

THE UNIVERSITY OF NORTH CAROLINA NEWS LETTER

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

The news in this publication is released for the press on receipt.

FEBRUARY 22, 1928

CHAPEL HILL, N. C.
THE UNIVERSITY OF NORTH CAROLINA PRESS

VOL. XIV, No. 15

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

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

STATE INCOME TAX AND SCHOOLS

INCOME TAXES

This week we are reproducing a portion of a table prepared by Leroy Martin, Secretary of the State Equalization Board, showing the number of state income taxpayers in each of the one hundred counties.

In 1927 only 36,114 persons paid state income taxes and of these 30,077 paid only an average of \$8.91 each. The total receipts from personal income taxes were \$1,625,085, hence the other 6,037 persons paid an average of \$224.79 each.

Mecklenburg leads the counties in the number of income taxpayers, 5,159; Guilford is second with 3,764, and Wake third with 2,925. On the other hand, there were only five who paid in Clay, and six each in Camden and Yancey.

Forsyth citizens paid the largest aggregate amount of tax, \$240,860, and Gates citizens the least, \$33. The four counties Forsyth, Buncombe, Mecklenburg, and Guilford paid 56 percent of the total.

As a second item we are not showing the aggregate amount of income taxes paid in each county, nor the amount paid per capita; instead we are showing the relation of taxes paid to the number of school children in average daily attendance. This computation was also made by Mr. Martin.

Since the income tax is the only state tax of general application it may be considered the major source of the equalizing fund and the most probable permanent supplement to the property tax as a source of school revenue. It is therefore interesting to note to what extent it is now contributing to school support. The figures in the accompanying table show that the contribution from most counties is almost negligible—as low as one cent per child in Gates county, and less than twenty cents per child in 26 counties. In only 38 counties is it as much as \$1.00 per child. Income taxes paid by citizens of Forsyth county are equivalent to \$14.09 per child in average daily attendance in Forsyth schools. Buncombe ranks second with \$13.99 per child. Of course, in the case of the ten urban counties which do not share in the equalizing fund, no part of the money paid in income taxes finds its way back to the schools of those counties.

An Equalizing Agency

The counties which pay the heaviest property taxes for schools are in the main those which contribute least through the income tax. This is as it should be. Were it not so the equalizing fund would be such only in name. Personal income taxes yield only about half enough revenue to meet the needs of the equalizing fund. But other state revenues, such as corporation and inheritance taxes, are also collected mainly in the urban counties.

The equalizing fund of three and a quarter millions, collected mainly in ten counties and distributed in the other ninety, helps materially in reducing the inequalities in school taxes. Many people feel that property is still bearing too large a share of the school burden. Probably it is. The income tax has proved useful as a complementary tax. It has been an equalizing agency in itself. No doubt the tendency in the future will be to tax incomes more heavily and property more lightly, for after all it is out of income that taxes are paid. Before an income tax can become a heavy revenue producer, however, it must reach a much larger proportion of the people. It must reach moderate incomes as well as the larger ones.—Paul W. Wager.

LEGAL STATUS OF WOMEN

University of North Carolina Extension Bulletin, Volume VII., No. 9, under date of January, 1928, deals with the special legal relations of married women in North Carolina as to property, contracts, and guardianships. It is the work of Mary Phlegar Smith, Research Assistant in the Institute for Research in Social Science.

Miss Smith has very ably collected, classified and edited the sections of the Consolidated Statutes of North Carolina and quotations from the most important decisions of the Supreme Court

of North Carolina stating all the rules of North Carolina law which place married women in any different position from that of single women and from that of married men in their property, contract and guardianship relations. Realizing that Law is a set of rules of human action laid down by organized society, through the legislative or law-making branch or branches of its agency known collectively as "Government", and that even the ablest lawyers cannot state or explain or predict exactly the effects of these legal rules under a special set of circumstances until the State Supreme Court has applied the principles of the State Law to that particular situation, Miss Smith has wisely selected the most authoritative statements available on the special legal positions of married women in our Property, Contract and Guardianship Law.

A Useful Bulletin

This collection will be very valuable to women, to public officers, to lawyers and to all other citizens interested in finding out what special rights, powers, privileges, immunities, disabilities and duties are placed upon women in North Carolina by virtue of the fact that they are married. Professor Wettach of the University Law School and Professor Woodhouse of the Department of History and Government, with whose advice the work has been done, state that Miss Smith's selection and arrangement of her materials are accurate, effective and scholarly.

The University Extension Division, through its Bureau of Municipal and County Government Research and Information, and with the cooperation of the Law School and of the Institute for Research in Social Science, has gladly undertaken this project, at the request of the North Carolina League of Women Voters, and has in the working out of it followed the usual University policy of considering the University a scientific fact-finding agency. No attempt is made to state the possible or probable social effects of the parts of our North Carolina Law presented in the bulletin, as such explanation, if well done, would require much more space than was available. No present condition or phase of the Law is praised or condemned and no change advocated. Such evaluation and consideration would constitute a separate and subsequent problem to be undertaken, if at all, in the same spirit of scientific inquiry as the present study.

This number of the Bulletin is for sale by the Extension Division at 50 cents for single copies, 35 cents each for orders of 6 to 25, and 25 cents each for lots of twenty-five.

FEDERAL EMPLOYEES

The federal pay roll seems to have something like 900,000 jobs. President Coolidge has pointed out that there were some 39,000 vacancies last year with about 250,000 applicants ambitious to fill them.

Omitting commissioned and enlisted personnel of the army and navy, which runs well over 200,000 men, the many thousands employed by the legislative and judicial branches, about 57,600 miscellaneous postal employees and a few more, the federal executive service has some 560,000 employees, according to the Civil Service Commission. About 60,000 are in Washington and the other 500,000 elsewhere. These are what are known as government workers. They include about 80,000 women and 480,000 men.

Among them are nearly 310,000 employees of the Postoffice Department, whose total roster runs to about 370,000. The list shows other civil service employees apportioned as follows:

White House 45, State Department 4,000, Treasury 62,000, War Department 42,000, Department of Justice 3,700, Navy 43,000, Interior Department 16,000, Agriculture Department 22,000, Commerce Department 15,000, Labor Department 4,000, Smithsonian Institution 500, Interstate Commerce Commission 1,900, Civil Service Commission 467, Bureau of Efficiency 71, Federal Trade Commission 300, Shipping Board 16,000, alien property office 200, Tariff Commission 200, Panama Canal 10,000, public buildings and parks of the national capital 2,264, general accounting

MAN-MADE BEAUTY

Beauty and utility are being pleasingly entwined in the University.

Chapel Hill has always been known for its superbly beautiful natural setting. University buildings have frequently been attacked for their monstrous architectural design. To those critics of Chapel Hillian man-made beauty, I say take a look at the Kenan Memorial stadium where nature and man conspired to effect a spot beautiful,—where both aesthetes and athletes revel. Stand off a bit to the south of the South Building and look at the pleasing symmetry of its huge columns. Take a peep into the interior of the Graham Memorial and see the budding of a charming campus lobby and reception room. Walk about the village and view the churches. Notice the new attractiveness of the residences. Listen to the plans for the new library building. Surely the beautiful has made its entrance into Chapel Hill.

Man is measuring up to the high levels of nature.—J. M. S. in Alumni Review. University of North Carolina.

office 2,000, Veterans' Bureau 24,000, War Finance Corporation 86, National Advisory Committee for Aeronautics 169, Federal Reserve Board 204, Board of Tax Appeals 137, and Board of Mediation 37.—Oxford Public Ledger.

POULTRY PLANT

The announcement that a poultry feeding and packing plant will be established at Salisbury is news that will interest farmers and poultry raisers throughout Piedmont Carolina. An experienced poultry packer has decided to move his plant from Bristol, Va., to Salisbury, according to information coming from the latter place. The plant will be the largest in the Carolinas, having a capacity of 35,000 poultry, and can be easily expanded as necessity suggests. The proprietor will feed the young poultry he buys for a short period and then dress it and ship it to the northern markets. He will also handle chickens older than the broiling and frying size.

The successful development and operation of this plant will mean much to this section of the state, and to the whole state, for that matter. Poultry can be raised successfully in practically every section of the state.

Poultry raising, when properly conducted, is a profitable business. For the farmer it supplies a ready and dependable source of money as a sideline. For the city resident, even on a small lot, it affords an excellent opportunity for extra cash in addition to his wages or salary. With eggs selling at 60 cents a dozen it will not take many good laying hens to run up a fairly good bank account. Five cents picked up every time a hen cackles is not to be sneezed at, even by the most fastidious.—Gastonia Daily Gazette.

HAYWOOD IS FIRST

The new county hospital of Haywood county has just been formally dedicated with addresses delivered by eminent doctors and health officers. It is an event of significance, for it is the first general hospital to be erected by the vote of the people of a whole county. It marks a forward movement and foreshadows the day when every county will feel the compulsion to provide a public hospital for those who stand in need of its care and healing.

Too long have North Carolina people neglected this prime obligation to those who lack large means. A county hospital is as essential a part of modern life as high schools and good roads. Haywood points the way.—News and Observer.

STATE PRISONERS

There were 773 prisoners received at the North Carolina state prison during the year 1927. This was almost double the number received five years ago

and nearly five times the number received ten years ago. There has been a steadily increasing ratio of white over colored offenders. The figures for 1912 and each fifth year since are as follows:

	White	Colored	Total
1912.....	73.....	112.....	185
1917.....	77.....	89.....	166
1922.....	209.....	188.....	397
1927.....	473.....	305.....	778

The average age of prisoners received in 1927 was 26.95 years. When it is taken into consideration that few are sentenced to state prison on a first offense it is apparent that crimes are being committed to a large extent by youths and young men. This suggests the importance of tactful and scientific treatment of juvenile delinquents. A little guidance given to an unadjusted boy may set him on the road to productive and honorable citizenship; neglect may result in a criminal career.

A NEW PUBLICATION

"North Carolina Municipal Review" is the title of a new publication which has just been issued from its offices here. It is to be the official publication of the North Carolina Municipal Association and is edited by the secretary-treasurer of the association, Edward J. Woodhouse. The editor happens to be a member of the faculty of the university, but the Review is not a publication of the university.

The first issue of the Review, which is to be published monthly, makes a highly creditable showing. It comprises 36 pages and there appears to be

enough advertising to make it a going proposition. The articles deal mostly with municipal government.

The new publication, says the editor, in this first issue, "is to be devoted primarily to the many and varied phases of city and town government and administration in North Carolina. He adds that when occasion demands national government and administration also will be discussed. To a great extent it will follow the policy of the National Municipal Review which has made quite a name for itself."

A NEGRO MILLIONAIRE

North Carolina has over one hundred millionaires according to current reports and, according to The Winston-Salem Journal, one of these is a negro. His name is Charles Jones.

According to The Journal this colored man is now building a three-story apartment house there at a cost of one hundred and fifty thousand dollars. His holdings of real estate and other property put him in the millionaire class, the Winston-Salem paper states.

It is of interest to note that Jones came to Winston-Salem 30 years ago. He said, in an interview, that his first money made there was sixteen dollars and that he used it to make the first payment on a small store building.

There may be a moral or two in the career of this man or a lesson or two, as one sees fit to take it.—Monroe Enquirer.

NORTH CAROLINA INCOME TAXPAYERS, 1927

Counties Ranked According to Taxes Paid per School Child

The following table shows the number of people in each county who paid state income taxes in 1927. The second column shows the amount of taxes paid per each school child in average daily attendance, and the counties are ranked on this basis. The table is based on information supplied by Leroy Martin, Secretary of the State Equalizing Board.

The total number of income taxpayers in the state was 36,114 and the total amount of taxes collected \$1,625,085. The average tax paid by 30,077 of the taxpayers was \$8.91.

Mecklenburg has the largest number of taxpayers, 5,159, and Guilford is second with 3,764. Clay has only five, and Camden and Yancey only six each.

When ranked on the basis of income taxes paid per child in average daily attendance at school Forsyth leads with a payment of \$14.09 and Buncombe is second with \$13.99. On the other hand, Gates pays only \$.01 per child and Ashe and Bertie only \$.02 each. Twenty-six counties pay less than \$.20 per child.

Department of Rural Social-Economics, University of North Carolina

Rank	County	State income tax payers	Income tax per school child	Rank	County	State income tax payers	Income tax per school child
1	Forsyth	2,694	\$14.09	51	Person	83	\$.59
2	Buncombe	2,859	13.99	52	Robeson	265	.58
3	Currituck	13	12.37	53	Warren	118	.51
4	Mecklenburg	5,159	11.62	54	Randolph	139	.38
5	Guilford	3,764	9.82	55	Swain	41	.38
6	New Hanover	1,932	8.29	56	Union	215	.37
7	Durham	1,821	6.73	57	Graham	18	.36
8	Wake	2,925	4.15	58	Duplin	82	.34
9	Henderson	321	3.92	59	Mitchell	27	.34
10	Cabarrus	368	3.45	60	Cherokee	49	.33
11	Wilson	627	3.00	61	Johnston	166	.31
12	Polk	65	2.75	62	Wilkes	109	.29
13	Rockingham	439	2.68	63	Anson	104	.28
14	Gaston	803	2.65	64	Pender	22	.27
15	Surry	262	2.50	64	Martin	61	.27
16	Moore	267	2.34	64	Perquimans	55	.27
17	Iredell	450	2.18	67	Columbus	115	.25
18	Hyde	8	2.09	68	Yancey	6	.24
19	Pasquotank	303	2.07	68	Jackson	53	.24
20	Alamance	381	2.05	70	Harnett	122	.23
21	Burke	190	2.04	71	Avery	20	.22
22	Vance	254	1.96	71	Macon	26	.22
23	Orange	367	1.89	73	Davie	37	.21
24	Nash	682	1.71	74	Montgomery	55	.20
25	Watauga	12	1.59	75	Bladen	25	.18
26	Lenoir	177	1.58	75	Chatham	62	.18
27	Wayne	485	1.55	77	Hertford	60	.17
28	Cumberland	446	1.50	78	Franklin	75	.16
29	Rowan	858	1.49	79	Madison	38	.15
30	Transylvania	70	1.43	79	Northampton	55	.15
31	Catawba	350	1.37	81	Brunswick	34	.12
32	Craven	332	1.31	81	Washington	38	.12
33	Davidson	355	1.28	83	Alexander	21	.11
34	Rutherford	211	1.16	83	Hoke	31	.11
35	McDowell	129	1.12	85	Sampson	71	.10
36	Carteret	120	1.11	86	Dare	7	.09
37	Edgecombe	440	1.10	87	Stokes	32	.08
38	Pitt	410	1.05	88	Yadkin	23	.07
39	Richmond	403	.99	88	Greene	16	.07
40	Haywood	190	.90	90	Alleghany	8	.06
41	Chowan	119	.83	90	Pamlico	12	.06
42	Stanly	213	.78	92	Camden	6	.05
43	Halifax	347	.77	92	Caswell	10	.05
43	Granville	174	.77	92	Clay	5	.05
45	Caldwell	179	.76	92	Onslow	24	.05
46	Beaufort	218	.70	96	Tyrrell	7	.04
47	Lincoln	91	.68	97	Jones	10	.03
48	Cleveland	214	.65	98	Ashe	9	.02
48	Lee	137	.65	98	Bertie	66	.02
50	Scotland	110	.63	100	Gates	8	.01