facts. Some means should be devised for giving the publication a state-wide circulation, but until that means is found, we propose to aid all we can in spreading the information that the News Letter contains about the state, hoping in that way to do our bit toward putting North Carolina nearer the head of the union of states in all matters for the peace, comfort, and prosperity of her people.—Durham Herald.

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Released week beginning May 22

KNOW NORTH CAROLINA Vocational Education in North Carolina

Through the activities of the State Board of Vocational Education, opportunity is offered in all parts of North Carolina not only to the youth but also to adult men and women for training in home economics, agriculture, and trades and industries.

In addition, the physically handicapped men and women are offered an opportunity for training in the vocation for which they are best suited and are assisted in securing employment through which they are made productive and independent members of society.

The number of high schools in North Carolina in which agricultural instruction is offered through this board, increased from 21 in 1918 to 66 at present; the number of classes from 35 to 125; and the number of pupils from 323 to 1756. In addition to this, and equally important, are the 68 part-time classes for adults in which 2500 adult farm men and women are taking special training for their vocation.

In the field of home economics instruction is being given at the present time to 1940 pupils as compared with 100 pupils during the first year of the work. Evening classes are offered in home economics in 33 communities.

Nearly 2500 adults are receiving training in trade and industrial education, 2000 of these being in evening classes and the balance being in part-time classes. There are at present 180 classes with 118 teachers, providing instruction for employed persons 16 years of age and over, these classes dealing with practically all the dominant phases of industrial life in North Carolina.

All of these activities are conducted by the State Board for Vocational Education, co-operating with county and city officials. Through them adults and youths of the state are finding opportunity for developing their physical and mental resources and increasing their usefulness to society.—T. E. Browne, State Director, Vocational Education.

as it appears on the tax books are two very different things.

Ten years ago the Census Bureau reported the true wealth of North Carolina to be one billion eight hundred million dollars. Which was a billion dollars more than we modestly admitted on the tax lists.

In 1919 we confessed to the sheriffs that we were worth \$1,099,000,000 in round numbers; in 1920 the total ran up to \$3,158,000,000; in 1921 the total fell back to \$2,575,000,000. Of this total 110 million dollars was listed by the negroes of the state.

Which means that on an average the state over the negroes pay one dollar of every twenty-five dollars of the general property tax for county purposes. Toward state expenses they pay nearly nothing, because their individual properties, incomes, inheritances, and businesses are small.

No State Property-Tax

Of course everybody knows or ought to know that the taxpayer in North Carolina does not now pay any property taxes whatsoever to support state departments, institutions, and enterprises. Our taxes on general property go entirely to support local town and county governments, and these local taxes are levied under state authority by locally elected town and county officers.

What a sorry plight this simple fact lands us in appears when the tables of (1) per capita country wealth, (2) white per capita taxable wealth, and (3) county tax rates are put side by side and the significances are spelled out one by one.

However, our particular purpose is to sift out the fundamental facts and pass them on to the folks with a minimum of comment.

Rich and Poor Counties

The per capita white taxables of the state range from \$235 in Dare to \$3,423 in Scotland. The state average is \$1,009—with Pamlico, Camden, Ashe, and Graham left out of account for lack of the necessary information in detail. See the table elsewhere in this issue.

Sixty-seven counties are above the state average—ten are more than double and Scotland is more than treble the state average.

Twenty-nine counties are below the state average. Five are worth less than \$600 per white inhabitant—at least on the tax books. They are Avery, Cherokee, Wilkes, McDowell, and Dare, in the order named.

The richest county in per capita white taxables is not a manufacturing but an agricultural county—not Forsyth or Mecklenburg or Durham, but Scotland.

Among these twenty-nine poorest counties in tax wealth are four that rank high in farm wealth. They are Sampson, Alleghany, Yadkin, and Watauga. Sampson ranks 11th as a farm county, but only 73rd as a taxpaying county; Alleghany falls from 9th to 76th, Yadkin from 25th to 89th and Watauga from 33rd to 89th.

Wayne is the richest farm county in the state, but when it comes to paying taxes it falls to the 14th place, and Johnston falls from the 10th to the 58th place.

Scotland and Alleghany

Scotland operates on the basis of high tax valuations and a low tax rate. It stands 6th in per capita farm wealth, 1st in per capita white taxables, and 99th in tax rate for general county purposes and necessary expense.

Alleghany stands 9th in per capita farm wealth 76th in per capita white taxables, and 100th in county tax rate.

On such a basis it is hard to see how Alleghany is ever going to rank high in public schools, public roads, and public health progress.

Dare and Alleghany

Dare county has another notion. It is the poorest county in the state in per capita farm wealth and in white per capita taxables, but the county tax rate is 80 cents per hundred dollars of listed

property, against 41 cents in Alleghany. On top of this are the special district school tax rates. Every white school district but one in Dare is a special school tax district. In Alleghany only four of the 39 white school districts levy special school taxes, or so it was in 1920. The policy of Dare is the best possible thing for the children, no matter what it costs.

Next week the counties will be ranked from high to low according to county tax rates for general purposes and necessary expenses. The three tables (1) per capita country wealth, (2) per capita white taxables, and (3) county tax rates, when put side by side for comparison, show three outstanding facts in our civilization (1) areas of wealth and willingness to spend it for the common good—on highways, schools, public health and public welfare—in short, progressive hopeful areas, (2) areas of wealth and unwillingness, wealth and social poverty—areas of poorly supported churches and schools, poor roads and stagnant public spirit, and (3) areas of little wealth and great willingness, poverty of purse but exceeding richness of soul.

Meantime, there are 60 remote country counties in North Carolina. Nineteen of them are steadily losing country population. And the same thing is true of a third of all the townships in the state. Schools, roads, health, store-keeping, and banking are all in peril in these areas of social apathy.

Tight-fisted citizenship solves no problem of the public good anywhere.

Truthfulness in listing properties, generosity in public enterprises, and efficiency in expending tax moneys are fundamental matters.

Not how much taxes we pay but how much the community gets back in clear public benefit is the essential thing.

County government is now costing around 80 million dollars a year or nearly twice as much as state government ever cost. Like Abe Lincoln's rat hole, it is worth looking into.

Equity, honesty, and efficiency in public finance would quickly put North Carolina at the top of the column of American commonwealths.

We've got the goods, but we do not know it, and still less do other states know it.

TAX WEALTH IN CAROLINA COUNTIES

Per White Inhabitant in 1921

Based (1) on the total property listed for taxation in each county by the whites, according to the State Tax Commission and the County Registers of Deeds; (2) divided by the total white population of each county as reported in the 1920 census.

The white per capita average for taxable property in the state was \$1009; in Scotland, the richest county in the state in per capita white taxables, it was \$3,423; in Dare, the poorest county in this particular, it was \$235.

County tax rates for general purposes and necessary expenses, in next week's issue.

Paul D. Herring, Sampson County

Department of Rural Social Economics, University of North Carolina

Rank	County	White Per Cap. Taxables	Rank	County	White Per Cap. Taxables
1	Scotland	\$3,423	49	Gates	\$1,240
2	Durham	2,764	50	Cleveland	1,219
3	Craven	2,761	51	Orange	1,199
4	Forsyth	2,711	52	Caswell	1,187
5	New Hanover	2,384	53	Bladen	1,143
6	Wilson	2,283	54	Tyrrell	1,140
7	Mecklenburg	2,258	55	Harnett	1,112
8	Pitt	2,195	56	Lee	1,109
9	Guilford	2,162	57	Currituck	1,087
10	Edgecombe	2,030	58	Johnston	1,084
11	Hoke	1,973	59	Catawba	1,082
12	Richmond	1,966	60	Davie	1,062
13	Halifax	1,962	61	Onslow	1,061
14	Wayne	1,948	62	Henderson	1,056
15	Lenoir	1,921	63	Rutherford	1,054
16	Pasquotank	1,882	64	Franklin	1,048
17	Cumberland	1,836	65	Swain	1,027
18	Chowan	1,816	66	Carters	1,016
19	Wake	1,721	67	Davidson	1,009
20	Warren	1,693	68	Lincoln	989
21	Buncombe	1,689	69	Caldwell	982
22	Vance	1,684	70	Columbus	981
23	Robeson	1,651	71	Transylvania	979
24	Gaston	1,642	72	Brunswick	958
25	Greene	1,603	73	Mitchell	936
26	Moore	1,592	73	Sampson	936
27	Martin	1,574	75	Polk	929
28	Washington	1,564	76	Alleghany	925
29	Anson	1,563	77	Union	918
30	Granville	1,526	78	Haywood	882
31	Beaufort	1,517	79	Chatham	871
32	Hyde	1,512	80	Macon	849
33	Cabarrus	1,499	81	Jackson	832
33	Hertford	1,499	81	Surry	832
35	Northampton	1,454	83	Madison	782
36	Person	1,414	84	Burke	718
37	Rowan	1,395	85	Randolph	709
38	Iredell	1,394	86	Yancey	693
39	Duplin	1,392	87	Stokes	692
40	Montgomery	1,385	87	Alexander	692
41	Pender	1,354	89	Yadkin	627
42	Jones	1,340	89	Watauga	627
43	Bertie	1,321	91	Clay	605
44	Perquimans	1,285	92	Avery	595
45	Alamance	1,270	93	Cherokee	570
46	Nash	1,269	94	Wilkes	503
47	Stanly	1,255	95	McDowell	431
48	Rockingham	1,249	96	Dare	235

The counties omitted for lack of detailed reports from county officers are Pamlico, Ashe, Camden, and Graham.