

RECOMMENDATIONS OF STATE TAX COMMISSION

The recommendations of the State Tax Commission to the General Assembly which meets January 6, with respect to revisions of our tax laws, is of more than usual interest at this time, because of the position assumed by the chairman of that Commission with respect to the recently defeated constitutional amendment on taxation, and because it is generally expected that the tax question will receive more attention than any other question that will come before the approaching session of the Legislature.

After reciting the increased revenue received by the State the past two years from Schedules B and C taxes, \$486,688, largely as a result of recommendations made by the State Tax Commission which were adopted in part by the last Legislature, the Commission proceeds to consider the cause which it recommends for the future.

It interprets the defeat of the proposed amendment as an endorsement only of the general principles of our present system which requires the equal and uniform taxation of all property, and not as an expression of satisfaction with the existing assessment and listing of property under that system. The Commission takes note of the fact that there is much complaint among the people that equality of taxation is defeated by unequal assessment and the failure to list all property.

"It is generally believed," says the report, "that there is great inequality in the measure of values used in the several counties; that there are great inequalities of assessment as between counties; that small holdings are assessed proportionately higher than large holdings, and that much property, especially solvent credits and other intangible property, is not listed at all."

"There is an imperative demand for the correction of these wrongs, and it is the duty of those charged with making and executing our tax laws to adopt and enforce such amendments of our laws as will remedy them, and produce a just and equal system of taxation."

The recommendations of the Commission to effectuate this purpose are: That assessment at full value be not only adhered to as a theory but enforced in fact. This has been impossible heretofore for the reason that the Legislature has always fixed the rate of levy, which could not hereafter be changed for two years, and an assessment at full value would have resulted in burdensome taxation, and the collection of revenue for two years far in excess of the needs of the State.

The Commission recommends that the Legislature follow the plan adopted by Ohio in this respect, and, instead of levying the rate, levy the amount of revenue to be raised, the rate to be adjusted by the State Tax Commission, for State, counties and municipalities, after the exact amount of the assessments at full value have been ascertained.

Equality the Thing.

The Commission believes it necessary to give more attention to the equality of individual assessments in the townships as the proper basis for an equalized assessment as a whole at full value. If the property is assessed relatively equal in the townships the Commission thinks it can be successfully equalized in the counties and in the State as a whole. It therefore recommends that the list in each township be printed and a copy of such list mailed to each owner of real estate in the township, so that he can not only see what his own property is assessed at, but can compare it with his neighbors, in advance of the meeting of the equalizing board in his township.

For Investigation.

The Commission asks that it be authorized to have a complete investigation made in every county in the State of all sales of real estate for a period of twelve months, and such sales values compared with the present assessed values, which taken as a whole would give the most accurate guide that can be obtained of the relation of sales values to assessed values in each county, and this information to be used both as a guide for instruction of assessing officers before assessments are made, as to the extent of undervaluation in such county, and as a guide in equalizing assessments as between counties after the assessments are made. The method has been employed with much success in several other States that have succeeded in assessing property at full value and reducing rates in one State to ten cents on each hundred dollars of value for State purposes, and in several others to 12 1/2 cents. The existing rate for State purposes in this State is 27 and two-thirds cents.

The Commission recommends the creation in every county of the permanent office of County Assessor and Auditor, and that so far as possible the county auditor assess all the real estate of a county, and in the larger counties where this is not possible that he appoint such assistance as is necessary. The Commission finds that twenty-six counties in the State now have regularly employed county auditors, and that they have been very successful in increasing the county's revenues and in discovering and listing property, and it believes this office essential to a successful system of taxation. They recommend that he be appointed by the Board of County Commissioners in each county until the next general election, and then to be elected by the people, with adequate authority of supervision over him by the State Commission, believing that a thoroughly equitable and just administration of the tax laws would be in the interest of the people, and that they would not withhold their approval of a county assessor who had been diligent in this important work.

No Re-Assessment.

Perhaps the most important recommendation of the Commission, and the one that will be the subject of most discussion, is that the present assess-

MOTHER! THE CHILD IS COSTIVE, BILIOUS

Look Mother! If Tongue is Coated Give "California Syrup of Figs."

No matter what ails your child, a gentle, thorough laxative should always be the first treatment given.

If your little one is out-of-sorts, half-sick, isn't resting, eating and acting naturally—look mother! see if tongue is coated. This is a sure sign that its little stomach, liver and bowels are clogged with waste. When croos, irritable, feverish, stomach sour breath bad or has stomach-ache, diarrhoea, sore throat, full of cold, give a teaspoonful of "California Syrup of Figs," and in a few hours all the constipated poison, undigested food and sour bile gently moves out of its little bowels without griping, and you have a well, playful child again.

Mothers can rest easy after giving this harmless "fruit laxative," because it never fails to cleanse the little one's liver and bowels and sweeten the stomach and they dearly love its pleasant taste. Full directions for babies, children of all ages and for grown-ups, printed on each bottle.

Beware of counterfeit fig syrup. Ask your druggist for a 50-cent bottle of "California Syrup of Figs;" that you that it is made by the "California Fig Syrup Company."

GROWING POTATOES

The United States Department of Agriculture insists on the growing of more potatoes. A Department circular says:

"With our great resources it should be entirely unnecessary for us to import potatoes, but unless production is increased and maintained, years of shortage may recur, and a serious condition may arise."

The United States might easily double its potato crop. Some comparative figures published by the Department of agriculture show that Germany has more than 8,000,000 acres in potatoes, while the potato area in the United States is only 7,500,000 acres. In addition to the larger acreage Germany's average potato yield is 202.5 bushels to the acre, while the average in the United States is 96.2 bushels to the acre.

The United States in several years has failed to produce a sufficiency of potatoes for home consumption. Only a few years ago the people of Kentucky were eating potatoes that were grown in foreign countries. The Department of Agriculture shows that if the States of Maine, New York, Michigan, Wisconsin, and Minnesota alone were to plant 12.5 per cent of their available land in potatoes as Germany does and secure an equivalent yield, the product would amount to 1,258,244,000 bushels, four and one-half times our present production from the entire country.

The potato stands high on the list of staple foods. In the vegetable line it is "the staff of life," and it is almost as indispensable in the average family as bread, butter or bacon. The potato consumption in the United States is about three bushels per capita for every man, woman and child. It should not be necessary for the United States to import any potatoes unless in the event of partial crop failures. On the contrary this country should be able to export millions of bushels to other countries every year.

SICK HEADACHE

Sick headache is nearly always caused by disorders of the stomach. Correct them and the periodic attacks of sick headache will disappear. Mrs. John Bishop, of Roseville, Ohio, writes: "About a year ago I was troubled with indigestion and had sick headache that lasted for two or three days at a time. I doctored and tried a number of remedies but nothing helped me until during one of those sick spells a friend advised me to take Chamberlain's Tablets. This medicine relieved me in a short time." For sale by all dealers.

ment of real estate be continued as the assessment for 1915 for the reason that it does not believe it possible to get the machinery in motion for an equalized assessment at full value in time to be used as the basis for the collection of taxes in 1915.

The Commission believes an assessment at full value of enough importance to take the time to do it well, and that it cannot be done well without giving ample time to perfect the organization and do the work.

The foregoing are the main ideas advanced in the Commission's recommendations, which will be sent in full, with the Commission's annual report giving complete statistics, with reference to taxation upon request to the Corporation Commission, Raleigh, N. C.

GIRLS! GIRLS! TRY IT BEAUTIFY YOUR HAIR

Makes it Thick, Glossy, Wavy, Lustrous and Remove Dandruff—Real Surprise for you.

Your hair becomes light, wavy, fluffy, abundant and appears as soft, lustrous and beautiful as a young girl's after a "Danderine" hair cleanse. Just try this—moisten a cloth with a little Danderine and carefully draw it through your hair, taking one small strand at a time. This will cleanse the hair of dust, dirt and excessive oil and in just a few moments you have doubled the beauty of your hair.

Besides beautifying the hair at once, Danderine dissolves every particle of dandruff; cleanses, purifies and invigorates the scalp, forever stopping itching and falling hair.

But what will please you most will be after a few weeks' use when you will actually see new hair—fine and downy at first—yes—but really new hair growing all over the scalp.

If you care for pretty, soft hair and lots of it surely get a 25 cent bottle of Knowlton's Danderine from any druggist or toilet counter, and just try it.

WORK DONE BY FARMERS' CO-OPERATIVE DEMONSTRATION DEPARTMENT

No work being done in the nation State and county now is more important than that which the Farm Demonstrators are doing. It is very important for Randolph that this work be continued in the county. The dairy and livestock features of the work should be pushed in Randolph, and there is a great future for the county if it will start right in this line of work.

Following are a few facts that will show what the Demonstration work has been doing for our people:

When the work was started in the State there was raised only about 34,000,000 bushels of corn annually in North Carolina, now the yearly crop is about 55,000,000 bushels. During this time more than 2,000,000 bushels of wheat have been added to the crop and 500,000 bales of cotton. All other crops have been increased accordingly since the work was commenced seven years ago. The amount of money sent out of the State for feed and foodstuff has been reduced from about \$60,000,000 a year to less than \$40,000,000 in 1912. Maj. Graham thinks that it is not more than \$20,000,000 now. But still this is an enormous tax which we should not have to pay. The Demonstration Department wishes to put the country on a self-sustaining basis by producing our own food, and thus do away with this tax.

A generation ago Germany was almost ready to starve, and she sent out experts all over Germany to teach the farmers just as the Demonstration Department is doing in our own country and the world knows what Germany has accomplished in only a generation. Our population is increasing at such a rapid rate that consumption is getting ahead of production; our population has doubled every thirty years, but our acreage has not increased in proportion. According to this in 1930 we shall have 150,000,000 people, but nothing for them to eat. It is going to be a problem to handle this coming and is trying to avoid such a situation by increasing our production. The only way to do this is to educate the people to produce their own living, to take such care of the land as that it will support our increasing population and leave to our children a richer heritage of productive land. All these things and even more the Farm Demonstrators are trying to do. The Government at Washington is furnishing half the money to do this teaching. We must educate our people to grow two blades of grass, two ears of corn, two heads of wheat, and two potatoes where only one has grown. That is the Farm Demonstration work. It is even more than that. It is to place in the schools a course that will prepare every boy and every girl to do some useful things in life, to teach the girls how to cook and the boys how to plow.

The value of Demonstration has been made so clearly recently that the federal government will now take over and extend purely educational demonstrations.

RAPE FOR HOGS

Rape is the best investment you can make with acre for hogs. It can be sown from September to April. It will be ready for grazing for hogs within 45 to 60 days after seeding.

It can be sowed broadcast, which will require six to ten pounds of seed per acre, but it is usually better to sow it in rows, which will require only three to four pounds of seed per acre, and this will permit light cultivation between rows whenever the ground needs stirring. The number of hogs that an acre will support depends on the strength of your soil and the yield of rape. An acre will usually furnish all the food of this kind that will be necessary for six to ten shoats. Of course they should have some solid food in addition to the rape.

The wealth of the warring nations are sending stockings to the soldiers, they had previously sent all they had saved up them to the war authorities.

THE SECRET OF SUCCESS

Genuine Merit required to win the People's Confidence

Have you ever stopped to reason why it is that so many products that are extensively advertised, all at once drop out of sight and are soon forgotten? The reason is plain—the article did not fulfil the promises of the manufacturer. This applies more particularly to a medicine. A medicinal preparation that has real curative value almost sells itself, as like an endless chain system the remedy is recommended by those who have been benefited, of those who are in need of it.

A prominent druggist says "Take for example Dr. Kilmer's Swamp-Root, a preparation I have sold for many years and never hesitate to recommend for in almost every case it shows excellent results, as many of my customers testify. No other kidney remedy that I know of has so large a sale."

According to sworn statements and verified testimony of thousands who have used the preparation, the success of Dr. Kilmer's Swamp-Root is due to the fact that it fulfils almost every wish in overcoming kidney, liver and bladder diseases, corrects urinary troubles and neutralizes the uric acid which causes rheumatism.

You may receive a sample bottle of Swamp-Root by Parcels Post. Address Dr. Kilmer & Co., Binghamton, N. Y., and enclose ten cents; also mention the Asheville Weekly Courier.

MARRIED

On December 27 Mr. C. L. Skeen and Miss Della Kindley were married. W. H. Lawrence, J. P., officiating. Mr. Skeen is a son of Mr. C. O. Skeen, while the bride is a daughter of Mr. and Mrs. G. K. Kindley. Both are of the Caraway section.

UNION ITEMS

Mr. Lindsay D. Luther, of Franklinville, is visiting home folks this week.

Mrs. Lowe Daniels continues to improve.

Mr. Jimmie Overton has gone to Carthage for a few days visit.

Mr. Pleasant Hall has been ill but is improving.

Miss Mollie Cranford has returned from Greensboro where she has been for some time and will be with us for awhile.

NERVOUS DYSPEPSIA GAS OR INDIGESTION

"Pape's Diapepsin" Settles Sour, Upset Stomachs in Five Minutes.

Time it! Pape's Diapepsin will digest anything you eat and overcome a sour, gassy or out-of-order stomach surely within five minutes.

If your meals don't fit comfortably, or what you eat lies like a lump of lead in your stomach, or if you have heartburn, that is a sign of indigestion.

Get from your pharmacist a fifty-cent case of Pape's Diapepsin and take a dose just as soon as you can. There will be no sour risings, no belching of undigested food mixed with acid, no stomach gas or heartburn, fullness or heavy feeling in the stomach, nausea, debilitating headaches, dizziness or intestinal griping. This will all go, and, besides, there will be no sour food left over in the stomach to poison your breath with nauseous odors.

Pape's Diapepsin is a certain cure for out-of-order stomachs, because it takes hold of your food and digests it just the same as if your stomach wasn't there.

Relief in five minutes from all stomach misery is waiting for you at any drug store.

These large fifty-cent cases contain enough "Pape's Diapepsin" to keep the entire family free from stomach disorders and indigestion for many months. It belongs in your home.

GIVE ME A TRIAL

On Your Next Suit. I Clean, Press and Repair.

Ladies' Work a Specialty

Asheboro Pressing & Tailoring Co.

W. P. ROYSTER, Manager

Phone 137. Next to Rexall Drug Store.

"A LITTLE HIGHER IN PRICE BUT" YOU



They have style, finish and durability. We have put a little more than seemed necessary into the ROCK HILL BUGGY in material, workmanship and the latest improved manufacturing ideas with much attention paid to the little details that go so far to insure buggy satisfaction and long service.

For Sale by McCrary-Redding Hardware Co. Asheville, N. C.

Bargain For Quick Sale!

85 acres on Deep River, 22 acres cleared, 12 acres finest bottoms near 4-room house, barn, etc., spring near house. \$1900. Terms: 5 per cent for cash.

**Villere, Real Estate
Ramseur, N. C.**

THOSE WHO SAW MILL

want the Frick Engine. There is none better.

If you want a gasoline or oil engine, get a Fair-bank-Morris.

ALEX. GARNER

Snider, N. C.

Agent For the Frick Line.



DOGS FOR SALE

We are overstocked, so we offer for sale at reasonable prices a few Setters and Pointers; also a few German Police Dogs that will be very useful for Chief Policemen or High Sheriff.

Call in and see our dogs.

Fair View Kennels

R. F. D. 1 Trinity, N. C.

MARBLE AND GRANITE WORKS

I am opening a marble and granite works in the old Moring building at the Southern depot.

I would like to figure with every one needing a monument or tombstone. Call and let me figure your wants. There are three reasons why I can sell cheaper: (1) I buy direct from quarries. (2) I have no traveling salesman. (3) I pay cash for stone. Thereby saving you from 15 to 25 per cent.

I can sell you anything you want from the smallest tombstone to the largest monument or mausoleum in any kind of granite or marble.

DOLPH R. RAPER, Proprietor Asheville Marble and Granite Works and High Point Marble and Granite Works.

NOTICE OF

TAX ROUND.

Back Creek Township, Friday, Jan. 8, 1915, Flint Hill. Franklinville Township, Monday Jan. 11, 1915, Franklinville.

Columbia Township, Tuesday, Jan. 12, 1915, York & Frazier's forenoon, Staley afternoon.

Liberty Township, Wednesday, Jan. 13, 1915 Liberty. Liberty Township, Thursday, Jan. 14, 1915, Julia.

Providence Township, Friday, Jan. 15, A. L. Chamness, forenoon.

Level Cross Township, Friday, Jan. 15, Level Cross, afternoon.

Randleman Township, Saturday, Jan 16, Randleman. Brower Township, Tuesday, Jan. 19, Erect, forenoon; Spokane, afternoon.

Pleasant Grove Township, Wednesday, Jan. 20, John Powers, forenoon; Wards Store afternoon.

Coleridge Township, Thursday, Jan. 21, Coleridge. Coleridge Township, Friday, Jan 22, Hinshaw's Store.

Columbia Township, Saturday, Jan. 23, Ramseur.

The taxes are long past due, and I am compelled to collect. Hope all will come and settle thereby avoiding the necessity of collecting by distress.

This December 21, 1914.

J. W. BIRKHEAD, Sheriff

WE ARE ABLE

And willing to do everything for our customers that a good bank ought to do. Why don't you open an account with us? With a record of seven years of successful business and resources of more than two hundred thousand dollars, we solicit your business. Call to see us.

BANK OF RAMSEUR