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VALUE OF PERSONAL PROPERTY

PERSONAL PROPERTY

The reader will find in this issue of the News Letter a table which is likely to provoke an endless amount of comment. It is on the value of personal property per person listed for taxation by individuals in North Carolina in 1921. The table does not include the three hundred dollar exemption allowed each tax lister, nor does it include the personal property listed by corporations and banks. We are presenting a table showing what the average person confesses he owns, aside from land and buildings, when he faces the tax assessor.

In Durham county the personal property listed for taxation amounts to \$1,480 per inhabitant. The average for Durham is nearly six times the average for North Carolina, which is \$252. In Macon county the average is \$93 per person, or about one-third the average for the state. Does the average person in Durham county actually possess six times as much personal property as the average person in the state? It is seriously to be doubted. The fact that it is on the tax books in Durham is probably the result of scrupulosity and supervision. The personal property listed by corporations and banks is omitted from the figures, so Durham's high rank cannot be attributed to her corporations, or not entirely so. In Forsyth the banks and corporations are worth more than in Durham, yet the average value of personal property per person in Forsyth is only one-half the average for Durham.

Endless Comparisons

The reader is left to locate his own county and explain its position. But a few contrasts are in order.

The counties that rank highest as a group lie in the eastern half of the state—agricultural counties in the cotton and tobacco belt. Here personal property is a very visible thing, livestock, machinery, crops and the like. Many counties in the great industrial area rank below the state average of \$252 per person. To explain the discrepancies would be a marvelous achievement. Two adjoining counties with exactly similar conditions will be far apart in personal property on the tax books. Note Sampson county ahead of Cumberland with a big town and adequate railroads. Note Scotland ahead of Richmond, almost three to one. Note Gaston, the leading textile county of the South, the third textile county in the Union, below Cleveland. In Gaston the personal property is on the tax books for \$147 per person; \$261 in Cleveland. In Gaston it is \$135 below the State average. Guilford is the only county in the state with two cities, is the leading agricultural county in its vicinity, is a great manufacturing county, has a large white population ratio and the best transportation facilities in the state; in short represents an ideal combination of factors for high rank in personal property. Yet Guilford is below the state average and the average person in Forsyth has three times as much listed as personal property. It must be remembered, we are not considering the personal property of banks and corporations.

Often a county ranks very low and is surrounded by counties that rank high, and conditions will be essentially the same in them all. Again a county will rank high and will be surrounded by seemingly pauper counties. The explanation cannot lie in actual differences in personal property. The differences are often attributable to willingness or lack of willingness, to honesty or lack of honesty, to strict supervision on the part of officials, or the wink of an eye. One fact is certain. Wealth and willingness are not synonymous terms when it comes to listing personal property for taxation in North Carolina. Take Wake county for instance. Who can explain why the tax books show personal property per person of only \$197 in Wake, \$204 in Harnett, \$269 in Johnston, \$203 in Franklin, and \$1,480 in Durham? Even Chatham is down for almost as much as Wake! A certain firm in Wake has just sent the editor a circular stating that since May 1st is tax listing date in North Carolina

this firm would be pleased to inquire into the editor's assets to see what can be converted into non-taxable securities, presumably for the purpose of evading just taxes. The state has a specific law which covers this very point. There may be legitimate reasons why Wake ranks below Harnett and just above Chatham.

A New Policy Needed

Then there is another real reason. Is there any prevailing opinion anywhere that all personal property should pay the same tax rate paid by land and other forms of investment? Much personal property is non-productive—furniture, clothing, household and kitchen utensils, firearms, musical instruments, libraries and some scientific instruments, and numerous other things. The public conscience is averse to paying equally on land and furniture, or on cash and private libraries. Since the rate is the same on all property, the individual, when listing his personal property, registers his protest against an unfair tax policy by listing certain kinds of personal property at that price which multiplied by the rate seems to him a fair tax. The practice is countenanced because people are agreed on the justice of the principle that all property should not pay at the same rate. Many authorities claim that on certain kinds of personal property a lower rate would result in listing them at their true value, with no loss in revenue. It is certain that such a policy would bring about a greater willingness to confess wealth. Take yourself, for instance.—S. H. H., Jr.

EVADING TAXES

Certain brokerage houses in the larger cities of the state are now circularizing the state, offering to assist in converting taxable securities into those which are exempt from taxation, so as to enable the owner to evade the necessity for listing his stocks and bonds for taxation on May 1. In this connection it should be noted that Ch. 38, Public Laws, 1921, provides as follows: "Any person who, to evade the payment of taxes, surrenders or exchanges certificates of deposit in any bank in this state or elsewhere for non-taxing securities or property, or surrenders any taxable property for nontaxable property, and after the date of listing property has passed, takes said certificate or other taxable property back and gives up said non-taxing securities or property, or executes any fictitious note or other evidence of debt for deduction from his solvent credits, shall be guilty of misdemeanor, and upon conviction shall be fined not less than fifty nor more than two hundred dollars (one-half of which shall go to the informer), or imprisoned not less than one month nor more than six months, or both." While the statute does not literally cover the case of the broker who advises this method of evading taxes, and while the offense mentioned is so defined as to cover only the most obvious attempt at tax evasion, it is clear that such propaganda is against the spirit of the law and the public policy of the state in favor of the collection of all taxes due. Any business house in North Carolina that openly engages in the encouragement of the evasion of taxation is an enemy of the state, and should be blocked, if not by the criminal law, at least by an awakened public opinion.

COMMENCEMENT PROGRAM

Just off the press comes a timely bulletin of the University Extension Division written by Professor Harold D. Meyer of the School of Public Welfare. The subject is The Commencement Program, but in popular terms it might be called How to get your school commencement out of the rut and make it vitally interesting to the public.

Professor Meyer states in the introduction of his publication that its purpose is as follows:

As a custom, it has become the duty of the school officials to arrange, direct, and carry out the commencement program. These leaders are usually busy toward the closing of school; there are

NORTH CAROLINA

The Greatest State in Dixie

Consumes more cotton than any other state in the Union.

Has more cotton mills than any other state.

Pays 29 million dollars more income tax to the Federal Government than all the other South Atlantic States combined.

The textile industry is the largest industry in this state.

Has a greater combination of natural advantages than any other equal area on earth.

North Carolina is in the midst of a period of great industrial and commercial expansion.

Her fine yarns and the product of her hosiery and weave mills are sought after in all quarters of the world.

North Carolina installed more spindles in 1922 than all the other Southern States combined.—Gastonia Gazette.

so many duties crowding in at the end. It is with this thought in mind that The Commencement Program is written. It desires to offer suggestions, plans, organization helps, sample programs, materials, and bibliographies to aid school authorities in working out the commencement program. Aids in the matter of decoration, publicity, music, plays, pageants, games, drills, folk dances, exhibits, and novelty ideas are given. Some sample programs are outlined. They do not cover all the types that may be used but are suggestive of forms and types. A county commencement program is explained in detail and the events listed.

COMMUNITY DRAMA

Miss Elizabeth Taylor, field agent for the Bureau of Community Drama of the University Extension Division, has just returned to Chapel Hill from Concord where, under the auspices of the Women's Club, she produced two of the famous Carolina Folkplays, The Last of the Lowries and Off Nag's Head.

Miss Taylor, besides producing plays at the request of schools, women's clubs, etc., throughout the state, finds time to accompany the Carolina Playmakers on their state tours occasionally, and has achieved the reputation of being one of the leading actresses of that organization. She will accompany the Playmakers on the next tour which begins April 16th and ends on the 27th, playing in the following towns: Hillsboro 16th, Reidsville 17th, Winston-Salem 18th, Salisbury 19th, Charlotte 20th, Hendersonville 21st, Asheville 23rd, Morganton 24th, Lenoir 25th, High Point 26th, and Greensboro 27th.

While in these cities as field agent for the Bureau of Community Drama, Miss Taylor will be available by requests for talks and other service to the High school, women's clubs, or any organization interested in community drama.

Other productions which the Bureau will direct through Miss Taylor's work in the near future are as follows: three one-act plays for the Fayetteville High School; an historical pageant of Chowan county at Edenton; My Husband's Wife for the community club of Snow Hill; the Treasure Chest, a fairy pageant, for the third ward school in Charlotte; and a children's pageant for Hillsboro.

A great many calls for commencement plays have been received by the Bureau during the last month and these have been chosen upon recommendation of Miss Taylor. All service is free except the travel and subsistence of the field agent when she is called to take charge of the production of a play or pageant out in the state.

OUR CHEMICAL INDUSTRIES

III—Paper and Pulp Plants

When you read your morning paper do you ever stop to think that the paper on which it is printed might have

been made in this state? Mr. Business Man, when you get out circular post-cards to your customers, do you realize that you may be using a "Made-in-Carolina" product? The United States Postal Department has the paper for its postal cards made in the Old North State. The vast forest reserves of North Carolina have been a mighty stimulus to the growth and development of the paper and wood-pulp industry.

Wood pulp and paper are made by mechanically or chemically treating wood to break it down into short fibres which will mat together under proper treatment in a paper-making machine. Wood pulp is made by squeezing the raw material, untreated, through rollers to remove the moisture. This raw material is either used in that same plant or else shipped to the paper manufacturer. Wood is prepared by treatment with chemicals such as sulfates and sulfites which produce a long and strong fibre. The wood chips in the latter case require digesting in the chemicals for a long period of time to dissolve the ligneous matter and to properly disintegrate the fibres. When the pulp is produced mechanically, the wood is ground down by pressure against a sandstone wheel to a pulp.

To produce a paper from the pulp, the latter is subjected in "beaters" to treatment with the various clays, bleaches, sizing, and coloring matters which the chemist has found to be most suitable for the required results. A series of revolving and stationary knives thoroughly disintegrate the stock and soften and spread the fibres. The resulting mixture is then ground through the Jordan engine and into a box where it is thinned into a liquid over 90 percent water. From the flow box it is fed in a thin stream onto a moving,

endless copper screen, constantly being agitated to interlace the fibres firmly and uniformly.

From here it goes over the suction roll to remove the water and a dandy roll to print in the water mark and thence onto the drying rolls, thus making paper.

In both the chemical and mechanical pulp and paper plants, the demand for the analysis of raw materials, the investigation of new processes of manufacture, and the location of trouble in the processes, call for men trained and educated along these lines. The development of these two industries is due primarily to the investigation and research of chemists.

There are two plants in North Carolina for the making of paper, one located at Roanoke Rapids, the other at Efland in Orange county. Excelsior for packing purposes is also produced by the latter. They have a combined capital of over \$850,000 with an additional plant value of over \$200,000. They consume over 3,000 horsepower of steam, water, and electricity in the yearly output of \$650,000 in products, with the employment of about 200 men and an annual payroll of \$130,000.

The wood-pulp plant, the largest in the South and incorporated in 1906, is situated near Canton, North Carolina, in Haywood county. It is capitalized at \$6,000,000 and possesses an additional \$4,000,000 investment in plant and equipment. Over 1,200 people are employed at a yearly payroll of \$1,250,000 with the consumption of 18,000 horsepower of electricity and steam in the production of \$6,000,000 of finished products. Besides the manufacture of wood pulp, jute board and tannic acid, this plant is at present working on a large contract for the United States Government in the production of post-cards for the Postal Department.—Contribution from the Division of Industrial Chemistry, Department of Chemistry, University of North Carolina, by George M. Murphy.

VALUE OF PERSONAL PROPERTY

Per Inhabitant In North Carolina in 1921

Based on the 1921 Report of the State Department of Revenue, and the 1920 Census of Population, covering (1) the value of all personal property listed for taxation by individuals in each county, (2) divided by the population. Does not include the \$300 exemption, nor the personal property listed by corporations and banks. Personal property includes all items listed for taxation except land and buildings.

Personal property per inhabitant listed for taxation in Durham county \$1,480; in Macon county \$93. State average per inhabitant \$252.

W. L. Whedbee, Pitt County

Department of Rural Social Economics, University of North Carolina

Rank	Counties	Prop. per Person	Rank	Counties	Prop. per Person
1	Durham	\$1480	50	Folk	\$194
2	Forsyth	745	52	Granville	191
3	Wilson	488	53	Perquimans	190
4	Scotland	409	53	Surry	190
5	Lenoir	373	55	Washington	189
6	Pitt	367	56	Cabarrus	188
7	Greene	348	57	Ashe	186
8	Wayne	316	58	Caswell	185
9	Buncombe	269	59	Iredell	183
9	Johnston	269	60	Person	178
11	Rockingham	263	61	Yadkin	175
11	Nash	263	62	Columbus	173
13	Pasquotank	262	62	Tyrrell	173
13	Chowan	262	64	Chatham	172
13	Edgecombe	262	64	Stanly	172
16	Cleveland	261	66	Randolph	171
17	Mecklenburg	256	67	Alexander	170
17	Duplin	256	68	Cumberland	165
19	Union	254	68	Davie	165
20	Guilford	250	70	Richmond	164
21	Hyde	243	71	Rowan	163
22	McDowell	239	71	Orange	163
23	New Hanover	237	73	Burke	161
23	Onslow	237	73	Carteret	161
23	Vance	237	75	Alamance	159
26	Lincoln	232	76	Camden	157
27	Robeson	230	76	Gates	157
28	Sampson	226	78	Watauga	156
29	Beaufort	223	79	Pamlico	155
30	Martin	219	80	Clay	149
31	Bertie	216	81	Bladen	146
32	Warren	214	82	Gaston	147
33	Hertford	211	83	Brunswick	146
33	Montgomery	211	84	Henderson	142
35	Anson	207	85	Yancey	141
36	Jones	206	86	Currituck	138
36	Stokes	206	87	Rutherford	137
38	Lee	204	87	Davidson	137
38	Harnett	204	89	Catawba	133
40	Franklin	203	90	Caldwell	131
41	Northampton	201	91	Graham	128
41	Jackson	201	92	Cherokee	127
43	Craven	199	93	Wilkes	122
44	Moore	198	94	Pender	121
44	Alleghany	198	95	Dare	114
46	Wake	197	96	Tennessee	104
47	Swain	196	97	Madison	103
48	Hoke	195	98	Mitchell	101
48	Haywood	195	99	Avery	96
50	Halifax	194	100	Macon	93