

THE COURIER

J. W. NOELL, Editor.

Published Every Wednesday Evening

SUBSCRIPTION TERMS

\$1.50 a year, 75 cents for 6 months, 50 cents for 3 months—Cash in Advance.

The Editor is in no way responsible for views expressed by correspondents.

Entered at the Post Office at Roxboro, N. C., as second-class matter.

Foreign Advertising Representative THE AMERICAN PRESS ASSOCIATION

Roxboro, N. C. March 23rd 1923

EXEMPTING FOREIGN CORPORATIONS.

The law exempting stock of foreign corporations owned by resident North Carolinians from direct taxation is being roundly abused by many, and highly praised by others. It is, truly, the finest opportunity for the demagogue imaginable, for it is so easy to incite to wrath the masses by telling them that all legislation today is in the interest of the rich against the poor—and, unfortunately, most of them will fall for it. We know, at first blush, the average man is likely to oppose the law exempting stocks for the simple reason that the average man owns no stock, but when the matter is thoroughly investigated we believe many will conclude it is a good law. Mr. Parker, who piloted it through the House, says in a recent communication:

Another reason for this law is that the exempting of these stocks from direct tax offers the only hope for a decrease in taxes on small homes and farms. The provision for a six months' school term is written in our constitution and is, of course, statewide. It was adopted by the vote of all the people of all the counties. It is what the people have said is necessary for the children of the state, therefore this six months' school term should be provided by the state and the deplorable and detestable system of forcing many counties to come as mendicants and called pauper counties to enable them to have this six months' school term should be done away with. In almost every instance the largest single item of tax levied by the county is for the six months' school term. If the state could run the schools for six months, the counties need not levy this direct property tax. To enable the state to do this we must provide for an increased state income and simply to change from a county direct to a state direct tax would offer no relief. If, by preventing men owning foreign stock from leaving the state and if by encouraging such owners to come to the state, we can increase the amount the state receives from income and inheritance taxes, then the state can take charge of and run these schools and the counties can relieve their burdened home owners and farm owners from a part of the direct tax now levied. This law is the only hope held out to bring about this most desirable condition.

Very few of our readers know Mr. Parker, but the majority do know Mr. Clarence Poe, editor of the Progressive Farmer, who in discussing "What the North Carolina Legislature Did and Left Undone," says:

About some other matters that have aroused much discussion we refuse to become excited one way or the other. It is our belief, for example, that the liberal and progressive forces of the State are making a mistake in laying so much emphasis on the fact that persons holding stock in corporations operating outside North Carolina will not hereafter list these shares for ad valorem taxation. The writer doesn't own or expect to own any such shares; and nobody believes more strongly than we in putting more of the tax burden on the wealthy and less on the poor; in 1920 we worked day and night for the income tax amendment, which at least made it possible for North Carolina to tax incomes from property. This year we favored Senator J. A. Brown's bill for increasing income taxes up to 6 per cent on incomes exceeding \$25,000.

But while insisting on putting more of the tax burden on wealth and less on the poor, let us be fair. Each corporation is required to pay tax on its property, just as each landowner is required to pay on his land. A share of stock in a company is like a deed to a piece of land. No one would say, "Tax the land and also tax the deed to the land." There seems to us a little justice in taxing a company on its property and then taxing the stockholder on his shares in the taxed company. And if this is recognized as just in the case of North Carolina companies, is it not also just in the case of companies operating outside North Carolina?"

Sp, after reading much pro and con we believe you have no cause to get excited over this law, for, in the end, it will be the means of reducing the taxes of the "poor farmer"—the man who the demagogue pretends to have such love for, and is the only way whereby the State will ever be able to pay the entire cost of running our public schools for six months in the year. We all know our school tax is the major part of our taxes, and with this off we would have little cause to worry over the tax situation.

There may, or may not, have been a deficit in the State's finances when Mr. Maxwell threw the monkey wrench in the machinery, but if there are many more suits to be defended by the State there will be one all right. We see it stated that the fees for the lawyers in the last one were twenty thousand dollars—half of it going to one attorney.

Governor Morrison's shipping committee met yesterday for instructions as to the great shipping industry. However, it looks like even the ardor of the Governor had kinder weakened on the proposition.

"X" in his article in which he states he is "aggr" the new depot offers a very fair proposition—let the people say at the polls whether they want the new depot at the price. Fair enough, seems to us.

Judge Bynum's fee, it is stated, for defending the State vs Southern Railroad was thirty five thousand dollars. Not a bit too high, had no business employing a Republican.

BUSINESS LOCALS.

BRING your good veal calves to J. H. Loy, on Depot Street. 3-14 3ts

We cater to Young Men and they find here what they want. Try it. Wilburn & Satterfield.

PRIZE WINNING seed corn for sale, Prolific, \$2.00 per bushel. R. W. Crumpton, Roxboro, N. C., route 1. 3-28 2ts.

FOUND some money. Owner can get the same by identifying and paying for this ad. Apply to Luther Hall. 1tpd.

See that bargain table of Shoes at Wilburn & Satterfield.

ALL TAXES not paid by April the 1st will be put out for collection. Pay now and save cost of advertising. J. M. O'Brian, Tax Collector.

FRESH cow for sale, a very fine young cow. Good qualities. Apply to Dr. R. S. Baynes, Hurdle Mills, N. C. 3-28, 2tpd.

We are carrying the best and snappiest line of Clothing we have ever carried. Get a suit in the new shades. Wilburn & Satterfield.

WHY FLIRT WITH FATE? Windstorms and tornadoes wreck property worth millions each year. It cost but little to protect you. See SATTERFIELD INS. AGENCY. "Old and Tried".

NOTICE When you want hay and other feeds for the horse, cow, pigs and chickens don't stop until you find R. H. Gate's Feed Store. 3-7, 3ts

Try the Auto Tire and Repair Shop for the next work you want on that automobile. Good workmen, best attention, reasonable price. Shop next door to Pettigrew's blacksmith shop. Entrance from either Main or Depot Street.

TRUNKS, big line, good assortment—automatic wardrobe, and steam-er. Call and look them over and get my prices. E. D. Cheek.

When it comes to snip, your mind reverts to Knox Hats. A shipment of felts and straws received this week. Wilburn & Satterfield.

"Mr. and Mrs. Polly Tickk", a comedy with music. Benefit of American Legion, High school auditorium Friday night, March 30th.

NOW IS THE TIME to set hens to raise early pullets. Pure bred Rhode Island eggs, 15 for \$1.00. John Q. Yarbrough & Sons, Allensville, N. C. 1tpd

"Mr. and Mrs. Polly Tickk", a comedy with music. Benefit of American Legion, High school auditorium Friday night, March 30th.

FOR SALE, 14 base ball suits, in good condition, masks, bats and base ball paraphernalia. Apply to E. V. Boatwright, Roxboro, N. C. 3-21, 3ts.

WANTED; More salespeople in towns and cities—150 Products Extracts, Spices, Soaps, Toilet Articles—Easiest Sellers—No Advance in Prices—On market 34 years—No bond required—Hustlers make \$100 hour. Write W. T. Rawleigh Co., Ct. 1709' Treeport, Ill. 3-14 3ts.

"Mr. and Mrs. Polly Tickk", a comedy with music. Benefit of American Legion, High school auditorium Friday night, March 30th.

FOR SALE, at auction, if not sold privately, on April 2nd at court house door in Roxboro at 12 o'clock, a 70 acre farm, located on the sand clay road leading to Durham, about 2 miles from Roxboro. A splendid farm and good opportunity for investment. J. E. BROOKS, Roxboro, N. C., route 4. 3-21, 2ts pd.

We call your especial attention to a bargain table of Pumps and Ox-fords. Prices \$1.00 to \$3.50—Shoes in this lot that originally sold as high as \$10.00. You will always find bargains here. Wilburn & Satterfield.

DWELLING HOUSE and lot on Lamarr Street for sale. 9 room house, with bath, good garden and all conveniences. Apply to JOE KIRBY.

Try the Auto Tire and Repair Shop for the next work you want on that automobile. Good workmen, best attention, reasonable price. Shop next door to Pettigrew's blacksmith shop. Entrance from either Main or Depot Street.

Our Shoes are growing in favor daily, we buy Shoes that are built up to a standard and not down to a price. Quality will tell in the long run. Wilburn & Satterfield.

CONGOLEUM druggets have advanced from \$16.20 to \$18.00, but I am still offering this cut drugget at \$10.00. Better come quick for these prices can not be duplicated later on. E. D. Cheek.

HOG SALE—This is my last lot of pigs and sheats I will sell this season. I have sold over 400 this season. So here is a chance for you to get your breeding and porker hogs at your own price. Don't miss seeing this lot of sheats. I am offering them at a low price. See them at once. Will Ferbush, Roxboro Cotton Mills, Roxboro, N. C. 1tpd.

FOR SALE pure bred Bronze Turkey eggs. Apply to Mrs. J. H. Newton, Hurdle Mills, N. C., route 3. 3-7, 4ts pd.

FOR SALE, Nancy Hall and Porto Rico sweet potato seed, fine quality. I. G. Stephens, Roxboro, Route 3. 3tpd. 3-21.

SPECIAL for Friday and Saturday, 1 cent hosiery sale. 1 pair at regular price, another pair of the same quality for 1 cent. Best grade Blue Buckle overalls \$1.60.

\$12.50 Boys Suits for \$7.50. \$1.50 and \$2.00 Boys pants \$1.00. \$1.25 and \$1.50 mens underwear 85 cents. You owe it to yourself to look over my line before buying—We sell for LESS. Roxboro Shoe Store.

WANTED, man with family, to rent my home place on shares. Must be tobacco farmer. Tobacco plant bed set. J. Crawford, Durham, N. C. 3121. 2tpd.

FOR SALE, setting eggs. White Leghorns and Barred Plymouth Rocks, \$1.00 per setting. E. E. Thomas, Roxboro. 3-21, 4tpd.

NOTICE.

The firm of Clayton and Satterfield, merchants R. F. D. No. 1 Timberlake Person County, N. C. Has been dissolved by mutual consent, from and after this date. Willie G. Clayton assuming all debts of the firm. Title March 21st 1923. Wilbur G. Clayton M. 28 4ts. R. L. Satterfield, Jr.

SUBSCRIBE TO THE COURIER. \$1.50 A YEAR.

April 1st is Easter

AS WELL AS FOOL'S DAY.

Balmy Spring weather is sure to follow Easter.

Everybody wants to get on a new outfit for Easter.

As long as you wear that old winter suit after Spring weather comes you will have such a bad case of Spring fever that you will be good for nothing. So do like the trees and all other nature; get on a new Spring suit, shoes, hat and other things which will make you look good, feel good and give you that springy, light step and new life.

We are ready to supply you with that new Spring outfit; one that will please you in every way from head to foot whether you be man, woman or child; and nothing will please you more than the price. Come let us show you our offerings. We are always pleased to serve you.

Harris & Burns

ROXBORO'S BEST STORE.



Plant MONEY Cultivate ECONOMY

START to put money in the bank and you open the gateway to financial success.

Making the balance to your credit grow, keeps you traveling on the road to PROSPERITY.

We refer those who have not banked with us to those who have.

We will welcome your account.

The Peoples Bank ROXBORO, N. C.

Safety Deposit Boxes for RENT

SMALL BOX PER YEAR \$1.00 MEDIUM BOX PER YEAR \$1.50 LARGE BOX PER YEAR \$2.00



T. E. AUSTIN, PRESIDENT. W. F. LONG, CASHIER.

Special ALUMINUM SALE

For 1 Week

Tea Kettles, Preserving Kettles, Percolators, large-size

98c

Bring us your country produce—We want it.

Longhurst Mercantile Co.

Jalong, N. C.

The Silent Policeman

PICTURE yourself in dire necessity of the strong arm of the law! You dash out of your house in the night to call a policeman. But, alas, he is nowhere in sight.

That is not always the policeman's fault. He has a good deal of ground to cover, and he may be at the other end of his beat.

But, each night, there is a silent policeman standing at your street corner. There are thousands of them in your city. They are the street lights operated by the big electric light and power company of your community.

Crimes cannot exist within the circle of their protecting radiance. During the war, several cities, in their efforts to assist in the saving of coal, ordered the reduction of their street lights. In one great city, the Mayor ordered that all such lights, outside of the central business section, should be extinguished at eleven o'clock.

Within an hour after the order was put into effect three murders, a score of hold-ups and innumerable robberies, including the theft of the Mayor's own car from in front of the City Hall, were committed. Before the night was over, the Mayor ordered the street lights turned on again.

Roxboro Light and Power Co.