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TAX WEALTH AND TAX RATES

OUR TAXABLE WEALTH

On a per inhabitant basis Forsyth is the richest county in the state, on the tax books. The table which appears elsewhere ranks the counties according to wealth listed for taxation per inhabitant for the tax-year 1924, and is based on the 1925 report of the State Commissioner of Revenue, recently off the press. Forsyth leads in aggregate wealth listed for taxation, and in wealth listed per inhabitant. She also has the lowest aggregate county tax rate in the state. Durham and Guilford follow hard on the heels of Forsyth in taxable wealth per inhabitant.

Wilkes again proves to be the poorest county in the state on a per inhabitant basis, on the tax books. Wilkes lists upon an average only \$465 of wealth per inhabitant, or less than one-fourth the average for Forsyth. It is hard to believe that Wilkes is poorer than Dare, Macon, Clay and other counties that might be mentioned, but the tax books show her to rank last in the state in wealth.

The state average of wealth listed for taxation in 1924 was \$1,010 per inhabitant, and only 24 counties ranked above that amount.

Some Contrasts

The table will prove most interesting to one who stops a moment to compare the rank of various counties. As a rule the urban counties rank up toward the top. These are followed by some coastal plains cash-crop counties, several of the less urban piedmont counties, and a sprinkling of counties that appear out of their proper order. The counties that rank toward the end of the table are generally mountain and tidewater counties, along with a few counties that appear to be slightly out of place.

The rank of McDowell county among the wealthy group of counties is rather interesting. McDowell is not generally thought of as a wealthy county. But she ranks ahead of Iredell, Cabarrus, Wake, and many other counties that are generally conceded to be richer than she. Richmond county ranks well up in the table. Montgomery ranking close after Wayne and Pitt, is also interesting.

Johnston, the leading agricultural county of the state, with few negroes, ranks forty-first on the tax books, below Davie, Lincoln, Stanly, and other counties not generally considered wealthier than Johnston. Swain and Madison appear to be about as wealthy as Johnston, on the tax books. And Edgecombe, another of the fifty leading crop counties of the United States, ranks forty-eighth, below Tyrrell, Person, Madison, Swain and others that might be mentioned. Edgecombe does not beat Jackson much, on a per inhabitant basis on the tax books. Is Mitchell county actually richer than Union and Nash? It appears thus on the tax books. These are merely a few of the cases that attract the eye in glancing over the table.

The low rank of many of the great cash-crop counties, generally considered fairly wealthy, is largely explained by two factors, namely the large negro population ratios, and the excessive farm tenancy rates. In Edgecombe, for instance, 83.5 percent of the farmers are tenants, and the negro population ratio is very high. The tax burden on farm property is borne by the relatively few farm owners, and it falls heavily on them. The same is largely true of the rest of the coastal plains counties. The tax falls largely on land, and the land is owned by a rather small percent of the people. The poorer counties in which the bulk of the people are white farm and home owners often rank above the richer agricultural counties, or counties generally conceded to be wealthier. Large farm properties are not likely to be listed at as near their true values as small farms owned by their operators.

Tax Rates

The aggregate county tax rate varies all the way from fifty-five cents in Forsyth to \$2.26 in Clay. This refers to the county-wide rate paid by every person living property. In addition there are special taxes for additional school facilities, drainage districts and so on, paid by local districts, townships, etc. The incorporated places have their additional city taxes. The county tax is often not half the rate assessed

against property. However, the variation in the county rate alone is 'worthy of note. And it may be said that the county rate follows no rule. Generally the rate is low to medium in wealthy counties, and high in very poor counties. But there are many exceptions to any rule that can be formulated. The rate depends on the wealth, and the willingness of the people to spend on improvements. A rich county spending liberally will have a high rate. A rich county without much county program will have a low rate. A poor county must have relatively a high rate, no matter what its program, while a poor county that attempts to set the pace, or even to hold its own in schools, roads, etc., finds itself struggling under a heavy tax burden.

The county rate for school purposes only, ranged in 1924 from 27 cents in one county to \$1.62 in another county, according to the Commissioner's report. The school rate alone in several counties is higher than the aggregate rate in many other counties.

The tax rate for county government purposes only, ranges from 8 cents in Craven to one dollar in Madison. The rate depends upon the wealth and the interest of the county in county government activities.

The county-wide special rate varies from nothing reported by a few counties to \$1.01 in Clay county. The special rates are for road bonds, bridges, courthouses, jail, hospitals, health, and so on.

Rate and Burden

It should be borne in mind that the fact that a county has a high tax rate does not necessarily mean that the tax burden is excessive, for the property may be listed at a low percent of its true value. A county may have a moderate tax rate and yet have as heavy a tax burden as other counties with high rates. The tax burden is the result of two factors, (1) the percent the tax value is of the true value of the property, and (2) the tax rate. There is not much uniformity in listing property, so it is impossible to know whether the tax burden is really heavy or light. The rate may be an indication of the burden. On the other hand it may be misleading. It depends on local conditions.

Which reminds us again that there is no reason whatsoever why all property in North Carolina should not be listed at its true value, or at some uniform percent of its true value.

SCHOOL OF RELIGION

President Chase holds that it is the duty of all educational institutions, whether denominational or state-supported, to teach their students the Christian method of living. He is deeply interested in any step that may lead to greater perfection in the performance of this duty. In fact, he recently approved a step that most state-supported institutions have avoided because of the great delicacy of the situation involved in the old question of separation of church and state. Reference is to the establishment in Chapel Hill of a School of Religion that would be open to University students.

The purpose of the school, the charter for which was recently granted, will be to provide non-denominational religious instruction in the Bible for University students desiring the course. The plan is to open the school in September, and Rev. Mims Thornburgh Workman, of Little Rock, Ark., pastor of the Pulaski Heights Methodist Church in Little Rock—a man of high attainments in scholarship and religion—has accepted the headship. The University will be asked to give credit for courses properly completed.

The school will be under the control of a board of directors composed of two lay representatives from each of the local churches, two representatives from the University Y. M. C. A., and two representatives from any other religious body represented in Chapel Hill that may elect to participate. The pastors of the local churches and the Secretary of the University Y. M. C. A. will be ex-officio members of the board. The board will be responsible for the salary of the head of the school, all expenses of which are to be apportioned among the groups represented. The school will probably use one of the local

AN INSTINCTIVE NEED

A man's work should mean more to him than a mere means of livelihood. He should draw from it happiness, contentment, peace of mind. This he can do only if he looks upon his work as contributing something worth while to the lives of his fellow-men. For men are so built that the consciousness of rendering service is an instinctive need of their being. Those who have not this consciousness are certain to be unhappy, whether they do not work at all or work up to the limit of their powers, and whether the monetary return from their work is small or great.—The Uplift.

churches or the University "Y" as headquarters.

Large Bible Study Groups

An amazingly large number of University students have already been engaged regularly in studying the Bible under the auspices of the University Y. M. C. A. The attendance at weekly Bible-study groups conducted in the different dormitories and fraternity houses proves that University students are keenly interested in the Bible. Figures for the fall quarter were announced at a banquet at the Carolina Inn, given by the University "Y"—honoring the group with best record in attendance. The Y. M. C. A. sponsored the plan, but attendance was purely voluntary.

The records revealed that a total of 501, or approximately one-fourth of the student body, were enrolled for the Bible-study courses, and that the average attendance at each meeting was 450, indicating that those enrolled took the matter seriously and were faithful in attendance. Meetings were held by 34 different groups which met weekly in the different dormitories and fraternity houses with student members leading the discussions.

IT WORKS THAT WAY

Crime has decreased one-half in the Croatan Indian community in Robeson county since the state began to furnish good schools for the education of these wards of North Carolina. W. A. Young, formerly of this county, who has been conducting a summer normal school at Pembroke, was informed by some of the people of that section.

Much is made of it when a person of intelligent education commits a grievous crime, as sometimes happens, but this does not change the fact that ignorance and crime are companions. The best educated counties have the least crime and have the best enforcement of laws.

But one does not have to go as far away as the Croatan settlement of Robeson county to find convincing proof of the salutary effect of public education. There are communities in this county that furnish striking examples in this regard; and it is not necessary to point any of them out for Mr. Young, who is well acquainted with the advances made here in the past scores of years.

North Carolina has always had a bad crime record. But that record is getting better and will continue to get better as our people become an educated people. It must not be forgotten that we are but about twenty-five years on our way of real progress in the universal diffusion of at least a good elementary learning in North Carolina. Our progress in building schools has been remarkable. But we must not forget that we had a long way to come—from right down at the bottom—and that it will take a generation or so yet before the best results are obtained. We might equip ourselves for educating the people in twelve months, but the process of education itself is a much slower one. Just as education is a gradual process, so the curtailment of crime is gradual. But the former is the great weapon in accomplishing the latter. It has always worked that way.—Lexington Dispatch.

OUR MOTOR CARS

Is there any limit to the number of automobiles the country can absorb? More striking than pictures of the endless procession on Fifth avenue are figures from an agricultural state like North Carolina. Ten years ago that commonwealth had one motor car for every 140 inhabitants. Today it has one for every seven—a motor car for almost

every family. One county in the state has enough cars to give its entire population a ride at one time, with a sufficient number over to do the same thing for the people of any one of the smaller counties. No wonder that the University of North Carolina News Letter sees the rapid approach of the day when walking in the Old North State is no longer a means of changing one's geographical position, but only a sport indulged in by professional walking clubs. The saturation point for automobiles has had to be revised upward continually. Once it would have been thought to be a car for every family. But there are now 20,000,000 automobiles in this country, which is just about one to every family, and they are being turned out faster than ever. How long is it since a person would have been regarded with a mixture of pity and contempt if he had hazarded the guess that some day there would be more automobiles in the United States than telephones? That incredible condition has come to pass.—N. Y. Evening Post.

FOR SAFER HIGHWAYS

Our roads are better located and better engineered than I have seen in any of the states from Carolina to Canada, and in that respect I believe that we lead the world. But Pennsylvania and New York set us an example in safety, brought about by good laws, rigidly enforced by capable police, which we can follow to great benefit. A Pennsylvania man tells me that it is cheaper to hire police than to pay hospital and funeral bills, and a New York man says police are also cheaper than automobile repair bills. North Carolina is so keen in seeing that

a bad road is too great an expense to tolerate that I have hopes that our state will also see that reckless and lawless driving is also too expensive.

A highway police for North Carolina will be not only a great step forward in making our highways safe, but it will next to the good roads themselves be the greatest money saver of any new thing recently established, for state police will cut down by hundreds of thousands of dollars the present great outlay for funeral bills, hospital bills, and repair bills, a thing few have thought about. Automobile accidents form one of the big costs of automobile operation. A good state police system will cut that cost by hundreds of thousands of dollars, besides saving many lives and thousands of serious injuries.

I am confident we have the best system of roads in the Union. But I fear we have one of the worst systems of operating them. And after seeing the methods followed in Pennsylvania and New York, I can imagine no reason why in our state we should tolerate our present inefficient, murderous system any longer. The next legislature ought to provide a really efficient state police, one that will enforce good road laws, stop the slaughter on the roads and the destruction of cars, and make travel more of a pleasure and less of a danger and a dread.—The Pilot.

WORK AND LIVE

We are in the great age of transition from the drudgery of life to the enjoyment of life. The idea is rather general that the chief curse of life is to work for a living. Thinking men know that work is the salvation of the race, morally, physically, socially. Work does more than get us our living; it gets us our life.—Henry Ford.

TAXABLE WEALTH AND TAX RATES, 1924

In the following table the counties are ranked according to the amount of wealth listed for taxation per inhabitant for the tax year 1924. The parallel column shows the aggregate county tax rate per \$100 of listed property. The table is based on the 1925 report of the State Commissioner of Revenue, just off the press.

Forsyth has the largest amount of property listed for taxation per inhabitant, \$1,899, and the lowest tax rate, 65 cents. Wilkes ranks last in wealth listed for taxation per inhabitant, while Clay, which ranks 97th in listed wealth, has the highest tax rate, \$2.26.

State total wealth listed for taxation \$2,711,783,919 or \$1,010 per inhabitant.

S. H. Hobbs, Jr.

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Rank	County	Tax rate	Taxable wealth listed per in hab.	Rank	County	Tax rate	Taxable wealth listed per in hab.
1	Forsyth	\$.65	\$1,899	51	Haywood	\$1.35	\$811
2	Durham	.....	1,868	51	Surry	1.10	811
3	Guilford	.....	1,839	63	Duplin	1.175	810
4	Mecklenburg	1.10	1,718	54	Harnett	1.00	797
5	Buncombe	.....	1,713	65	Greene	1.61	789
6	Gaston	1.00	1,577	56	Granville	1.37	781
7	New Hanover	1.20	1,274	57	Carteret	1.45	771
8	Scotland	1.13	1,199	68	Robeson	.....	759
9	Rowan	.....	1,198	59	Martin	1.20	757
10	Richmond	1.40	1,183	60	Anson	1.07	754
11	Wilson	1.32	1,176	61	Mitchell	1.25	751
12	McDowell	1.13	1,172	62	Washington	1.43	75
13	Iredell	.....	1,156	63	Nash	1.1	749
14	Wake	.....	1,125	64	Pender	1.25	745
15	Transylvania	.....	1,122	65	Chatham	1.22	740
16	Vance	1.29	1,103	66	Currituck	1.77	730
17	Cabarrus	.....	1,087	67	Perquimans	1.60	721
18	Catawba	.....	1,066	68	Hyde	1.02	713
19	Moore	1.10	1,054	69	Gates	.....	712
20	Pitt	1.00	1,060	70	Burke	1.06	703
21	Cleveland	.....	1,060	71	Polk	1.675	702
22	Pasquotank	1.11	1,056	72	Jones	1.15	701
23	Wayne	1.00	1,043	73	Bladen	1.30	694
24	Alamance	1.37	1,017	74	Hertford	1.35	691
25	Stanly	1.00	1,002	75	Pamlico	1.77	688
26	Montgomery	1.48	998	76	Camden	1.35	685
27	Chowan	1.12	986	76	Union	1.34	685
28	Rutherford	.....	981	78	Columbus	1.43	670
29	Henderson	1.50	973	79	Alexander	1.53	660
30	Craven	1.25	970	80	Randolph	1.00	658
31	Lincoln	1.50	967	81	Northampton	1.10	652
32	Orange	1.10	941	82	Bertie	1.35	651
33	Davie	1.33	936	83	Warren	1.60	646
34	Beaufort	1.65	932	84	Watauga	1.35	621
35	Lee	1.00	931	85	Stokes	1.67	610
36	Caldwell	1.18	919	86	Sampson	1.20	607
36	Davidson	1.15	919	87	Brunswick	1.27	608
38	Rockingham	1.43	919	88	Ashe	1.43	565
39	Lenoir	1.42	909	89	Cherokee	1.20	559
40	Halifax	1.35	908	90	Yadkin	1.30	551
41	Johnston	.....	889	91	Graham	1.40	550
42	Hoke	1.655	884	91	Onslow	1.29	550
43	Swain	2.00	878	93	Caswell	1.75	547
44	Madison	1.65	873	94	Franklin	1.11	538
45	Alleghany	.....	862	95	Avery	1.70	524
46	Person	1.10	850	96	Yancey	.....	511
47	Tyrrell	1.19	838	97	Clay	2.26	487
48	Edgecombe	.....	831	98	Dare	1.75	475
49	Cumberland	.....	820	99	Macon	.....	469
50	Jackson	1.40	817	100	Wilkes	1.58	465

1923

Tax rate not reported for Durham, Iredell, Transylvania, Cumberland, Robeson, Yancey, and Macon counties.