

ITEMS TO BE TAXED UNDER THE LUXURY TAX PROVISIONS

Brevard News Bureau Raleigh, May 6

If the luxury tax, so named, is adopted, the opponents say, it will not be sufficient to operate the schools and predict that the General Assembly will be called back to supply additional funds needed to operate the public schools for six months. They say South Carolina and Virginia will welcome such tax, for it will mean more business for border cities of those states. They also predict dire results politically, if the Democrats place this "iniquitous" tax on the people. It will touch almost the entire population in some form and will cause a revolt, they say. The items to be taxed under it follow:

Cigars, two cents on each 10 cents or fraction; little cigars, cheroots, etc., \$4 to \$10 per 1,000; cigarettes and smoking tobacco, one cent on each five cents or fractional part; chewing tobacco and snuff, one cent on each three ounces or fractional part; shotgun shells, \$4 per 1,000; rifle and pistol cartridges, \$2 per 1,000; candy, chewing gum and package nuts, one cent on each 10 cents or fraction; playing cards, five cents on each 50 cents or fraction; malt extract, 10 per cent, exempting that used by commercial bakeries and textile or other manufacturing plants.

Automobiles, trucks, etc., selling for \$400 to \$1,000, tax \$5; from \$1,000 to \$2,000, tax \$15; from \$2,000 to \$3,000, tax \$30; from \$3,000 to \$4,000, tax \$45; above \$4,000, \$75; amusements, including theaters, picture shows, carnivals, circuses, bathing beaches, dance halls, one cent on each 10 cents or fraction.

Documentary stamps, promissory notes and mortgages, four cents on each \$100 or fraction, and same for renewals; deeds, \$1 on value from \$100 to \$500 and \$1 for each additional \$500 or fraction; capital stock issued, 10 cents for each share and another 10 cents for each \$100 or fraction above face value; capital stock transfers, four cents on each share and four cents more for each additional \$100 of actual value.

No tax is imposed on cosmetics or drug store supplies of any kind, on fur coats, high priced clothing, shoes or hats, or other articles bought almost exclusively by the wealthy.

The Assembly ratified Saturday the bill which leaves in the discretion of county commissioners and municipal officers the postponement of sales of land for taxes from May to November for this year only. Advertising was due to start this week for sale of land for 1930 taxes, but, under the act, officials of counties or municipalities may postpone advertising and sale to November. The measure, now a law, was opposed on the ground that it will very adversely affect the sale of bonds or notes of any unit postponing the sale and that it will throw final collection periods of this year and next too close together.

Another important measure enacted the past week places the payment for automobile license plates, as well as other road motor vehicles, on a weight basis, rather than on horsepower, as at present. The minimum rate for automobiles and small trucks is 55 cents per 100 pounds. The Senate changed the rate to 60 cents, but had to come to the 55 cent figure of the House. By that change the revenues will be about \$55,000 under present revenues, while at 60 cents they would have increased about \$55,000 under present revenues, while at 60 cents they would have increased about \$200,000. Because of this prospect of loss in revenue, bills have been introduced to make the minimum license plate cost \$13.50, rather than \$12, and to remove the refunds, or part of them, provided on gasoline tax for farm tractors and mining machinery.

Another automobile measure ratified the past week permits the use of mechanical or electrical signal devices in addition to hand signals, to give notice of turning right or left or stopping.

The farmers of North Carolina are requested in a joint resolution of Mrs. B. Frank Mehane, of Rockingham, also ratified, to reduce the acreage planted in tobacco. Another farm measure, also enacted, fixes the rate of interest and discount that agricultural credit corporations and associations, organized under North Carolina laws, may charge on loans for agricultural purposes, at not to exceed eight per cent.

A new act makes it unlawful for officials of counties, cities, towns or other subdivisions to award construction contracts until competitive bids have been received on such construction. An amendment has been enacted to the law defining and regulating group life insurance. Another enactment was a joint resolution on the death of Dr. Edwin A. Alderman, president of the University of Virginia, native of this State and former president of the State University.

Among the bills of general interest introduced last week are the following:

To validate official acts performed between April 1 and April 24, 1931, by justices of the peace appointed in the omnibus bill ratified April 24.

To raise revenue for support of the six months school term, another of the sales tax suggestions.

An amendment exempting trainmen from jury duty.

To allow clerks of Superior Court in North Carolina a vacation of one week.

To require agencies of farm machinery and equipment to keep in stock an adequate supply of parts for such machinery as they handle.

To make uniform pleadings and process of all courts except courts of justices of the peace, inferior to Superior Courts, when summons from such inferior court is issued to run outside the county of such inferior courts.

To provide that no assignment, sale, pledge, mortgage or other trans-

fer of wages earned or to be earned, where the whole or a part of the consideration of the same is less than \$200 shall be valid against the employer until said employer shall signify in writing his assent thereto upon such instrument.

To prescribe certain powers and duties of the N. C. Corporation Commission relative to public service corporations, permitting the commission to establish uniform systems of book-keeping and to make appraisals of property.

To provide for safe keeping of Samarcand girls charged with burning buildings and destroying property in jails in which they are confined.

An amendment to "an act to prohibit the unauthorized practice of law," so law schools may conduct "clinics," permitting students to represent clients unable to pay lawyer fees.

Pisgah Forest News

The high school and grammar school children from this section who have been attending school in Brevard are at home for the summer months. Those graduating at the high school from this section were: Faye Hollingsworth, Dorothy Southard and Carol Davis. The following graduated from grammar school: Nadine Avery, Maxie Barton, Davie Seruggs, Roger Cansler and Joe Nicholson. R. D. Jenkins, principal of the Davidson River school, presented Roger Cansler with five dollars for making the highest grade of the pupils from this section in the grammar school.

Mrs. A. B. Owen of Macon, Ga., is visiting her parents, Mr. and Mrs. Sid Albert.

Rev. and Mrs. John Sentell of Mt. Underwood, spent the week-end with relatives in this section.

Mrs. Charlie Allison and children spent Sunday with Mrs. M. Barton at North Brevard.

Mayo Barnett and Edwin Stoner of Hagerstown, Md., are still visiting in this section.

Master Bob T. Gash left Sunday to visit relatives in Virginia.

Mr. and Mrs. J. Carter and children and Mr. E. Mackey spent Sunday with the former's relatives on Mills River.

Mr. D. Cagle of Fort Benning, Ga., is spending several days with his cousin, Mrs. Will Lyday.

Mrs. Herman Penland of Rimes Creek, is visiting her husband, who is employed here.

Friends of Mr. Dan Walker will be sorry to hear of his death which occurred Tuesday night.

Miss Ruth Clayton of Glade Creek, has been visiting Mrs. Emma Orr.

Mr. Asbury Avery underwent an operation at the Asheville Mission hospital and is reported to be doing fairly well.

Mrs. B. Mullinax is on the sick-list.

Mr. Allen and Messrs. Oscar and Perry McMahon of Swannanoa spent several days last week with Mr. and Mrs. Frank and Frances Allen. The Allens returned with them to Swannanoa and spent the week-end there with relatives.

Miss Mildred Barnett spent Sunday with Corinne Sentell.

Allen Cady and Earl Frady were recent Asheville visitors.

Mr. and Mrs. John Buckner and children spent the week-end on Rimes Creek.

Little Marguerite Frady had the misfortune to get her foot badly cut Saturday afternoon.

Mr. and Mrs. Will Lyday and children, Mrs. J. Boggs and Miss Julia Deaver spent the week-end with the Boggs and Hamleys at Stanley, N. C.

Miss Frances King of Boylston, spent Sunday with her sister, Mrs. Sid Barnett.

Mrs. Sarah Orr was a recent visitor of her son-in-law, Mr. Wiley Townsend and his children.

Mr. and Mrs. Chris Dillard of Mills River were Sunday callers of Mr. and Mrs. J. W. Nicholson. Mrs. Nana Lou Nicholson, who has been visiting the Nicholsons, returned to Mills River with the Dillards.

Miss Edna and Mr. Albert Lyday spent last week in Asheville.

We are glad to report that Mrs. Emma Colburn, who underwent an operation in the Biltmore hospital Thursday, is getting along fine.

Several people from this section attended the singing at Etowah, Sunday.

TO CLEAN OAK GROVE CEMETERY NEXT SATURDAY

Announcement is made that an all-day "working" will be held at the Oak Grove (Methodist) cemetery this Saturday. People who have loved ones buried in the cemetery are asked to come or send help. Tools and a full dinner basket, coupled with a willingness to work, will be ample for the required task, it is pointed out by those in charge.

NOTICE ADMINISTRATOR'S NOTICE

Having qualified as administrator of the estate of Mrs. W. A. Whitmire, deceased, late of Transylvania County, N. C., this is to notify all persons having claims against the estate of the deceased to exhibit them to the undersigned administrator, Brevard, N. C., R.F.D. 3, on or before the 21st day of April, 1932, or this notice will be plead in bar of their recovery. All persons indebted to said estate please make immediate payment.

This the 21st day of April, 1931. R. F. WHITMIRE, Administrator of the estate of Mrs. W. A. Whitmire, deceased.

PD; A-23-30; M-7-14-21-28

LOCAL and PERSONAL ITEMS

Mr. and Mrs. L. M. Hamilton announce the birth of a daughter, on May 3.

Miss Marjorie Siniard, daughter of Mr. and Mrs. J. C. Siniard, is confined to her home with an attack of influenza.

Tommy Patton of Riverside Military Academy, spent the week-end with his parents, Mr. and Mrs. H. H. Patton.

Mr. and Mrs. A. G. Kyle spent Wednesday in Asheville.

James H. Case of Knoxville, Tenn., was in Brevard Tuesday.

Mrs. C. E. Orr and daughter, Miss Rowena, were shopping in Asheville Monday.

Mrs. J. S. Silversteen and daughter, Miss Dorothy, spent the week-end in Winston-Salem with Miss Adelaide Silversteen, who is a student at Salem College.

Mrs. Madge Wilkins and Ruffin Wilkins spent several days in Shelby last week.

Miss Grace Piercy and Mrs. May Piercy motored to Charleston, S. C., last week, where they spent several days visiting Folly Beach, Isle of Palms and other points of interest.

Miss Sarah Louise Andrewes returned to her home in Florida Tuesday after spending the winter months in Brevard where she graduated from Brevard High school.

C. B. Putman of Shelby motored to Brevard Saturday evening and was accompanied on his return trip by Mrs. Putman, who returned to Brevard Sunday.

Mr. and Mrs. J. A. Glazener attended the Diamond Jubilee held at Mars Hill College last week.

Jacob Thomas of Shelby, was in Brevard last Friday.

Mrs. B. P. Coleman and children and Mr. and Mrs. Ansel Hart of Travelers Rest, S. C., were guests Sunday of Mr. and Mrs. V. B. Scruggs.

Miss Mattie Lewis, Mrs. Carl Frady and Mrs. Mamie Verdery spent Tuesday afternoon in Hendersonville.

Mrs. L. J. Peacock Jr. and Miss Rechee Summey spent Saturday in Flat Rock visiting Mrs. M. F. Monthead.

Mr. and Mrs. J. M. Tatum of Asheville, spent the week-end in Brevard with Mrs. Tatum's parents, Mr. and Mrs. P. S. King.

Paul Kellar, who is with the Davis-Long Drug company, is spending a week's vacation with his mother in Asheville.

Miss Eliza Henry, a teacher in the Gastonia City schools, spent the week-end in Brevard with her parents, Mr. and Mrs. William Henry.

Misses Gladly English, Katherine English and Rose Schachner spent Wednesday in Asheville.

Misses Agnes, Mildred and Jackie Clayton were week-end guests of their aunt, Mrs. Cos Paxton, in Greenville.

Mrs. J. W. Chapman, who underwent an operation in Charleston, is reported as greatly improved, and will soon be able to return to Brevard where she will spend the summer.

Mrs. Parker of Wilmington, N. C., has returned to Brevard and will open the Parker House on Probert street for the summer.

Mr. and Mrs. Eugene Pendleton spent the week-end at Mars Hill College.

Harold Whitmire, Plato Allison and Ruffin Wilkins spent Sunday in Greenville.

Mr. and Mrs. Thomas G. Moody of Cuba, have returned to Brevard for a visit with Mrs. Moody's parents, Mr. and Mrs. C. C. Yongue.

Mrs. J. A. Schachner and sons were in Greenville Saturday.

Branch Paxton and Sidney Lee were in Brevard Saturday. Mr. Lee is a room mate of Mr. Paxton at Chapel Hill.

Mr. and Mrs. H. V. Smedburg of New Orleans arrived in Brevard Saturday to open their summer home.

Mrs. Belle Williams of Washington, D. C., who has spent the winter months with Mrs. Mary Hampton Mills, has moved to the apartment of Miss Bliss on Probert street.

Mrs. A. H. King, Mrs. Carl McCrary and children, Mrs. James P. Deaver and children, Mrs. J. M. Allison and Mrs. Ernest Webb attended the services at Calvary church in Fletcher, Saturday.

Mrs. M. M. Howard and children of Asheville, were guests of Mrs. Howard's sister, Mrs. Sam Radford, the past week. Mrs. Howard was accompanied on her return trip by her mother, Mrs. McCarroll.

Mr. and Mrs. J. K. Mills and family spent Sunday with Mr. and Mrs. S. C. Yates, in Landrum, S. C.

Mr. C. B. Osborne of Asheville, spent Sunday with relatives in Brevard.

Oakland News Items

Miss Lula Reid returned last week from Knoxville, Tenn., having spent several days visiting friends. Her sister, Mrs. Charles Bennett, accompanied her home and expects to spend the summer with her parents, Mr. and Mrs. E. D. Reid.

Mrs. S. E. Alexander was on the sick list last week, but is reported better.

Mrs. Mary Burgess and little nephew Kile Galloway, spent the week-end at Greenville with their parents, Mr. and Mrs. R. J. Galloway.

Miss Myrtle McCall and Miss Evannand Sanders were supper guests of the latter's grandmother Sunday evening.

Mrs. Clarence Norton visited Mr. and Mrs. Taylor Lee last Friday. Little Miss Mary Lee came home with her and will make an extended visit.

S. L. and J. L. Sanders visited Mr. and Mrs. I. S. Sanders Monday.

Mrs. Waite Reid, Miss Lessie Reid and T. W. Jr. returned to Sapphire last week after having spent the school year in Brevard.

Frank Guy of Morrisville, called on his wife's mother, Mrs. Clyde Chapel, Monday. He is helping move the rock crusher from Lake Texawanda station to some place near Cashiers Valley. Work will begin in a few days, it is said, on State Highway No. 28, to finish the link from Fairfield to Highland. When it is finished, it will be one of the most wonderful roads in Western North Carolina. Curves make thrills in driving, and the road is made up of curves.

Mr. and Mrs. Lee Nicholson and children were picnicking and calling on friends here Sunday.

Clarence Norton and E. D. Randolph called on T. B. Reid Sunday. Mr. and Mrs. Frank McCall left

Only three applications for government loans have been filed by farmers in Orange county. The majority of the farmers have credit to finance the operations and are planting an increased acreage to food and feed crops.

Selica News Notes

May first to spend two weeks with friends in Hot Springs, Ark.

Miss Gladys Gillespie was guest of Miss Evannand Sanders last week.

Burness Alexander of the highway crew, called on friends here Monday.

The class work of the ten Saturday night's singing school taught by Mr. Randolph at Lake Toxaway Baptist church closed last Saturday night, and one would have had to have been present Sunday night and heard the singing to appreciate what has been done. We can't say too much in praise of Mr. Randolph's work.

Miss Leota, his little daughter deserves especial mention, as she was principal organist throughout the entire school. We must not forget to give deserved praise for this splendid singing to the Rosman Quartette Sunday night, and other singers from Rosman. Oak Grove church, too, has some fine singers. Mr. and Mrs. Clyde McCall and their three children are a real class by themselves. Then add Charlie Henderson and others (whom this writer failed to recognize) from Quebec, and you have a sure enough choir. We feel safe in saying that our pastor and the entire membership of our church appreciates the fine cooperation of the visiting singers.

Rev. C. C. Reece preached a wonderful sermon at Catheys Creek Sunday afternoon, which was enjoyed by a large congregation.

Mrs. Johnnie McKinna is spending some time with her daughter, Mrs. Crate McCall, of Cashiers Valley.

Mrs. Eb. Moore spent the week-end with her parents, Mr. and Mrs. Joe Bryson.

H. N. Blake has been on the sick list.

Mrs. Jeff Tinsley of Hendersonville spent Tuesday night with Mrs. L. B. Wilson.

Mr. and Mrs. R. C. Cordell were called to Asheville last week on account of the illness of Mr. Cordell's father.

Mr. and Mrs. Guy English and daughters, Frances and Ruth, Mrs. Floyd Fleming and Mr. and Mrs. Brance Tinsley spent Sunday with Mr. and Mrs. H. W. Barton.

Mrs. T. F. Osteen, who has been ill for sometime, is said to be improving. Lyle McCoy was a visitor in our section Sunday.

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