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## ASSESSED VALUATIONS IN 1927

### PROPERTY VALUATIONS

We are presenting this week a table showing the 1926 and 1927 valuations in the counties of the state. In three counties—New Hanover, Robeson and Rowan—there was so much delay in completing the 1927 assessment that the final figures are not yet available.

Of the ninety-seven counties for which figures are available, sixty show increases aggregating slightly over 157 million dollars, and thirty-seven show decreases aggregating about 23 million dollars. Hence the net increase for the ninety-seven counties is something over 123 million dollars, and the net gain for the entire state may not be far from this figure.

In 1920, the year following the re-valuation by the state, property valuations reached \$3,156,243,200. A year later they stood at \$2,579,772,023. This big drop was due partly to the weeding out of double listings, but mainly to horizontal reductions in sixty-odd counties. These reductions were authorized and justified by the sudden and ruinous drop in the price of farm products and the consequent drop in the value of farm land. Since 1921 total valuations have been gradually increasing, but the increase has been due mainly to the increase in the amount and value of urban and corporate property. The price of farm land has not shown much improvement since 1921. Indeed the decreased valuations in 37 rural counties last year suggest that farm land has been carried on the tax books for the last six years at an unreasonable figure.

### Farm Land Lowered

The writer has often heard farmers indicate a willingness, even a desire, to sell their farms at the figures for which they are assessed for taxes. Perhaps there are not many instances of sale at the tax value, for the reason that farms have not been salable at any price. Nevertheless, there have been many farms on the tax books in recent years at a figure approaching full market value. While full monetary value is the standard of valuation contemplated by the constitution it is not the practice to assess personal property or urban real estate on this basis, hence the farmers were entitled to relief and the 1927 valuations indicate that the burden has been shifted somewhat from rural to urban property.

A general reduction in valuations does not necessarily reduce taxes. Moreover, it is poor practice to reduce valuations and raise the rate of levy, for the higher the rate the greater the temptation for owners of intangible property to evade or avoid the property tax.

It seems as though property valuations in 1927 ought to have at least reached the 1920 level, but they fall short of it by about 300 million dollars. It is hardly possible that the actual wealth of the state is less than it was eight years ago. In 1922 the tangible wealth of North Carolina was estimated by the Federal Census Bureau at \$4,543,000,000 and in 1926 the estimate by the National Bureau of Economic Research was \$5,298,000,000. Some estimates of present tangible wealth run as high as \$6,000,000,000. The fact that there is now less wealth listed for taxes than in 1920 must therefore be due to a relatively lower standard of valuation, a much larger proportion of personal and intangible property which is escaping taxation or both of these reasons. With increasing industrialization the deficiency of the general property tax as the primary basis of taxation becomes more and more apparent.

### EFFICIENCY REWARDED

Miss Elizabeth Smith, Superintendent of Public Welfare in Cherokee county for the last three-and-a-half years, left this week for Raleigh to accept a staff position with the Board of Charities and Public Welfare. While here Miss Smith has made an enviable reputation, her work having attracted attention of public welfare officials in many parts of the country. A number of workers have visited Cherokee county to study Miss Smith's methods and record system and she has been called

to various conferences and gatherings of social workers to tell of the work she has been doing in Cherokee county.

The work Miss Smith has been doing in Cherokee county was made possible by a grant from the Laura Spelman Rockefeller Foundation over three years ago to the State Board of Charities and Public Welfare to be used in establishing and demonstrating the value of welfare work in three North Carolina counties, one in Eastern, one in Central, and one in Western Carolina. Cherokee was chosen as the Western county. During this three-year period the county has furnished office space and paid the expenses of the worker. The work has proved of so much value, however, that the County Commissioners and the County Board of Education have jointly decided to continue it.

Mrs. Catherine Warren, formerly of Lenoir, N. C., has been selected to succeed Miss Smith in this county. Miss Warren was trained in welfare work at George Washington University and has been engaged in similar work in Washington city for some time past. She comes to Cherokee county highly recommended and officials feel sure that she will have the same co-operation that Miss Smith has had and that she will continue the good work that Miss Smith has left.

Miss Smith's work in Raleigh will be in the nature of a research study into the effectiveness of the public school compulsory attendance law in North Carolina. This work will take her into many parts of the state to study the records of welfare officers and county and city superintendents and truant officers. This study also is made possible by a grant from the Rockefeller Foundation.—Asheville Citizen.

### ENLARGING SERVICE

The State of North Carolina is importing approximately \$235,000,000 worth of food and feed products each year. A very considerable part of these importations consists of ground and mixed feeds for cattle, poultry, and other live stock. Literally thousands of car-loads of these feeds are being brought into this state annually, feeds that should be grown at home and should be ground and mixed at home. In the face of this situation a real opportunity, both for service and for profits, exists for more feed mills in this section. The Mecklenburg Farmers' Federation has recently enlarged its service to the members and to the other farmers of this county through the installation of a modern feed mill in which feeds are ground and scientifically mixed for dairymen and other live-stock farmers.

This Mecklenburg Farmers' Federation appears to be meeting a real need in this county. It has been a recognized fact for some time that cotton farmers can make more money by producing pure-bred cotton of varieties that are acceptable to the cotton spinners. It so happens that there are three or four varieties of cotton which not only meet the requirements of the spinners as regards length and quality of staple but which have been bred up to such a point that in earliness, in yield per acre, and in turn-out at the gin, they surpass all other breeds. There has been considerable agitation in this county recently looking toward the abandonment of less desirable varieties and "scrub" seed, but one difficulty in the way was the lack of pure-bred, graded seed of the proper varieties.

The Farmers' Federation stepped into the gap and purchased several hundred bushels of acceptable seed. Needless to say the farmers are appreciating this sort of service and are giving the Farmers' Federation such a degree of support and co-operation as is enabling it to constantly enlarge its field and measure of service.—Charlotte Observer.

### THE HIGHWAY SIGNS

The Observer noted a few weeks ago that the Kiwanis Club, at Southern Pines, had launched a crusade against the tin and other signs that mar the scenery along North Carolina highways. The shapely trunks of the pine

### STAY ON THE LAND

When any people persistently leave the land for any reason, they place their feet on the path that will eventually lead to their undoing.

Any nation is as strong socially and economically as its land-owning population is numerous. Pyramided wealth, that we consider an evidence of social stability, is, in reality, an evidence of approaching instability.

From a long distance comes the voice of one who has spoken to us: "Shall we not then divide the land?" Yes, yes! Divide the land! To which, as I close these ruminations, I would add: and populate it!—Col. J. C. Breckinridge.

trees by the roads were inviting targets for the tack-hammer brigade, and, in spite of state law, there was multiplication of the nuisance. It is evident that the Kiwanis did not propose to be satisfied with mere talk, but that their resolution was followed by action. A recent trip over Highways 75, 74, 70, 50 and 20 in the territory of the Southern Pines Kiwanis, revealed a remarkable change in the landscape. The traveler might go many miles before realization dawned upon him of the thing that was missing. It is the sign board. The road-sides have been practically stripped of the clutter of sign boards of all varieties that obtruded their objectionable presence, and it is safe to say that if the Kiwanis did not themselves motor forth and remove them then the Kiwanis protest had practical influence in the good work. To realize just how much better the Highways look without the unsightly distraction, one has only to travel over the roads in the sandhills section and he will sense the improvement. The sandhills Kiwanis have given a "tip" to the Kiwanis in every town in the state.

And what makes the sandhills Kiwanis action all the better is that the people are industriously engaged in setting out young trees. They are removing the signs and are lining the highways with seedling long-leaf pines, to the greater enhancement of the beauty of that part of the state.—Charlotte Observer.

### BETTER HOMES WEEK

Hertford county is soon to observe a Better Homes Week. Special invitations are being given to all women's clubs to send delegations to the Better Homes programs, and a committee is now working to that end. County agents of adjoining counties will also be invited, as well as members of farm clubs in other counties.

To further stimulate interest in the approaching event, ministers are being asked to preach sermons on Better Homes prior to the celebration the last of April. School teachers are also requested to arrange special Better Homes programs in the meantime.

Some of the interesting features of Better Homes Week will be the special demonstrations in landscape gardening by County Agent Rose and Miss Georgia Piland. A special building and other equipment for giving the demonstrations has already been secured by the committee on landscaping.

Members of the home demonstration clubs in the county will have an Arts and Crafts Booth, in which demonstrations in making chair covers, coin purses of leather, and lamp shades will be given.

Club girls of the county will give nutrition demonstrations, in making bread, cake, and pies. A health booth is also to be built, and three nurses will be in charge to render first aid. They will also give lessons on the preparation of invalid trays, and on other health points. A speaker from the State Board of Health will be present.

The stage setting will be a model porch. On one day of the celebration it will represent an expensive porch, well furnished and arranged; and on the second day it will be arranged with inexpensive articles of furniture, that are in reach of the poorer homes.—Adapted from Hertford Herald.

### A LOCAL TAX-STUDY GROUP

In four or five years the taxes on a sixteen-story office building in Baltimore increased from \$.24 to \$.61 per square foot of floor space and the dividends for the stockholders in the investment completely disappeared. Upon investigation it was discovered that this startling fact was generally true of the real estate investments of the entire city. It was also discovered that the public moneys of the city were being handled with less business sense than the finances of a church oyster supper. Whereupon seventeen business men of Baltimore were organized to work with the city officials in reducing to order the chaos of accounting for and reporting upon all public moneys—not as a matter of politics but as a matter of business, self-defensive business. As a result the city tax rate dropped from \$2.97 in 1923 to \$2.48 in 1926, with no publicity meantime, no scandals, no brass bands. And today the business of Baltimore is as safely ordered as that of an American mail-order house.—Abstract from article by Frank B. Kent, in The World's Work, June 1926.

### A COOPERATIVE PLAN

Superintendent J. M. Baker, of Acadia parish, Louisiana, merits congratulations upon the Cooperative Market System which obtains in his school system, according to a news item appearing in the Times Picayune February 22. Mr. Baker was led to undertake the plan described by the lack of marketing facilities for the benefit of the small farmer.

The plan is in the hands of the school forces of the parish. Nine centers have been established where milk, eggs and butter are collected for shipment.

Each of the school transfers is provided with facilities for carrying products. Each farmer sends in his milk daily. It is run through a separator and the cream is shipped twice weekly to a central market, while the skim milk is returned each afternoon to the farmer to be fed to pigs and chickens. The principal of the school is responsible for the commodities brought to his school and one principal is the shipping agent for the parish. He keeps all accounts and makes a remittance for the farmers twice a month.

When eggs are received by the different units they are classified, and none but clean, fresh eggs are shipped. The system has already established a good trade and the schools are receiving from 3 to 13 cents a dozen more than the local market is paying.

Each of the nine units is provided with a cream separator of standard make, a tester, and other smaller equipment as needed. These cost the parish board from \$250 to \$300 for each school. These and the overhead expenses are taken care of by a commission charged the farmers.

### NATIONAL FOREST WEEK

The week of April 22-28 has been set aside by Presidential proclamation as National Forest Week, and the President has asked that the people throughout the nation give special thought to the care and preservation of our forests, during that period.

In some places Arbor Day will be observed during this week. In connection with this it may be of interest to learn that Arbor Day was first observed in 1872 in the State of Nebraska. The idea originated with Mr. J. Sterling Morton, who later became Secretary of Agriculture under President Cleveland. The idea spread rapidly, and is now observed in all the states.

## COMPARISON OF 1926 AND 1927 ASSESSED VALUATIONS in the One Hundred Counties of the State

The following table gives the 1926 and 1927 assessed valuations in all of the counties of the state except three. In New Hanover, Robeson, and Rowan counties the final figures for 1927 have not yet been established.

The ninety-seven counties for which figures are available show an aggregate increase of \$128,871,402. The state total in 1926 was \$2,794,931,069 and the estimated total for 1927 is \$2,923,527,658, or a total increase in the state of \$128,596,589. The estimates were made by the State Board of Equalization.

Of the ninety-seven counties, sixty showed increased valuations and thirty-seven decreases. Buncombe witnessed the largest increase, \$26,567,491; and Duplin suffered the greatest decrease, \$2,470,019.

Department of Rural Social-Economics, University of North Carolina

County	1926 Valuation	1927 Valuation	County	1926 Valuation	1927 Valuation
Alamance	\$ 32,220,947	\$ 33,035,787	Johnston	44,056,937	43,079,931
Alexander	8,000,056	8,773,401	Jones	7,061,552	6,610,800
Alleghany	4,613,641	4,839,131	Lee	13,813,130	14,562,323
Anson	22,352,339	21,560,450	Lenoir	28,827,573	27,189,707
Ashe	11,686,885	11,951,352	Lincoln	15,311,051	16,392,037
Avery	5,591,774	6,021,243	Macon	6,308,733	7,315,848
Beaufort	28,583,264	29,661,372	Madison	10,198,704	10,606,877
Bertie	15,220,915	15,042,703	Martin	16,029,910	15,941,157
Bladen	13,631,962	13,980,645	McDowell	20,791,603	20,365,920
Brunswick	8,956,226	10,059,954	Mecklenburg	168,598,107	173,054,390
Buncombe	146,420,354	172,987,845	Mitchell	9,233,625	9,416,250
Burke	26,202,341	24,356,009	Montgomery	15,250,903	15,475,938
Cabarrus	37,964,229	45,697,747	Moore	25,706,496	26,775,909
Caldwell	21,414,407	22,114,101	Nash	32,631,141	33,863,373
Camden	3,464,522	3,385,841	New Hanover	57,758,863	.....
Carneret	13,104,431	15,055,621	Northampton	14,739,413	14,356,483
Caswell	8,592,969	8,522,550	Onslow	10,976,775	10,611,410
Catawba	39,322,533	40,556,523	Orange	17,447,612	17,465,194
Chatham	18,789,780	18,537,924	Pamlico	5,465,972	5,800,167
Cherokee	8,524,402	8,973,208	Pasquotank	18,938,566	19,144,587
Chowan	10,127,078	10,106,254	Pender	10,486,330	10,104,118
Clay	2,240,516	2,372,237	Perquimans	7,399,391	8,235,830
Cleveland	37,242,127	38,069,314	Pitt	14,683,010	12,854,486
Columbus	20,166,643	21,469,616	Polk	50,907,072	48,800,242
Craven	29,181,949	28,137,865	Poik	7,282,942	8,110,065
Cumberland	30,913,793	29,928,341	Randolph	20,566,615	27,466,362
Currituck	5,434,268	5,088,475	Richmond	31,279,515	32,241,645
Dare	2,614,283	2,750,927	Robeson	44,671,774	.....
Davidson	35,203,509	38,450,414	Rockingham	42,191,882	43,796,970
Davie	12,368,211	12,689,986	Rowan	56,891,944	.....
Duplin	25,451,292	23,011,278	Rutherford	34,240,555	38,302,627
Durham	83,828,568	95,151,761	Sampson	23,003,407	22,511,324
Edgecombe	34,374,906	34,241,701	Scotland	16,824,866	16,240,264
Forsyth	178,709,494	198,555,211	Stanly	30,362,246	31,810,997
Franklin	14,228,088	14,799,052	Stokes	12,630,807	13,027,780
Gaston	91,582,199	95,994,257	Swayn	12,532,024	12,619,645
Gates	7,393,790	7,434,174	Tarboro	28,431,661	29,877,583
Graham	4,448,646	5,300,135	Transylvania	8,635,972	11,635,923
Granville	21,181,528	21,101,890	Tyrrell	3,912,499	3,917,202
Greene	13,514,683	12,762,290	Union	24,705,011	22,721,934
Guilford	168,932,839	192,823,410	Vance	21,617,604	20,292,993
Halifax	39,961,708	38,476,368	Wake	95,294,055	96,921,396
Harnett	25,830,345	24,599,441	Warren	14,203,545	13,417,875
Haywood	20,405,808	23,142,322	Washington	8,677,437	9,821,982
Henderson	25,255,427	31,489,261	Watauga	8,696,581	9,135,546
Hertford	11,219,405	11,391,545	Wayne	49,120,813	49,012,146
Hoke	10,431,629	9,971,698	Wilkes	15,524,928	16,622,286
Hyde	5,746,041	5,185,847	Wilson	46,565,613	48,646,915
Iredell	45,722,202	46,208,284	Yadkin	9,401,048	9,284,424
Jackson	11,017,446	10,644,946	Yancey	8,658,264	7,785,607