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PAYING TAXES IN NORTH CAROLINA

STAGGERING TAX BURDENS

press on receipt.

APRIL 12, 1922

Chapel Hill is a little college town of 1500 inhabitants with 1700 more people in the student body and faculty of the State University. The private property

If so, where is it? Put your finger on it owners are staggering under a local tax rate of \$1.18 per hundred dollars of listed taxables—fifty cents of it for public school support and sixty-three cents for all other town purposes, streets and sidewalks, fire department, police protection, and the like.

In Raleigh the taxpayers are staggering under a total town and county rate of \$1.98 per hundred of listed taxables, with a still higher rate in prospect if the proposed million dollar school bond issue receives a majority vote in the approaching election.

In California, we found a little town with a tax rate of \$3.40 for schools alone, with a tax rate of \$3.40 for schools alone, and a total tax rate of \$7.30 for town and county purposes of all sorts. This little place has a high school property which alone is valued at \$750,000, and the high school graduates last June numbered 125. At this rate, Raleigh ought to have four hundred high school graduates year by year.
"You needn't be surprised", said the

leading local banker. "It's that way all over California. The money we spend on schools, water, and highways, we don't call taxes at all; we think of it as an investment in community progress and prosperity. And believe me, without water, highways, and schools, no town in California would be on the map fifteen minutes. If a man opposes irrigation, highways, and schools in California, he doesn't land in the legislature, he lands in the bughouse

Think of it! A tax rate of \$7.30 per hundred and nobody kicking, or nobody that we ran across in six weeks of residence in this little town last summer.

Betting on Carolina

Not taxes but investment! It is a distinction with a difference—a real dif-

Schools, highways, and health are not a tax burden. They are a community investment, a confident bet on the future of the home town and the home state, as the best town and the best state on earth to look at and to live in.

They are public advantages that draw homeseekers like a magnet, and more folks mean more chances to sell real estate at a profit, more building, more factories and weekly wage envelopes, more trade and bigger profits for shopkeepers, bigger deposits in the banks, bigger business in bank loans and dis counts, and bigger bank dividends. That is what they have in mind, when Californians make a distinction between taxes and investments.

Money for schools, highways, and health, they consider a dead-sure business proposition. Money invested in these advantages comes back at last to property owners and taxpayers-all of it and more

So it will be in Chapel Hill and Ra-leigh. So it will be in the ninety-seven Tar Heel communities that in 1921 voted twenty millions of school bonds.

We have begun at last to bet on our home towns and our home state in the California way. We have gone far in Governor Morrison's day, but we have a long way yet to go. But we are beginning in this state to see a distinction between town taxes and town invest-ments, county taxes and county investments, state taxes and state invest-

ments—just beginning.
Solomon clearly had such a distinction in mind when he said: There is that scattereth and yet increaseth; and there is that withholdeth more than is meet, but it tendeth to poverty. And himself rich and yet hath nothing, and there is that maketh himself and yet hath great riches.

Enriching Carolina

Taxing ourselves poor for schools, highways, and health in North Carolina is a way of getting rich—the only way
We have long been withholding more

than is meet for these purposes and the result has been poverty-real poverty of purse which is bad, and real poverty spirit which is worse, infinitely worse.

Too poor to educate! said Senator Ben Hill to the Georgians just after the ern markets. Civil War; we are too poor not to edu-

cate. The more we pay for education the richer we become.

A town or a county or a state bank-rupted by schools, highways, and health!

on the map.
I am a bull on America, said J. P.
Morgan, who was an investment not a spider-web capitalist, and he sat tight as a winch while the stocks of the American Steel Corporation skidded toward zero.

And Governor Morrison is a bull on North Carolina. He believes in North Carolina and in schools, highways, and health as commonwealth builders.

If he bankrupts the state for these purposes North Carolina will suddenly look bigger on the map than California ever did.

California has climate, but North Carolina has folks—if only the folks them-selves could realize it.

If only we could come to believe in ourselves and to invest liberally in ourselves and our state in the California way, that state couldn't hold a candle to this state in a thousand years.

We are a great state, and we are moving toward the top, but we are not moving fast enough and the top is still far above us.

And speaking of taxation, the two main matters in this or any other state are (1) tax equalization, and (2) efficiency in handling public moneys.

A dollar of service for every dollar of taxes is the cry of the farmers, and they are everlastingly right about it.-E. C. B.

STILL AHEAD

The income tax returns coming to the office of Gilliam Grissom, collector of internal revenue, indicate that North Carolina has been hurt less than any other Southern state by the business depression. At least this is the impression the collector has from the reports he gets from other states.

About four million dollars have been

collected from over 42,000 taxpayers. Most of the returns come from the smaller taxpayers, for about a thousand of the larger taxpayers have asked for and been granted extensions. these come in, the collector believes that the returns from this state will run more nearly up to the returns for the previous year than in any other Souththis year because of the business depression, and also because of the increased exemption allowed married men. -Raleigh Times

THE SOUTH OF TOMORROW

The South has nearly one-third of the total area of the United States.

It has a greater combination of natural advantages than any other equal area in the world.

It has three-fifths of the coast line of continental United States

It produces over 60 percent of the world's cotton.

fourths of the world's sulphur supply.

It has practically all of the aluminun industry of the United States based on Southern raw materials.

It has three-fourths of the coking

coal area of the country. of all Europe including Russia; and five times as great as that of all Europe excluding Russia.

percent of the entire supply in this country.

forest area It has 55,000,000 acres of reclaimable dertake or what profession he wet land, which, when drained can be ter if you tell him nothing of the busi

with which to feed the country.

It is already annually shipping several hundred thousand carloads of early vegetables and fruits to Northern and West-

It has nearly 60 percent of the cotton

Released week beginning April 10)

KNOW NORTH CAROLINA Hogs in North Carolina

Students now in school will live to see solid train loads of hogs in North Carolina going to market.

This business will belong to North Carolina, not necessarily because of the boll weevil invasion, but by right of conquest.

As compared with the corn-belt farmer, the North Carolina farmer can produce pork cheaper. He has a better market. He can hit the high market before the corn-belt farmer gluts it.

Immediately someone will question the first advantage stated above; he will say, what about that cheap corn? I can only answer: he raises it in North Carolina. If a low price for farm products is an advantage, the cotton belt should be rolling in wealth.

We are all aware that a high order of intelligence is not necessary to grow cotton; it is of a sort with that which attempts to starve cheap gains on a hog, and sells oily hogs out of the peanut fields on the lowest market of the year. Profits from such hogs are, as Ring W. Lardner would put it, about as conspicuous as a dirty finger nail in the third grade.

Profitable pork production is a man's game, and it is worth his best effort. There is nothing in it for the man who is too indifferent to study the rules, or too indolent to mix and feed proper rations.

When the possibilities of pork production are properly understood throughout the cotton belt, the unpainted shack will give place to the modern comfortable home, and happy smiles will replace care-worn expressions. - W. W. Shay, Swine Division, State Farm Extension Ser-

consumption of American mills.

The exports from Southern ports in 1921 were \$1,867,000,000, compared with \$356,000,000 from the entire Pacific

facts of equal interest will be found in the Blue Book of Southern Progress is ed by the Manufacturers' Record. Baltimore. Price 30 cents.

THIS IS MY NATIVE LAND

Every boy or girl who leaves school in Western North Carolina without knowing thoroughly what Western North Carolina is, goes into the business of a tremendous handicap Since most children will give their adult years to the section in which they wer It has the greatest natural gas fields known in the world.

It has the largest sulphur deposits known in the world, producing three-known in the world producing three-known in the world. his homeland. With such knowledge, the young Western North Carolinian possesses the chart of achievement and the map of opportunity. He knows what his surroundings offer to his tastes and gifts. He begins life with the inspiration that comes from an apprecia-tion of the wonders in this his native Its coal area is twice as great as that land. He can be given this information f all Europe including Russia; and five by being assigned to the writing of com positions and essays. Text books are not essential.

It has, according to Government reports, an estimated oil reserve of 55 be a contribution of incalculable value future citizens North Carolina, It would mean guid It has 40 percent of the country's ing the child to adult success. talk to a boy of what work he will un-It can raise the cotton and the wool with which to clothe the country and much of the world, and the linear far more to him. ness that is here or the development The products and mean far more to him than the para sangs that Xenophon's army marched or the rivers that Caesar crossed.

How many boys leaving our schools know that we have in Western North Carolina the biggest wood-pulp mill in the world and that at the foot of the mountains is the next to the largest

duminum plant on the globe? How many know of the wonderful mining resources in Cherokee and Clay, or of the water power in our foothill and mountain counties? What do they know of our manufactures, markets, and or-chards, or why the tourists from all the world come here? When have they been told that here, at their very doors, is the garden spot of the miracle state of the Union? And what do they know of the wonders and amazements in the riches, records, and rise of North Carolina as a whole?

If they are not taught these things, they are deprived of useful knowledge and robbed of high inspiration. There is no better weapon to give a boy for life's battle than the realization of the work which his fathers have done and he is expected to carry on.—Asheville

THE RURAL PLAYGROUND

When we were children, "staying at was one of the joys of going to school, but after a few weeks of it interest flagged and we roamed aimlessly about listening to the gossip of the larger girls or watching the "wrastng" of the older boys.
With the introduction of organized

play, first in the cities, and now extended to the rural communities, the noons prove all too short. The Univer noons prove all too short. The University of North Carolina, always in the van of any new educational movement, has just issued a little pamphlet, by Harold D. Meyer, supervisor of field work in the School of Public Welfare, giving some comprehensive suggestions for the rural playground. The major object is to create a finer citizenship through one of the best agencies of proper training-play.

Mr. Meyer gives twenty-five useful suggestions for the successful conduct of a playground, and also a few good general hints on teaching a game. These are followed by a series of games for the different grades and an excellent bibliography of playground literature. -National Journal of Education

THE PROSPECTOR

appeared here this week. This is the official organ of Professor Hibbard's

with four full pages of illustrations and thirty pages of reading contents, and thirty pages of reading contents, consisting mostly of essays, sketches, and poetry. Most of the contributions are by members of the class, but the magazine also contained a poem, The Aftermath, by DuBose Heyward, and another entitled Sall's Gap, by the popular North Carolina poet, Mrs. Dargan.

Last year Professor Hibbard's class took over one of the issues of the Carolina magazine and put out one of the best numbers of the year. The editorin-chief of The Prospector is C. L. Moore, and the business manager F. T. Thomp on.—University Press Service.

CAROLINA LAW REVIEW

It was announced today that the fac ulty and students of the Law School of the University of North Carolina have completed arrangements for The North Carolina Law Review to be issued quarterly during the school year.

The Review will be conducted by an

editorial board consisting of the members of the law faculty and a number of second and third year law students selected for excellence in scholarship. The faculty editors are: Dean L. P. McGehee, and Professors P. H. Winsston, A. C. McIntosh, M. T. Van Hecke, and R. H. Wettach. The student editors for the June number are: C. G. tors for the June number are: C. G. Ashby of Raleigh, B. W. Blackwelder of Concord, R. H. Frazier of Greensboro, W. A. Gardner of Wilson, W. D. Harris of Sanford, D. W. Isear of Wilson, B. B. Liipfert of Winston-Salem, F. B. McCall of Charlotte, R. M. Moody of Murphy, T. O. Moore of New Bern, I. B. Nayyana of Wilmigator, C. I. I. B. Newman of Wilmington, C. L. Nichols of Brevard, N. Y. Pharr of Charlotte, Richmond Rucker of Winston-Salem, W. T. Shaw of Raleigh, and J. G. Tucker of Plymouth. Professor M. T. Van Hecke will be the editor in charge.

The Review will be mainly devoted to discussions of important topics of common law, equity, public law, court pro-cedure and legislation, of interest to North Carolina lawyers and judges. Particular attention will be given to the significant current decisions of the Su-preme Court of North Carolina, of the Federal Courts in this state, and the United States Supreme Court. These discussions will take the form of general articles, editorial notes, comment on recent cases, and occasional reviews of new law books.

It is hoped that the first number will appear early in June.-University Pub-

LIVE-AT-HOME FARMING

Over \$3,000,000 were sent out of Craven county last year for food and feed that might have been produced on Craven farms, is the astounding fact brought out by an investigation just completed The Prospector, the latest arrival in by the New Bern chamber of commerce the publications' field at the university, in cooperation with local wholesale gro-

Two items alone accounted for a milclass in English 21, and was prepared by members of the class with an eye to artistic as well as literary effect. The make-up of the publication is common to every garden—such as to-patterned after Theatre Arts Magazine, matoes, corn, and beans; and canned milks were imported last year for consumption by Craven families.

While the figures compiled by the chamber of commerce are not intended to be accurate to the dollar, they are believed to be conservatively approximate, and they go to show what has mate, and they go to show what has been happening in agricultural circles in a typical eastern Carolina county. While the farmer has been staking his all on cotton and tobacco; he has not merely left the townsman to shift for himself in securing food, but has apparently joined his city brother in importing food for himself and his stock.

BANK ACCOUNT SAVINGS IN THE UNITED STATES

In All Banks, Year Ending June 30, 1920

Based on Report of the Comptroller of the Currency, 1920. R. F. Marshburn, Duplin County Department of Rural Social-Economics, University of North Carolina

Rank State Savings Deposits		Rar	nk State	Savings Deposits	
1	New York	.\$2,601,287,000	25	Louisiana	\$94,708,000
2	Massachusetts		26	Connecticut	83,208,000
3	Pennsylvania	. 1,204,736,000	27	Kentucky	
4	Ohio		28	Tennessee	
5	Michigan	. 617,695,000	29	Montana	
6	Minnesota	. 441,095,000	30	New Hamps	hire 69,037,000
7	New Jersey	400, 399, 000	31	Colorado	67,968,000
8	Wisconsin	. 351,168,000	32	California	67,210,000
9	Indiana	. 269,742,000	33	Mississippi .	60,506,000
10	Missouri,	224, 269, 000	34	Texas	57,284,000
11	Rhode Island	206,599,000	35	Oregon	54,492,000
12	Oklahoma	. 185,497,000	36	Alabama	44,695,000
13	Illinois	. 140,273,000	37	Florida	44,580,000
14	Maryland	. 133,411,000	38	Maine	43,564,000
15	South Dakota	. 133,138,000	39	Utah	42,837,000
16	Vermont	. 130,943,000	40	Nebraska	
17	Virginia	. 127,912,000	41	Delaware	
18	North Dakota	. 119,122,000	42	Arkansas	31, 159, 000
19	Georgia	. 117,917,000	43	Idaho	30,806,000
20	Washington	116,949,000	44	Kansas	
21	North Carolina	116,154,000	45	Nevada	13,932,000
22	Iowa	. 108,961,000	46	Wyoming	13,360,000
23	West Virginia	. 105,990,000	47	New Mexico	12,681,000
24	South Carolina.	95, 129, 000	48	Arizona	3,361,000