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## TAX BURDEN PER INHABITANT

### V—A FARM TOWN IN SOUTH GERMANY

The farmers live huddled together in village groups in Germany, and in all other countries of the Old World. The solitary farmstead is the rule in North Carolina, the United States, and in the New World countries in general. Thinly scattered neighborhoods or settlements are common in the vast open spaces of America, but compact farm communities, as for instance the MacRae colonies in the Lower Cape Fear country or the California colonies at Durham and Delhi, are rare.

#### Farm Village Groups

Whole volumes of meaning lie in this fundamental difference between farm life in the Old World and in the New, but just now I am bent on sketching the nearest of the twenty farm villages that lie within an hour's walk of Engelberg. As I write in the summer pavilion of the castle terrace, five of these farm villages are in full view, in the valley below and on the mountain slopes beyond. One is perched on the very crest of the ridge on the right and another occupies a cleared area in the State Forest just above the castle estate.

Winterbach is only twenty minutes away, at the foot of the hill. It is my railroad station and post office. I have been coming and going thru its winding streets and lanes for a fortnight, in various trips out from Engelberg. Last week I visited the village school in the yard of the church, and last Sunday worshiped with the villagers in a church building four hundred years old. In unobtrusive ways I have been studying this community of South German farmers and their manner of life.

#### Farm Home Clusters

It is an old community, like almost every other German dorf. A thousand years ago it must have been a little town of consequence, for midway the 11th century the Emperor Henry Third lived in it for a year or two. Today it is a community of 680 dwellings and 2,100 inhabitants. The space that Winterbach occupies is so small that the town could easily be set down on Dr. Coker's home place in Chapel Hill, with room to spare all around the edges. The way these farm homes are huddled together suggests a covey of partridges in a snow storm. The Winterbach dwellings are set at all angles along the tortuous streets and lanes. Here and there they are set end to end or side by side, as closely as the stores of an American city, but usually there are narrow alleys between them.

I miss the checker-board plan of the raw, new towns in America. The homes of Winterbach face the stream that waters it or the footpaths to the neighboring farms, or the cattle trails of earlier days, or the roads to the fuel supply in the woods, or to other farm villages. The Rathaus or town hall and the village church face the market space, and the market space is the center of the town life. Beyond this bit of design, there is no discoverable trace of any town planning at any time in its history. The lanes and narrow streets wind in and out among the dwellings in ways that bewilder the stranger. Oftentimes they lead off into blind alleys that end in secluded courts faced by closely set farm buildings. The chance intruder steps softly about and back-tracks quickly into the outer world.

#### A Genuine Farm Village

Winterbach is a farm village, the villagers are farmers, their daily business is farming and almost nothing but farming until within very recent years. The dwellings are farm houses built to suit the business of small-scale farming. In the old days, the butcher, the shoemaker, the blacksmith, or the wheelwright was a farmer who worked at a hand trade before and after the day's toil on his farm. There were no stores aforesaid, and even now the half dozen shops are little cubby holes on the ground floor of ancient farm houses. The stock on the shelves of any one of them could be bought entire with a hundred-dollar bill. There is no bank,

no movie picture house, no drug store, no doctor, no dentist, and only one automobile in this farm community of 2,100 inhabitants. It is a farm village of nothing but farmers; or so it was until within the last ten years during which period four factories have broken into the farm life of the town.

#### Post-War Factory Growth

And this has happened because Winterbach chances to be on a railway line. The dorf that lie off the railroads are still farm villages pure and simple, but during the Great War and since, almost every dorf at or near a railway station in southern Germany became a factory center. The key industries of Germany may be in the Ruhr valley and the Saar basin, but her cheaply produced, high-grade specialties are largely fashioned in endless variety, in small plants, in farm regions reached by railroads and cross-country electric lines. And they are all busy. But this is another story. In some later letter I may come back to this amazing recent development of hydro-electric plants and manufacturing establishments in the hill country and mountain regions of South Germany.

#### Domestic Arrangements

The farm house in Winterbach is always two and sometimes three or four storeys high. On the ground floor is a stable for the farm animals, a barn for wagons, tools, and forage, and a living room for the family—a combination kitchen, dining room, washroom and domestic work room in general. The front door of the dwelling is usually between the barn and the ground floor living room. The second floor contains the family bed rooms. Against the end of the house there is commonly an open shed for the fuel—small sticks, fagots, and bundles of twigs. A separate barn is rare. The habit of the European peasant is to live with his farm animals under the same roof.

#### Substantial Construction

The ground storey walls of the dwellings are built of stones set in mortar. The upper storey walls are open-work. That is to say, they consist of heavy timbers and timber braces, with the spaces between filled with brick or stone and mortar, and stuccoed so as to leave the wooden frame exposed. The roof is high pitched and covered with terra cotta tiles. Dormer windows make the attic rooms livable and add a picturesque detail of architecture. It is substantial construction. Many of these dwellings are more than 300 years old, and they look good for another 300 years. I have seen but one wooden building of any sort in Germany. Everything is built of stone, brick, or concrete and built to last forever—even the tool houses in the vineyards, and the dog houses in the yards.

#### The Home Surroundings

Sometimes the dwellings are flush with the streets, but usually they are set back ten feet or so, to leave a small space in front of the living room for vegetables and flowers, and before the stable door for the inevitable manure pile. On the edge of the manure pile is the sunken tank for liquid manure and the pump that lifts it into barrels to be carted away into the fields by the oxen or the cows. The chickens swarm over these manure piles and the odor is rank to unaccustomed noses. The village reeks with it. The peasant farmer of Europe is firm in the belief that it is healthful to live with farm animals and that the smell of the manure is good for the soul. The German peasant is not ashamed to have his manure pile at his front door. The size of it indicates the number of farm animals he has and the acres he owns to feed them on. His wealth and rank are counted in cattle as among the early Romans. His daily dream is to have a manure pile bigger than anybody else's in the village, and the dream of every youth is to marry a manure-pile heiress.

#### Home Owning Farmers

Winterbach is a community of home-

### HOME OWNERSHIP

There is no government for the many while the land belongs to the few; for the history of the world teaches that the men who own the land will rule it.

The home owner is the most constructive and at the same time the most important force in our civilization. He is a pioneer in progress, he is a lover of peace, but he is a very demon in battle when danger threatens the land he loves.

The small farm owned by the man who tills it is the best plant-bed in the world in which to grow a patriot. Such a consideration brings wealth to the soil and health to the souls of men. On such a soil it is possible to produce anything, from two pecks of potatoes to the hill to a President of the United States.

The wizard of the Northwest, James J. Hill, once said: Land without population is a wilderness, population without land is a mob.

Every consideration of progress and safety urges us to employ all wise and just measures to get our lands into the hands of the many and forestall that most destructive of all monopolies—the monopoly of the soil.—Thomas W. Bickett.

owning farm families, and it is a rich country town like all the rest of such towns in Germany. The Great War enriched these landowning peasants. The signs are unmistakable. Every farm village shows old dwellings repaired and freshly painted, old roofs re-covered with shining new tiles, plumbing systems, telephones, and electric lights installed, more farm animals and handsome new houses in surprising number.

#### Vertical Industry

The explanation is simple. During the last ten years they have been producing real values in farm products, and turning these at high prices into fictitious marks. These fictitious marks they have at once turned back into productive properties and creature comforts—lands, farm tools, work stock, better homes, and the like. It is the trick of Mr. Stinnes in the field of industry. And apparently no farmer in all Germany fumbled his chance or frittered it away on Blue Sky artists or even on automobiles, useful as they are on the farm. The German farm is almost the last word in self-sufficiency, and self-sufficiency is the essential of what Mr. Stinnes calls vertical business. The German farmer had the secret long before Mr. Rockefeller practiced it in oil or Mr. Stinnes named it in Germany.

#### A Safety Anchor

The small home-owning farmers of Winterbach represent three-fifths of the population of Germany. When you think of the Junkers and their power these are the people you must have in mind—not the comparatively few owners of large estates. These people do not believe in Bolshevism. They own too much and have too much at risk. Their answer to the socialist orator is a pitchfork. And they are a sheet anchor of safety to Germany and to all Western Europe.—E. C. Branson, Schlossgut Engelberg, May 14, 1923.

### TAX BURDENS

In 1921 the average tax paid per inhabitant for all state and county purposes was \$8.60, or about forty dollars per family. This was the total tax levied to support the county and all county activities, roads, schools, county government, and the state and all its manifold activities. In Wilson county the total tax paid per inhabitant was \$16.10. In addition to a network of good roads Wilson has the most progressive school system in the state. The county is now divided into twelve big rural school districts, each school a big consolidated school based on motor transportation of children. She operates about ten

percent of all the school trucks employed in the state. Yes, it costs a little more but it is worth it. The average tax paid per person in Alleghany was only \$3.58. Alleghany lists her property at a low value and in addition had the lowest tax rate in the state, forty-one cents: The other counties of the state range between these two extremes. See the table carried in this issue.

The state has made remarkable progress along lines of taxation and tax equalization. We have the best state tax system in the South. Also a large number of counties in the state are to be commended for their honesty in trying to find a way out of this maze of unequal taxation. But the county tax problem is still an unsolved one. No county in the state attempts to put its property on the books at true valuation. Some seek a 75 percent valuation, others a 50 or a 60 percent valuation. No two have the same policy or the same tax rate.

Durham county is on a 75 percent true valuation basis, for instance, while Orange, next door, is on a 55 percent basis. Taxes levied in Durham help support schools in Orange. And so it is for the entire state. As a rule property in the richer agricultural counties and in the industrial counties is listed at more nearly its true value than in the Mountain or Tidewater country. However, there are some exceptions to this general policy. Everyone will confess that Cherokee is a poor county, yet she ranks 14th in taxes paid per inhabitant. We know that Alleghany is much richer on a per inhabitant basis, yet she ranks 100th in all taxes paid per inhabitant. She ranks high in wealth

but low in willingness to assess her wealth. Johnston is one of the richest counties in the state, yet she ranked 94th, just above Dare county, in taxes paid per inhabitant.

### School Equalization

The state has a school equalization fund that is distributed each year. A maximum school tax law has been passed. If with the rate the county has it does not secure enough funds, an appropriation is given out of the state fund. How does it work? Often a poor county with scrupulous county commissioners will raise practically enough from local taxes to support the schools. Next door will be a richer county with a low rate of assessment values. It will fall far short of the necessary funds so the state makes up the shortage. The honest county pays for its honesty.

For instance, Davie, a poor county, pays a large tax per inhabitant and in 1923 she gets only \$4,993 from the state equalization fund. Wilkes pays a much smaller tax per inhabitant and her allotment is \$75,641. Some very rich counties come in for large allotments, while some very poor counties receive small sums. The philosophy of the richer counties aiding the poorer counties is partially defeated because there is no uniform percentage of true value sought in listing property and each county has its own tax rate. The percent of true valuation and the tax rate should be more uniform in the state. At present each county has its own assessment policy and its own rate. Many of them have a strong liking for the equalization fund.—S.H.H., Jr.

## TAX BURDEN PER INHABITANT

### In North Carolina in 1921

Based on the 1921 Report of the State Commissioner of Revenue covering all taxes collected by the county and state, including state income tax, divided by the population of each county. Does not include federal taxes.

In Wilson county the state and county tax burden was \$16.10 per inhabitant, while in Alleghany it was only \$3.58. State average \$8.60 per inhabitant.

E. B. Smith, Buncombe County

Department of Rural Social Economics, University of North Carolina

Rank	County	Total Tax Per Inhab.	Rank	County	Total Tax Per Inhab.
1	Wilson	\$16.10	51	Madison	\$7.83
2	Durham	14.19	52	Richmond	7.70
3	Halifax	11.94	52	Rowan	7.70
4	New Hanover	11.68	54	Pender	7.68
5	McDowell	11.63	54	Currituck	7.68
6	Nash	11.60	56	Orange	7.55
7	Craven	11.57	57	Carteret	7.52
8	Greene	10.81	58	Columbus	7.48
9	Vance	10.80	59	Forsyth	7.45
10	Guilford	10.71	60	Union	7.40
11	Buncombe	10.15	60	Bladen	7.40
12	Wake	10.01	62	Robeson	7.38
13	Transylvania	9.97	63	Lincoln	7.30
14	Cherokee	9.95	64	Cleveland	7.19
15	Franklin	9.93	65	Cabarrus	7.12
16	Swain	9.89	66	Gates	6.83
17	Hyde	9.86	67	Jones	6.80
18	Lenoir	9.83	68	Alamance	6.76
19	Wayne	9.76	69	Anson	6.58
20	Mecklenburg	9.69	70	Yadkin	6.56
21	Beaufort	9.66	71	Chatham	6.37
22	Washington	9.62	72	Stanly	6.32
23	Hertford	9.55	73	Davidson	6.25
24	Cumberland	9.49	73	Watauga	6.25
25	Edgecombe	9.44	73	Iredell	6.25
26	Pitt	9.34	76	Catawba	6.24
27	Scotland	9.10	76	Perquimans	6.24
28	Rockingham	9.05	78	Polk	6.23
29	Gaston	9.01	79	Lee	6.21
30	Northampton	8.95	80	Bertie	6.08
31	Montgomery	8.88	81	Burke	6.07
32	Onslow	8.80	82	Caswell	6.06
32	Pasquotank	8.80	83	Camden	5.96
34	Harnett	8.66	84	Haywood	5.95
35	Stokes	8.65	84	Person	5.95
36	Graham	8.63	84	Randolph	5.95
37	Martin	8.46	87	Wilkes	5.83
38	Jackson	8.41	88	Brunswick	5.80
39	Granville	8.39	89	Caldwell	5.73
40	Duplin	8.35	90	Sampson	5.45
41	Clay	8.34	91	Avery	5.40
42	Pamlico	8.25	92	Mitchell	5.39
43	Moore	8.19	93	Rutherford	5.36
44	Tyrrell	8.15	94	Johnston	5.29
45	Hoke	8.13	95	Dare	5.21
46	Henderson	8.11	96	Ashe	5.08
47	Warren	7.95	97	Chowan	4.82
48	Davie	7.92	98	Yancey	4.33
48	Surry	7.92	99	Macon	4.32
50	Alexander	7.89	100	Alleghany	3.58