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G. A. Rouse Editor and Publisher

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VOL. VI

FARMVILLE, PITT COUNTY, NORTH CAROLINA, JAN. 7, 1916

NO. 32

## ANNUAL REPORT OF THE STATE TAX COMMISSION.

**Explains Necessity for State Equalization—Citizens of North Carolina Pay Less Taxes Per Capita for All Purposes Than Citizens of Any Other State—Total Increase in Assessed Values for 1915 Only 10.5 Per Cent.**

"After all the criticism that has or can be made of our taxing system, the net fact remains that under a State government administered with economy we have institutions maintained in keeping with the progressive sentiment of the times; we have a six-months school term in modern school buildings, and are constructing improved roads as rapidly as any State of comparable wealth and development, upon a payment of taxes in dollars and cents, for all purposes, less per capita than that of any other State in the Union."—Annual Report N. C. State Tax Commission.

Raleigh, N. C., Jan. 1, 1916.

The Annual Report of the State Tax Commission for the year 1915, which has just been issued, is of unusual interest on account of its discussion of the equalization problem dealt with by the Commission last summer. In its formal letter of transmission to the Governor the Commission submits the following discussion of this subject:

There has been for a number of years a substantial demand in the State for the exercise of the powers of the State Tax Commission as a State Board of Equalization, based upon a widespread conception that there was great variance in the basis of valuation of real estate as between the several counties of the State, and to some extent in appreciation of the need for larger revenues to meet the increasing needs of a developing State. A careful analysis of returns from the assessment and listing of property for the year 1915 left no room for doubt that the time had come when the exercise of this power was a necessity, and, recognizing the importance of the action taken, we beg leave to outline the conditions leading to this conclusion.

The assessment of real estate was made this year to stand for and become the chief basis of revenue for the State, counties and municipalities for four years. The assessment was made as of the first day of May during the months of May and June, at a time when agricultural and business depression as a result of the European war had reached its maximum. Every form of industry had been challenged to the closest economy. Stocks of merchandise were held at lower volume, and on the farms there had been but little purchase of stock or farming equipment for the past year. As a result of this condition, there was an actual decrease in the value of personal property listed for taxation as compared with 1914. The returns from the counties of the assessment of real estate showed a slight increase as a whole, some counties showing a substantial increase, others no increase, and still others an actual decrease in the total value of their real estate as compared with the quadrennial assessment, and in the latter classification was included some counties that had come to be generally known as under-assessed counties compared with assessed values in other counties. The total net result was an increase in the assessed value of real and personal property of 6.5 per cent. The General Assembly, considering with the greatest care and economy the necessities of the institution of the State for the next two years, had made appropriations based upon an anticipated increase of 10 per cent.

In the light of the returns, which were submitted above to a Bulletin of the General State Census Department, the Commission found that the conditions existing in the State of North Carolina were such that the State Tax Commission was justified in recommending that the State Tax Commission be organized as a State Board of Equalization, with the power to assess and equalize the value of real and personal property in the State, and to make such recommendations as it might deem proper to the General Assembly for the purpose of securing a more equitable distribution of the tax burden.

received and analyzed, evidences were accumulating that agricultural and business depression was a temporary condition that should not be permitted to project itself into four years of the future of the State's finances.

Three courses were available:

1. To permit the valuations to stand and force the State to borrow money to meet feebly its needs for four years of running expense.

2. To make a uniform raise in the value of real estate in all counties adding still further to the burden of those counties that had already assessed their property on a fair basis and made a substantial increase—along with other counties that were known to have under-assessed and in some instances decreased their assessments, and thus intensify and aggravate existing inequalities as between counties; or

3. To secure the necessary increase by undertaking a general equalization as between counties, and, as nearly as conditions could be ascertained, to require those counties that were under-assessed to bear their equal part of the burden, and thus serve the double purpose of equalizing the tax burden while making provision for a moderate increase of public revenue.

We repeat that this situation left no room for choice as to the proper course to pursue.

The Commission gave to this question two months of laborious investigation and careful thought before formulating an order that in good conscience it believed would be equitable in its general results. That order is given in full in this report. Every request for hearing on this order was granted, and, upon the more complete information elicited by such hearings, modification of the original order was made as to eight counties as shown by supplemental order in this report.

The net increase in assessed value of real estate as a result of the equalization order is \$32,118,790. The total increase in assessed value of all property, real, personal and corporate, for the year 1915, is \$85,227,974. The increase at the last quadrennial assessment period, 1911, was 20 per cent; in 1907, 20 per cent, and in 1903, 24.9 per cent. (See last statistical table in this report, page 390.) It will thus be seen that the net increase in assessed value is barely more than half the percentage of increase made in each quadrennial assessment since 1899, and we are confident the increase is more equitably distributed. It is extremely doubtful if the increase of 10.5 per cent will cover the actual percentage increase by acquisition, improvement and construction for a period of four years. In the connection we desire to call attention to the exhibits on the subject of the State Tax Commission's report, which are on file in the office of the State Tax Commission.

ment administered with economy we have State institutions maintained in keeping with the progressive sentiment of the times; we have approached a six-months school term in modern school buildings, and are constructing improved roads as rapidly as any State of comparable wealth and development, upon a payment of taxes in dollars and cents, for all purposes, less per capita than that of any other State in the Union, as conclusively shown by the United States Census Department.

The report of the Commission will be mailed free of charge to any address upon request mailed to the Commission at Raleigh.

### PREPAREDNESS IS VITAL

Preparedness now is the most talked thing in the United States, the lesson that the European war has brought home to us writes in flaming words the paramount need of a more adequate fighting force for the United States of America, if we are to preserve our independence and not become a vassal state paying homage to some foreign monarch or potentate.

"Breathes there the man, with soul so dead  
Who never to himself hath said,  
This is my own—my native land."

Those few lines, written years ago, depict the paramount need of a greater army and navy. They tell true the real thoughts of the patriotic man, "my own—my native land."

There may be some who argue against preparedness who believe that they are right. Who are conscientious in their belief, but they are made up, principally, of mundane cowards and feather legs who are never inspired when the band plays Dixie or strikes up the Star Spangled Banner. They are of the grape juice variety, and imagine, that in following the teaching of Bryan, the pacifist, they are working out the ultimate redemption of the human race from the gory battlefield and the horror and stench of military prison, but have they ever pondered to think for a minute what the future is for the nation that has neither flag, nor national honor?

"Give me liberty or give me death," was spoken by a man inspired. Those words have been handed down from father to son and from son to son, but what will their significance be if we are to discard our armies and trust to Providence for a preservation of our country and our beloved flag? How soon will the spirit of Washington, of Lee and of the South's immortal Jackson die, and we become known as a race without country or flag?—Ex.

Mr. J. H. Savage, who has been occupying the old Dupree residence on Main street has moved back to the farm, and Mr. Jesse Hardy, of Lizzie, has moved to Farmville and is now living in the house vacated by Mr. Savage.

## HOLIDAY SALES LARGEST EVER

**Local Merchants Did Larger Christmas Trade in Farmville History. Are getting Ready for Spring.**

With the close of the holiday shopping the local stores are beginning to clear the decks and get ready for the spring selling which will open up later on.

According to statements made by local merchants the Christmas sales this year were the largest ever recorded in the history of Farmville. This in part bears out the fact that conditions, financially, are not bad even if the European War is on.

### Your New Year Resolutions

WE BELIEVE in New Year resolutions. All over America right now the stockholders and directors of business houses are meeting in annual session to review the work of the past year, take inventories, and make plans for the New Year. "Are we working along right lines?" is the question being everywhere asked. "Is our investment of money and time and talent getting the results it ought to get? And if not, why not? What mistakes have we made that ought to be remedied? Are we using wrong plans in any particular, and if so, what new plans should we adopt?"

Business houses do well to have these annual meetings. If there were no set time for making such reckonings, it is not the rule check up once each year and find out how things are going and why, probably half the business houses in America would drift into bankruptcy.

Both as individuals and as farmers therefore we believe that our readers on the farm will also do well to take inventories and make New Year resolutions. Let each reader take time to think and ask himself the following questions:

What habits have I that I should change?

Am I caring for my land as I ought to do?

Am I making the farm feed itself, leaving my money crops as surplus crops?

Am I driving my work as I ought to do—avoiding idle days and idle teams?

Am I using brain as well as muscle as fully as I ought—reading and studying about my business, planning ahead, testing new methods, getting the best of other men's experiences?

Am I multiplying my own power and making my own time count for most by using the best tools, teams, and machinery for getting results?

Am I as businesslike as I ought to be in the matter of keeping records and accounts, paying bills by check, and avoiding time prices and traveling agent schemes?

Am I doing my duty as husband, father, neighbor, and as a citizen of this community?

We do not say what your New Year resolution should be, Brother Subscriber, but if you will seriously ask yourself each of the above questions and then make a note of the points where your own common sense suggests improvement, we believe you will have a working program by which you can make 1916 the best year you have ever had.—Ex.

### Need for Taxation Reform in North Carolina

SERIOUS indeed is the need for taxation reform in North Carolina, and there is general interest in the announcement that Mr. W. W. Watt of Mecklenburg County is likely to make this the basis of his candidacy for a place on the State Corporation Commission which is also the State Tax Commission. Certainly somebody needs to make it plain how the findings of the wealthy are frequently assessed at from 10 to 30 per cent of their real value, while the poor are frequently taxed on 100 per cent of all the little they have, and then on \$300 extra they haven't got at all (poll tax). Thus Mr. R. F. Beasley recently told in The Progressive Farmer how Union County last spring assessed the farmer's cotton at nine cents a pound, his corn and wheat at \$1 a bushel, his cows at \$5 and his horses at \$100—the little property of the weak thus going on the books at full value whereas right in the adjoining county of Mecklenburg Mr. Watt reports such abuses as the following in dealing with property of the strong: The S. A. L. Railway had four acres of Charlotte land originally assessed for taxation at \$1,500. They protested that \$1,500 was too much and got the assessment reduced to \$1,250. Right along came the Norfolk Southern Railway and took one-fourth acre out of the four-acre total, and straightway the Seaboard claimed \$20,000 for the quarter-acre—and the courts allowed it \$12,500!

We are not concerned with boosting anybody's candidacy, but we do believe somebody should start a crusade to equalize assessments in North Carolina.—Progressive Farmer.

### A Thought for the Week

RESOLVED, That I will so live the coming year that the world will be better because I am alive. I will think, talk and act more kindly and be kinder. I will aim to avoid vain regrets by righteous conduct. I will smile at misfortune and will not be unduly elated when fortune smiles at me. I will try to make nobody sorry that he has had dealings with me.—Selected.

## TWO OF OUR LOCAL BUSINESS MEN MARRY DURING HOLIDAYS

**Mr. G. A. Jones Steals Away to Washington, D. C., and Secures for a companion Miss Louise Reges, while Mr. J. E. Hughes captures one nearer home: Miss Lottie P. Simmons, of New Bern. Others are Scheduled.**

### MRS. FIELDS ENTERTAINS.

Farmville, N. C., Dec. 31st, 1915.

On Wednesday Evening Mr. and Mrs. Roscoe Fields delightfully entertained at their home a number of friends in honor of Misses Novella Horton and Sallie Keel.

The guests were received at the front door by Dr. Harry Keel and Miss Novella Horton, and then ushered by Mr. and Mrs. J. T. Harris into the library, there to be received by Mr. and Mrs. J. W. Parker. After all the guests had arrived and had been served with the most delicious of fruit punches by Mr. J. Loyd Horton and Miss Sallie Keel, a game of Progressive Hearts Dice was soon started. After the respective couples had progressed and re-progressed sufficiently a count was taken and Mr. R. R. Newton was declared the winner. Thereupon he was presented with the prize, a handsome box of stationery, in very fitting words by Attorney J. Loyd Horton.

After this all parties sojourned to the artistically and attractively decorated dining room, where they were served with an elegant course of refreshments. Thence the guests assembled in the parlor, there to enjoy the rendition by Herr E. Wyatt, the popular musician, of several selections from Gottschalk and Newland.

After quite a bit of repartee, wit and humor, leading into the small hour of the night, the guests regretfully departed, bidding adieu to a most charming and entertaining hostess.

Those present were: Dr. Harry Keel with Miss Novella Horton, Dr. H. P. Mosely with Miss Nell Keel, M. V. Horton with Miss Annie Laurie Lang, R. Wyatt with Miss Ruth Ruffin, J. H. Darden with Miss Beulah Keel, Hubert Joyner with Miss Sarah Pollard, R. R. Newton with Miss Tabitha De Vicoat, J. O. Polard with Mrs. Mae Barrett, J. W. Joyner with Miss Elsie Ankew, J. Loyd Horton with Miss Sallie Keel, T. L. Barrett with Miss Rogers, W. D. Diddy with Miss Eleanor Warren, Mr. Moyle with Miss Marie Christman, H. W. Turnage with Miss Ruby Rigby, Mr. and Mrs. J. L. Shackelford, Mr. and Mrs. J. T. Harris, Mrs. Myrtle Bynum, Mr. and Mrs. J. W. Parker.

The Color Scheme bore out the beautiful Christmas Colors of Greens and Red.

### ESTIMABLE LADY DIES SUDDENLY

Mrs. Mag Bynum, Relict of the late Dr. J. N. Bynum, Dies of Heart Failure.

On the night of December 2nd just of the usual bedtime, Mrs. Mag Bynum was found lying across her bed cold in death by her son, Mr. Joe H. Bynum, who had just come in from his labor down the street. Mrs. Bynum, who had crossed the thin year in one had been in a feeble condition for a good many years, and although her death came as a great shock to the entire household community, however it was not altogether unexpected by those who saw her feeble condition. The remains were laid to rest in Chapel Hill cemetery, Jan. 4, 1916. Interment took place at 11 o'clock, and the funeral services were held at the home of the deceased.

### JONES—REGES.

Immediately after the closing of the Farmville tobacco market on which Mr. G. A. Jones is the clever and popular buyer for the Imperial Tobacco Co., Mr. Jones left the city for Washington, D. C. and other points north—it was thought only for a few days' recreation during the holidays, but later came the following message which explains itself:

Mr. George Reges announces the marriage of his daughter Louise to

Mr. Gustavus Adolphus Jones on Tuesday December twenty first nineteen hundred and fifteen Washington, D. C.

Mr. and Mrs. Jones, after a brief tour, arrived in Farmville Friday December 31st, where they have been the recipients of hearty congratulations and best wishes.

His many friends and patrons of the Farmville market were glad to see Mr. Jones back at his post for the reopening Tuesday with an unusually beaming countenance, wearing a smile that told the story.

To Mr. and Mrs. Jones the Enterprise joins in wishing for them a full measure, pressed down, of life happiness and prosperity of the ages.

### HUGHES—SIMMONS.

Mr. J. E. Hughes, accompanied by his cousin, Mrs. Corrie Cox, went to Kingston by auto on Monday, Dec. 27th, where at high noon he was met by Miss Lottie P. Simmons of New Bern. They immediately drove around to the Methodist parsonage where in the presence of a few witnesses, Rev. H. A. Humble, of the Methodist church tied the knot that made them one.

Mr. and Mrs. Hughes returned to Farmville their future home the afternoon of the same day and are now residing at the residence of Mrs. Cox.

The Enterprise join friends in extending heartfelt congratulations and best wishes.

## Rupture Expert To be in Greenville

**WELL KNOWN TO LEADING PHYSICIAN WHO INDORSE HIS METHODS.**

Wm. Sealey, the noted rupture specialist of Philadelphia, is sending his personal representative to Greenville FOR ONE DAY ONLY to minister to the needs of the ruptured public. Thoroughly equipped and prepared to deal with the most difficult cases, interested parties can consult him free at the Hotel Proctor on Friday, January 21, 1916. Sealey's Spermatic Shields, Truss, as used and approved by the U. S. government and the Surgeon General, will retain any case of rupture perfectly, affording immediate relief, and closes the opening in a short time on the average case. It produces results without surgery or harmful injections.

No life is so irritable and sensitive as that of the hips. Clean and delicate examination and advice. Personal references on request. Call out and hear for yourself. The office, 607 Walnut street, Philadelphia, adv.

## Grocery Firm Changes Hands

We wish to announce that we, the undersigned, have bought out the Grocery Firm of J. A. Mirel & Co., and that we expect to keep on hand at all times only the best and freshest groceries obtainable. We shall appreciate the continuance of the liberal patronage given the old firm and shall strive to serve you promptly with all the best of Groceries.

Please as you want, we deliver anywhere in the city.

Our Motto: BETTER GOODS and BETTER SERVICE

**Tee-Smith Company**