NEWSILEHME

Published Weekly by the University of North Carolina for the University Extension Division.

SEPTEMBER 1, 1926

CHAPEL HILL, N C.

VOL. XII, NO. 42

Editorial Board: E. C. Branson, S. H. Hobbs, Jr., L. R. Wilson, E. W. Knight, D. D. Carroll, J. B. Bullitt, H. W. Odum.

TAXING FARM LAND

TAXING FARM LANDS

The recent annual report of the State Commissioner of Revenue shows that the total value of all property listed for taxation in North Carolina for the tax year 1924 amounts to \$2,-711,783,919. Of this amount land, meaning mainly farm land and improvements thereon, is listed at \$964,515,849.
There are more than 29 million acres of land listed for taxation, exclusive of town lands, manufacturing properties outside incorporated towns, mineral, timber and water-power properties. Some of this land is really not farm land, but property of lumber companies and so on. However, for all practical purposes these 29 million acres may be considered as farm land, improved

Town real estate, manufacturing properties outside incorporated towns, and mineral, timber, and water-power properties are listed at \$330,811,689. Farmers pay taxes on 53 percent of all real property listed for taxation in the

last with farm land assessed at an for vaudeville.

They are listed at an average of more average value of farm land on the tax of the annual report of the State Comson, Mecklenburg, Orange, and Rocking. This includes all farm land, improved and other, along with buildings and other improvements classed as real property.

This includes all farm land, improved ing the average value of the different eight dollars. On the other hand we forms of livestock as listed by counties.

The table gives a clear idea of the lack value averages from two to three dollars. thirty times as much as an acre in ally.

Graham. This is far in excess of the relative value of farms as given by the census of agriculture.

Justifiable and Otherwise

The variations in tax values follow in general the variations in true values. No two farms are exactly alike, and in no two counties are farms of equal There is abundant justification for a wide range in values on the tax books, although there may be no justification for the position of a particular county. It is not our purpose to point out counties that perhaps rank out of their proper order. Anyone at all famithe state can readily locate counties that rank too high and others that rank too low. The counties ought to rank on the tax books as they rank in true wealth, and they would if it were the policy of the counties to list real property at its true value, or at some uniform percent of its true value. Instead, some counties approach true values on the tax books, while in others the policy is to assess at some agreed upon percent of the true value, as 55 percent in Orange county, 75 percent in Durham county, and so on. No as 55 percent in Orange county, 75 percent in Durham county, and so on. No one has been able to give a legitimate reason for our policy of allowing the various counties to list property according to local likes and dislikes. And what is even worse, there is often no worse, the worse worse, there is often no worse, while others list only a few to three dollars. One dollars in Bulliagua and to three dollars in the tothree dollars in and doubt fifty uniformity in listing property within a county. Some pay too much, and others not enough. The most casual perusal of the local tax sheets is the only proof needed to substantiate this point. For pure fiction there is this point. For pure fiction there is Macon are listed at an average value of surry county lists 2,418 dogs and 126 nothing that beats the tax books. To \$2.67 each. One hundred and twelve sheep. Ashe, close by, lists 13,724 lightly furtished a property of the most packs and jennets at a grand total of sheep and only 524 dogs. The dogs of prosperous mid-state town lists personal jack in Anson county at three hundred dollars. Oriental rugs, antiques, the motor car and other items do not have much value to him, on the tax book!

Urban and Cash Crop

urban counties, and the coastal plains cotton and tobacco counties. The counties in which land is listed at a small value per acre are mountain, tidewater, and rural piedmont counties county. In Hertford county cattle average as in the adjoining county. In Hertford county cattle average as in the adjoining county. In Hertford county cattle average as in the adjoining county. In Hertford county cattle average as in the adjoining county. In Hertford county cattle average as in the adjoining county. In Hertford county cattle average as in the adjoining county. In Hertford county cattle average as in the adjoining county. In Hertford county cattle average as in the adjoining county. In Hertford county cattle average as in the adjoining county in the county cattle average as in the adjoining county. In Hertford county cattle average as in the adjoining county in county in the county cattle average as in the adjoining county. In Hertford county cattle average as in the adjoining county in county in the county cattle average as in the adjoining county. In Hertford county cattle average as in the adjoining county in county in the county cattle average as in the adjoining county. In Hertford county cattle average as in the adjoining county in county in the county cattle average as in the adjoining county. In Hertford county cattle average as in the adjoining county in the county cattle average as in the adjoining county in the county cattle average as in the adjoining county in the county cattle average as in the adjoining county. In Hertford county cattle average as in the adjoining county in the county cattle average as in the adjoining county. In Hertford county cattle average as in the adjoining county cattle average as in the for the most part. However, there are age ten dollars on the tax books and in

many notable exceptions. Why should Stanly and Vance rank considerably above Scotland, Edgecombe, and above Johnston? Why should Yancey rank ahead of Robeson and Harnett? Why should Yadkin rank ahead of Halifax, Davidson, or Sampson? These are merely a few of many cases that might be cited. Manifestly some counties appear too high and others too low,

their true worth considered.

There is only one remedy to the present indefensible policy employed in listing property in North Carolina, and that is to adopt a state-wide policy requiring property to be listed at its true value in every county, or at some uniform percent of its true value The school equalization fund, for one thing, will be a mockery until such a policy is adopted. It must come eventually, why

LISTING LIVESTOCK

Property is listed for taxation largely on the principle of Let your conscience on the principle of Let your conscience be your guide. Some people are controlled the census authorities estimate the scientious, even when it comes to paying taxes. Others seem to have only a wee small conscience. The tax book will be awarded the annual prize for 1922. It would be more than that amount for 1924. The tax books show two billion the bestbook of fiction produced during Two adjoining mountain counties with 1924. The tax books show two billion seven hundred and eleven million dolars listed for taxation. Thus only 60 ing through the local tax sheets will prove to be highly entertaining and enlightening. The climax to the tax sheets will prove to be highly entertaining and enlightening. The climax to the tax sheets will be found under the items of personal property. The ordinary taxpayer has a fierce battle with his average per acre value of farm land, property the stage is all set with an average assessed value of \$181.64 per acre. The state last with farm land assessed at an average of \$0.02 per acre. The state average value of farm land, property the stage is all set for vaudeville.

Two adjoining mountain counties with similar conditions vary by one hundred percent. In two adjoining Piedmont counties with similar conditions we find cattle listed at three times as much in one cause when he sets out to list his personalty. And usually the taxpayer including improvements, as listed for taxation. Gaston county ranks first with an average assessed value of \$181.64 per acre. The state average of \$0.02 per acre. The state are listed at an average of more than one of the most interesting sections and the similar conditions vary by one hundred in the text as sheets will prove to be highly entertaining and cattle listed at three times as much in one cattle listed at for times as much in one cattle listed at for taxation. The ordinary taxation is similar conditions vary by one hundred in the tax as a fierce battle with his similar conditions vary by one hundred in the tax acre. The state are found under the items of persona

books is thirty-three dollars per acre. missioner of Revenue is the table show.

This includes all farm land, improved ing the average value of the different An acre of land in Gaston is listed at of uniformity in listing property gener-

The state average value of horses as listed on the tax books is \$60.92. But there is a wide variation between counties. In one county horses will be listed for twice as much as in the with high value alongside counties with low value. In one county horses are listed at an average of \$93.72, and in another county in the same area they are listed at an average of \$37.72.

They are listed at about forty-five dollars in Alexander, forty-four dollars in adjoining county. In each geographic division of the state we find counties Davidson, but at eighty-two dollars in Beaufort, and ninety-four dollars in Brunswick. They are listed at thirty-five dollars in Polk, and at eighty-two cents each in one county to four dollars dollars in Halifax. And so on for many and thirty cents each in another.

Mules average \$140.28 each in Beautor of the tax books is \$12.53. However, we fort county and \$34.47 in Haywood. These are the extremes but many other counties show undue variations. Brunswick averages \$116.43 while Davidson averages \$16.43 while Davidson averages \$53.66. Mules average above one hundred dollars in Halifax and to three dollars. Some counties in the tax books is \$12.53. However, we have a find a wide range in value, from an average of \$1.01 in Camden to \$35.81 in Rockingham. Many counties range around twenty-five to thirty dollars, and equally as many more around one to three dollars. Some counties in the first party and the state of the country and the country are country and the country are country and the country and t

furnished homes in a three hundred dollars, the value of one the state are listed at nearly twice the

Cattle

There is undoubtedly much difference in the quality and value of cattle in the different counties. But can the difference in quality alone explain the The counties that rank high in the accompanying table are mainly the state average is \$20.95. The extremes urban counties, and the coastal plains are \$38.58 in New Hanover, and \$7.19

KNOW NORTH CAROLINA

OUR TAXABLE WEALTH

The following table, based on the recent annual report of the State Commissioner of Revenue, shows the total value of the different classes of wealth as assessed for taxation in North Carolina for the tax year 1924. Real and personal property, including corporations, totals \$2,400,-398,075, and forms the great bulk of

wealth listed for taxation	.	п	
Item	Tax value	ı	44
Farm land \$	964,515,849	1	Ì
Town real estate	726,852,361	1	4
Mfg. property outside		ı	ļ
ncorporated towns	90,734,419		
Mineral, timber, water-		i	
power property	13,224,909		
Personal property, inc.			
corporations	605,070,537		
Value, and excess, public		H	
service companies	242,216,605	1	
Value, and excess,		ı	
bank stock	32,670,069	H	
Excess corporation			
value	36, 426, 207	H	
Excess value B.&L	72,963		
-			
Aggregate value all	711 709 010		
property\$2	, 111, 165, 919	1	

ham. Several counties average above value averages from two to three dol-lars. Is it likely that, taking hogs the county over, they are worth five times as much in one county as in another? The difference lies mainly in the respective policies of the several counties regarding listing livestock. Because usually when a county is low in one form of livestock it is low in all other forms, and vice versa.

27 counties the value on the tax books

Mules average \$140.28 each in Beauthe tax books is \$12.83. However, we aggregate value of the sheep, and only a small percent of all dogs are listed for

TEXTILE INSTITUTE

There is every reason to believe that in the formation of the Cotton Textile Institute, recently organized by leading manufacturers, the cotton textile industry has taken an important step

ture of the movement is the spirit of cooperation which has been engendered, willingness to work for the good of the industry as a whole that has been shown by manufacturers who in the past have kept aloof from all cooperative movements, and the new relation-ship between Northern and Southern manufacturers that has resulted from the meetings held.

Entered as second-class matter November 14, 1914, at the Postoffice at Chapel Hill, N. C., under the act of August 24, 1912

The temporary set-up of the organization approved at the meeting held last month, is based on the expectation that the Institute will have a membership representing 18,000,000 spindles, ship representing 18,000,000 spindles, or approximately half of the active cotton spindles in the country. This goal promises to be reached before the first annual meeting, called for October 20. Last week 50 members of the South Carolina Cotton Manufacturers Association pledged 2,200,000 spindles to the support of the Institute. Meetings are to be held by North Carolina and Georgia manufacturers shortly. Most of the larger cotton manifacturing groups in New England have already pledged their membership, and it is not impossible that by the time the October meeting is held manufacturers representing 20,000,000 or more spindles will have promised their support.

Leaders of the various State associations of cotton manufacturers are rurging their members to join the movement.

In the elimination of waste and development of new markets and new uses for cotton goods there is work enough for such an organization to do to justify its existence. By going vigorously about its tasks with these ends in view and avoiding anything that might suggest monopoly or restraint of trade, the Cotton Textile Institute can without doubt bring one of America's principal industries to a better and more profitable basis.—Commerce and Finance. or approximately half of the active cotton spindles in the country. This

MUTUAL HELPFULNESS

The most distinct and significant movement in American agriculture in this decade is the almost universal trend toward cooperation in the marketing and distribution of farm products.

There has been some cooperation by farmers in the United States for many years, but with the last two decades, and particularly during the last decade, the movement has assumed proportions which indicate that it is a response to a fundamental and universal need of present-day American agriculture. It is highly significant from all points of view that the best minds in agriculture,

AVERAGE TAX VALUE OF LAND PER ACRE By Counties in North Carolina, 1924

In the following table; based on the 1925 report of the State Commissioner of Revenue, the counties are ranked according to the per acre value of land as issted on the tax books for the year 1924. The table does not include manuinsted on the tax books for the year 1924. The table does not include maintaining properties outside incorporated towns, mineral, timber and water-power properties, nor town lots. It includes all improved and unimproved farm lands, forests, woodlots, and waste lands listed for taxation.

Gaston leads with land taxed at \$181.54 per acre. Graham is last with land

State total land listed for taxation, exclusive of items noted above, 29,202,290 acres with a total assessed value of \$964,515,849 or an average sessed value of \$33.00 per acre.
S. H. Hobbs, J.

Department of Rural Social-Economics, University of North Carolina.

	P	verage			Average
	,	value of			value of
ank (County	land per	Ran	k County	land per
		acre		•	acre
1 Gas	ton	\$181.54	51	Mitchell	\$29.34
	ham			Ashe	
	klenburg	86.14		Stokes	
	son	73.52		Alexander	
5 For	syth	70.25		Polk	
e Cui	lford	69.83		Halifax	
				Franklin	
	ene			Warren	
	w Hanover			Hertford	
	yne			Davidson	
o wa	ncombe	60.54		Watauga	
	noir			Moore	
				Sampson	
	awba				
	wan			Avery	
	veland				
	nly			Burke	
	nce			Orange	
	dell			Pamlico	
	squotank			Craven	
20 Wa	ike	45.22		Granville	
21 Joh	nston	. 43.54		Gates	
	nderson			Haywood	
	ke			McDowell	
	otland			Camden	
	owan			Carteret	
	gecombe			Washington	
	rson			Northampton	
	sh			Bertie	
	amance			Caswell	
	mberland		1	Columbus	
31 Ca	barrus			Macon	
	vie			Randolph	
33 Ro	ckingham	37.60		Montgomery	
	chmond			Onslow	
35 Ya	ncey	36.61		Jones	
36 Du	ıplin	36.24		Tyrrell	
37 A.I	leghany	35,88		Madison	
38 Ro	beson	34.73	88	Chatham	
39 He	arnett	33,98		Jackson	
40 Ar	nson	33.63		Clay	
41 Li	ncoln	32.49		Bladen	
	ldwell			Wilkes	
	erquimans		98	Transylvania	
	irry			Pender	
	nion		9	Swain	12.70
	aufort		91	Brunswick	11,48
47 Cr	rrituck	30.77		7 Hyde	
48 R	utherford	30,74		Cherokee	
	artin		9	Dare	7.2
	adkin			Graham	
00 1			-		