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LAND VALUES IN NORTH CAROLINA

TAXING FARM LANDS

The total true wealth of North Carolina as estimated by the Census Bureau bulletin on Estimated National Wealth was four and one-half billion dollars on December 31, 1922. A little more than half or 52 percent of the true wealth of the State consisted of land and improvements thereon—farm lands and buildings, factory sites and properties, town lots, business houses, and residences.

But the land values of the state as they appear on the tax lists of 1922 were only \$1,660,000,000 or barely more than one-third of the total true wealth of the state.

The farmers of North Carolina are strongly convinced that they are paying most of the taxes. As a matter of fact, they are paying taxes on \$957,000,000 worth of improved and unimproved farm lands. That is to say, they are carrying a little over one-half of the total tax burdens on land and improvements thereon. Forty-nine percent of the tax values in land consist of town lots, factory sites, and mineral lands.

And farm lands in North Carolina are paying taxes on an average tax valuation of \$32.57 an acre. And this average, mind you, covers improved and unimproved farm lands, forest lands, woodlots, wastes and wildernesses. North Carolina does not show on its tax books the "wild lands" that in Georgia are separately listed at a minimum tax value per acre. The average tax value of country real estate in North Carolina is fifty-one percent of its true value.

Amazing Variations

However, the tax value of farm land ranges through startling variations—from \$4.36 an acre in Dare to \$130.86 in Gaston county.

These variations in tax values follow in general the variations in true values. And very naturally, for one farm differeth from another farm in fact and on the tax books, as one star differeth from another star in glory.

For instance, farm land in our seventeen mountain counties ranges from \$8.00 an acre in Clay to \$88.00 an acre in Alleghany, or so on the tax books. The average tax value of land in Ashe is \$8.00 per acre less than in Alleghany, and in Watauga it is \$10.00 less per acre than in Alleghany.

A Windward Anchor

In the foothill counties east of the Ridge, farm lands range in average value on the tax lists from \$16.00 per acre in Wilkes to \$38.00 in Henderson. An acre of Wilkes county land is taxed at a good deal less than one-half the value of such land in Alleghany, Iredell, and Caldwell, and at right around one-half of the value of such land in Watauga, Ashe, Surry, Yadkin, and Alexander. We are comparing Wilkes with the contiguous counties, and Wilkes is certainly on the safe side of the dead-line in the taxation of farm land values.

Another interesting group of counties is Randolph and its neighbors. The tax value of an acre of land in Randolph is less than a third the value of such land in Guilford and less than one-half the value of such land in Alamance and Davidson. It is \$8.00 an acre less than the value of such land in Moore and only a dollar or two beyond the values in Chatham and Montgomery.

Land tax values in the lower Cape Fear are interesting, ranging from \$11.00 an acre in Brunswick to \$78.00 in New Hanover.

Robeson in the Rear

Robeson has long been one of the most famous cotton growing counties of the state, but the tax value of an acre of farm land in Robeson is \$8.00 less than in Johnston county and \$15.00 less than in Scotland, both of them being close rivals of Robeson in agricultural eminence.

The old-time tobacco counties along the Virginia border vary in per-acre tax values from \$24.00 in Granville to \$39.00 in Person.

The per-acre tax values in the Tidewater counties show the most remarkable variations on the tax books, ranging from \$4.00 an acre in Dare to \$77.00

in Wilson and \$78.00 in New Hanover. The counties around the mouth of the Neuse river pay on per-acre tax book values ranging from \$17.00 in Jones to \$20.00 in Carteret and \$22.00 in Craven. The average tax values in the Pamlico peninsula have only slightly higher averages.

A Query

How could a school equalizing fund be fairly disbursed on any such basis of wild variation in assessing property? It is highly important to set thoughtful students to studying the table that appears elsewhere in this issue. Many of these variations are entirely proper. Most of them do not much miss being ridiculous. But whatever the farm values on the tax books are, all other values ought to be there in at least an equal ratio, and no unfair burdens ought to be laid on agriculture as an industry in North Carolina.

We need in this state nothing more urgent than Local Tax Study clubs bent upon knowing the facts whatever they are on the tax books. But digging out these facts and studying them for class advantage alone or to bolster mistaken theories of taxation, will get nobody anywhere in solving the intricate tax problems of North Carolina.

A GOOD CITIZENSHIP CODE

Attention has been drawn to a citizenship creed recently adopted by the classes in Virginia government and citizenship of the Marshall-Wythe School of Government and Citizenship of the College of William and Mary. The college authorities report that many applications have been received asking for copies of the creed. Here it is:

I. To acquaint myself with those fundamental principles embodied in our constitutions and laws which experience has shown are essential to the preservation of our liberties and the promotion of good government, and to defend these principles against all attacks.

II. To inform myself on all public issues, and on the character, record and platform of all candidates for office, and to exert actively my influence in favor of the men and measures in which I believe.

III. To vote in every election, primary and general, never using my vote for personal or private ends, but only for the public good, placing the welfare of my country above that of my party, if the interests of the two should ever conflict.

IV. To connect myself with the political party which most nearly represents my views on public questions, and to exert my influence within the party to bring about the nomination of good men for office and the endorsement of measures for the public weal.

V. To have the courage to perform my duties as a citizen regardless of the effect upon me financially or socially, remembering that a cowardly citizen is as useless to his country in time of peace as a cowardly soldier is in time of war.

VI. To stand for honest election laws impartially administered.

VII. To obey all laws whether I deem them wise or not, and to uphold the officers in the enforcement of the law.

VIII. To make full and honest returns of all my property and income for taxation.

IX. To be ever ready to serve my country in war and in peace, especially in such inconspicuous capacities as juror and election official.

X. To acquaint myself with the functions of the various departments of my government and to spread the knowledge of the same among my fellow citizens in order that they may enjoy to the fullest extent the advantages offered by the government, and may more fully realize the government as a means of service to the people.

XI. To encourage good men to enter public service and remain therein by commending the faithful performance of their duties and by refraining from criticism except such as is founded on a knowledge of facts.

XII. To seek to promote good feeling between all groups of my fellow

AN EDUCATED MAN

The educated man is a man with certain subtle spiritual qualities which make him calm in adversity, happy when alone, just in his dealings, rational and sane in the fullest meaning of that word in all the affairs of his life.—Ramsay MacDonald.

Such a man must have been humble in the presence of great minds and great souls, must have been simple in contacts with his fellows, must have been indefatigable in his desire to cultivate and to maintain the power of his mind and to accumulate that knowledge which makes up the data of accurate reasoning.—Ernest M. Hopkins, President of Dartmouth College.

An educated man is expert in one field and conversant with many fields; strives to base his intellectual conclusions on facts alone and fears no conclusions to which facts may lead him; is willing to have no opinion on matters concerning which he has no basis for judgment; is invariably tolerant of the convictions and emotions of others; loves truth; is alive to beauty; seeks, and in some measure succeeds in his effort to build for himself a coherent interpretation of the universe.—Kansas Industrialist.

citizens and to resist as inimical to public welfare all partisan efforts to excite race, religious, class and sectional prejudice.

XIII. Not to think alone of what my government can do for me but more about what I can do for it.

XIV. To inform myself with respect to the problems which confront my country in its foreign relations, and to support policies which safeguard its legitimate interests abroad and which recognize the responsibilities of the United States as a member of international society

THEY GIVE TO EDUCATION

What is the explanation? Not one of the men who have given away the greatest number of millions in this country had a college education. More. Most of America's biggest money makers have been men who had not even a high school education, and in many cases not even a full course at the common school.

Let us start at the top of the nation's list of givers and look at the facts.

John D. Rockefeller, whose philanthropies have exceeded half a billion dollars, had only an ordinary education. After he started working, at an early age, he attended classes at a business school and equipped himself to become a bookkeeper. But Mr. Rockefeller never saw the inside of a college.

Our next greatest philanthropist, measured by the amount given away, didn't have the advantage of even a regular grammar school education. Andrew Carnegie, who started work as a bobbin boy in a cotton mill when only twelve, is accredited with having donated \$350,000,000 all told. This may interest you, however: Although Carnegie worked daily from the first day he started, he applied himself with the greatest diligence to educating himself, going so far as to have a tutor even after he became a multi-millionaire with a palace on Fifth avenue. The result was that Andrew Carnegie became a man of genuine education.

Next comes Henry Clay Frick, whose recorded benefactions approach the \$100,000,000 mark, and who, I happen to know, disbursed large sums on the quiet for benevolent purposes. The Frick family were very poor. Little Henry knew what it was to go without an overcoat in winter. He was allowed to wear shoes only when the weather was too cold to go barefoot. At a very early age he was compelled to devote far more time to helping on the farm than to attending school. And he was only fourteen when he went to work

in a country store in Mount Pleasant.

George Eastman of Kodak fame, and Milton S. Hershey of Hershey chocolate are listed as having each provided about \$60,000,000 for worthy purposes. When George Eastman was only seven years old his father died, and not long afterwards it became necessary for the mother to open a boarding house. "I contracted such a dread of poverty," Mr. Eastman once told me "that I couldn't shake it off for years after I became wealthy." The result was that Eastman left school when he was only fourteen.

As for Mr. Hershey—whose hobby is orphan children—he never attended anything higher than a public school.

James B. Duke is ranked next, with philanthropies exceeding \$40,000,000. The Civil War played terrible havoc with the fortunes of the Duke family, then farmer folk in North Carolina. James B. was deprived of a decent schooling. In fact, he had probably less than any of those already mentioned. And so pressing was the need for fighting poverty that he found little opportunity for study afterward.

Russell Sage, the Wall Street eccentric, who left a fortune of \$70,000,000, did not in his life time give away a nickel, but bequeathed every dollar to his wife on the plea that she was better fitted than he was to use the money for worthy purposes. The Russell Sage benefactions are put at \$40,000,000. Russell had as little schooling as Duke. It is recorded that he was earning \$4 a week at the age of thirteen, but that he went to work some time before then, at \$4 a month.

Henry Phipps, one of Andrew Carnegie's boyhood chums in Pittsburg, is figured to have given away upward of \$30,000,000. The Phipps family was about as poor as the Carnegie family, and Henry, like Andrew, never knew anything of even a high school education.

Benjamin Altman, who built up the

wonderful department store in New York, made gifts exceeding \$30,000,000. He, too, started in life without a college diploma.

George F. Baker, who has figured so prominently during recent years as a donor of large sums for educational and other purposes, had less rather than more than an average amount of schooling.

August Heckscher, the noted New York philanthropist, did attend high school, but not college.

James A. Patten, who recently gave the Chicago Community Trust \$1,500,000 worth of land, had nothing better than a country school education.

The late J. P. Morgan, who gave away far more than ever became known to the public, had a good education, but was no college graduate.

Incidentally, Henry Ford, the most rapid money-maker in the world today, had only a country schooling.

These are the facts. I leave you to do your own reasoning and draw whatever deductions you choose.—B. C. Forbes, in The New York American.

CHILD LABOR IN NEW YORK

Child Labor was found to be prevalent in nearly a quarter of the 15,000 houses licensed to engage in home work in New York state, according to the 1924 report of the New York State Commission to Examine Laws Relating to Child Welfare.

The Commission made an extensive study during 1924 of tenement manufacturing. Its report states, "Children of tender years—many of them under 10 years of age—are commonly permitted or required to engage in this work." The commission recommended to the legislature as a result of its study that the list of trades in which home work is prohibited should be extended and that eventually home work should be prohibited.—Children's Bureau, Washington, D. C.

AVERAGE VALUE OF LAND PER ACRE

By Counties in North Carolina, 1922

Based on the Report of the State Commissioner of Revenues dated 1923. Average per acre land values ranged from \$130.86 in Gaston county to \$4.36 in Dare county. The state's total value of land was listed as \$957,460,790 or an average of \$32.57 per acre.

C. H. Yarborough, Franklin County
Department of Rural Social-Economics, University of North Carolina.

| Rank | Counties | Av. Val. Per Acre | Rank | Counties | Av. Val. Per Acre |
|------|-------------|-------------------|------|-------------|-------------------|
| 1 | Gaston | \$130.86 | 51 | Halifax | \$30.00 |
| 2 | New Hanover | 78.45 | 52 | Ashe | 29.88 |
| 3 | Wilson | 77.31 | 53 | Stokes | 29.04 |
| 4 | Guilford | 75.52 | 54 | Rutherford | 28.76 |
| 5 | Forsyth | 74.54 | 55 | Mitchell | 28.51 |
| 6 | Durham | 73.08 | 56 | Sampson | 28.48 |
| 7 | Lenoir | 69.07 | 57 | Watauga | 28.32 |
| 8 | Rowan | 68.55 | 58 | Buncombe | 28.31 |
| 9 | Mecklenburg | 64.58 | 59 | Camden | 28.09 |
| 10 | Pitt | 64.50 | 60 | Orange | 27.70 |
| 11 | Greene | 62.46 | 61 | Hertford | 27.68 |
| 12 | Wayne | 61.77 | 62 | Franklin | 27.46 |
| 13 | Cleveland | 60.88 | 63 | Moore | 26.31 |
| 14 | Scotland | 49.61 | 64 | Warren | 26.11 |
| 15 | Anson | 49.43 | 65 | McDowell | 25.42 |
| 16 | Davie | 47.72 | 66 | Columbus | 25.37 |
| 17 | Pasquotank | 45.15 | 67 | Avery | 24.39 |
| 18 | Johnston | 43.23 | 68 | Haywood | 24.09 |
| 19 | Hoke | 41.67 | 69 | Granville | 23.70 |
| 20 | Nash | 41.64 | 70 | Gates | 23.44 |
| 21 | Alamance | 41.49 | 71 | Northampton | 23.21 |
| 22 | Wake | 40.94 | 72 | Washington | 22.67 |
| 23 | Edgecombe | 40.33 | 73 | Harnett | 22.53 |
| 24 | Person | 39.49 | 74 | Craven | 22.20 |
| 25 | Stanly | 39.05 | 75 | Lee | 22.09 |
| 26 | Catawba | 38.96 | 76 | Pamlico | 21.77 |
| 27 | Duplin | 38.91 | 77 | Caswell | 21.66 |
| 28 | Davidson | 38.89 | 78 | Onslow | 21.63 |
| 29 | Henderson | 38.38 | 79 | Bertie | 21.49 |
| 30 | Alleghany | 37.97 | 80 | Carteret | 20.49 |
| 31 | Cabarrus | 37.66 | 81 | Burke | 19.37 |
| 32 | Rockingham | 36.55 | 82 | Sylvania | 19.28 |
| 33 | Caldwell | 36.43 | 83 | Swain | 18.48 |
| 34 | Currituck | 36.19 | 84 | Tyrrell | 18.33 |
| 35 | Iredell | 36.15 | 85 | Randolph | 18.16 |
| 36 | Richmond | 35.52 | 86 | Madison | 17.77 |
| 37 | Robeson | 34.97 | 87 | Macon | 17.71 |
| 38 | Yancey | 34.40 | 88 | Jones | 17.15 |
| 39 | Vance | 34.37 | 89 | Jackson | 17.02 |
| 40 | Lincoln | 32.61 | 90 | Chatham | 16.89 |
| 41 | Perquimans | 32.12 | 91 | Montgomery | 16.09 |
| 42 | Chowan | 31.86 | 92 | Wilkes | 16.02 |
| 43 | Beaufort | 31.75 | 93 | Bladen | 15.84 |
| 44 | Cumberland | 31.45 | 94 | Pender | 14.26 |
| 45 | Polk | 31.45 | 95 | Hyde | 14.18 |
| 46 | Surry | 31.44 | 96 | Brunswick | 11.43 |
| 47 | Yadkin | 30.95 | 97 | Cherokee | 11.22 |
| 48 | Martin | 30.94 | 98 | Graham | 8.68 |
| 49 | Union | 30.86 | 99 | Clay | 8.29 |
| 50 | Alexander | 30.01 | 100 | Dare | 4.36 |