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IMPROVED COUNTY GOVERNMENT

COLLECTING THE REVENUE

One phase of county government in which North Carolina counties are deficient is in collecting the taxes. Strangely, this deficiency is not characteristic of other states. In most states taxes are paid with regularity and promptness, and consequently are collected at less cost and with less loss than in this state. It has become a habit with North Carolina taxpayers to be dilatory about paying taxes, even to wait to be coerced. Tax delinquency is so common that it has lost its stigma. These practices help explain why the tax rate is so high.

Delay in Collecting

Taxes become due the first of October but if a taxpayer wishes to defer payment until April he may do so. The penalty is trifling, and in many counties is not imposed at all. Why should he be in a hurry? The sheriff is supposed to have collected all taxes which are solvent by the first of May, but more often than not he has not done so, and so the commissioners extend the collecting period for several months more. There are counties right now which are collecting 1925 taxes from 1926 crop receipts, and they expect to wait until the fall of 1927 to collect 1926 taxes. Moreover, there are counties in which there is a large volume of 1923 and 1924 taxes still uncollected. No other state, to my knowledge, permits such dilatoriness in paying taxes. In Virginia there is a penalty of five percent after thirty days, in Tennessee seven percent after three months, and in Georgia double taxes after thirty days. North Carolina needs to impose a stiffer penalty.

Sheriff Too Lenient

This state is unlike other states, too, in that it makes the sheriff tax collector. The sheriff is a political officer; his re-election depends upon his popularity and he cannot afford to press tax collections too hard. There is a sheriff now and then who establishes a good record as a tax collector, but most of them do not. In fact it is hard for a sheriff to collect promptly if his predecessors have been inclined to be lenient. There are a few counties that are collecting taxes in a very creditable manner, but it will be found that they have been several years building up the morale of the taxpayers. When taxes are collected promptly the county loses less from insolvents, has a smaller volume of land sales, and most of all, has the use of current revenues to meet current expenses. The variable degree of efficiency which prevails in this respect may be illustrated by the following examples. In one county the treasurer had been paid only 59 percent of the taxes five months after collections began. In another county, on June 30, 1925, collections for the three previous years combined (1922, 1923, 1924 taxes) amounted to 55 percent of the charge. In a third county, deposits with the county treasurer up to June 30, 1925, amounted to 72 percent of the 1924 and 1925 taxes. The sheriff had not kept separate the collections for each year. In contrast with these counties there are others which are collecting 96 to 98 percent of the levy within the normal collecting period (that is before the first of May.) Edgecombe and Mecklenburg counties deserve commendation in this respect.

Delinquents not Penalized

When it comes to exerting pressure on the delinquents there is just as much difference in practice. In Edgecombe county land sales amount to only three or four thousand dollars, practically all of which is redeemed within the twelve months allowed by law. In a neighboring county land sales one year exceeded sixty thousand dollars and a year later very little of this property had been redeemed. Some counties do not charge the twenty percent allowed by law, thus putting a premium on delinquency. Many counties do not sell land for taxes until several months, or perhaps a year, after the time contemplated in the law. Tax delinquency is not determined by a county's poverty or wealth, nor is it a matter of good and bad seasons, so much as it is a matter of custom. In some counties it has become a habit to pay promptly and in others to be dilatory.

The cost of collecting taxes in North

Carolina counties is excessive and the leakage in collecting is so great that a considerable portion of the taxpayers' money never reaches the treasurer. Combine this loss with the interest paid because of delay in receiving the revenues, and the total loss is appalling.

If everyone went to the courthouse and paid his county taxes within sixty days after they became due, as taxes are paid in any well governed city, the collecting cost would be insignificant.

Recommendations

The State Commission on County Government in its recommendations states in substance that it believes that the collection of all revenue should be placed in the hands of an official carefully selected by the Board of County Commissioners, and he should be held to a strict accountability for the collecting of all funds, and for depositing the same with the county treasurer as they are collected.

The banks should pay interest on such deposits. The tax collector and the treasurer should be required to give ample bonds, and so should the banks that receive the deposits. On the day set for final settlement the collector should be required to settle, and all unpaid taxes should be charged against the taxpayers for the next year. The collector should not be permitted to cover his mistakes for one year by collecting from the ensuing year. The penalties authorized by law should be rigidly and consistently imposed, and possibly should be increased. In certain counties the commissioners might name the sheriff as tax collector, but when performing this function, he should be held to a strict accountability by the commissioners.—Paul W. Wager.

RELIGION ON THE CAMPUS

It is claimed, according to the Literary Digest, that a hundred years ago there was only one Christian Communicant among the students in Princeton college. The cause of religion is making great advance in the colleges of America, according to Dr. William Chalmers Covert, general secretary of the Presbyterian Board of Education. The marvelous expansion in church equipment at the University of North Carolina, and the employment of a dean to head up a school of religion is typical of what is going on in colleges and universities elsewhere. The churches at Chapel Hill represent an investment of around eight hundred thousand dollars. There are very few small towns in the United States that compare with Chapel Hill in church buildings.

"At least \$2,000,000 in buildings and equipment has been provided within the last six or seven years to aid in advancing the spiritual welfare of the students at the University of Illinois, and new developments are under way. At the University of Chicago the new \$1,700,000 chapel now being erected is destined to exert a notable influence for good upon thousands of students. It is worthy of remark that fifteen years ago only 8 percent of Methodist ministers came from non-denominational institutions. Now the number is 44 percent.

"As a matter of fact, the cause of religion has made greater progress in college life in this country since the World War than in any other similar period in American history. At great colleges and universities all over the land parish houses have been built under church auspices alongside beautiful houses of worship, and the combined social and spiritual service thus furnished under trained leadership has attracted scores of thousands of students.

"Religious life in the colleges never has been at a higher level than it is now, nor has it been marked previously by such tolerance and good-will as prevails at present.—Chicago News, reprinted in The Literary Digest.

EDUCATE FOR CITIZENSHIP

Educating for Citizenship was the topic discussed at the last meeting of the North Carolina Club. Professor P. W. Terry presented the paper, and a discussion followed his talk in which many of those present joined,

THE PUBLIC LIBRARY

After the church and the school, the free public library is the most effective influence for good in America.—Theodore Roosevelt.

The better part of every man's education is that which he gives himself, and it is for this that a good library should furnish the opportunity and the means.—James Russell Lowell.

The public library is America's continuation school. It is the most democratic of American educational institutions.—William Allen White.

Professor Terry traced the development of the public school system in America from its beginning, attempting to show the importance attached to those subjects which deal with the development of an enlightened citizenry.

The motive back of the first public schools was a religious one, and had as its chief characteristic the study of the Bible and all things spiritual. Those in charge of the movement were interested in educating the students in a heavenly citizenship, and were inclined to forget the need of a sound education in temporal matters.

About 1890 a change in the educational system was brought about, and a course in History and Civil Government introduced, with the study of history predominating. The new curriculum was put into effect by a group of historians, and it was only natural that their subject should fill up the major part of the scholastic program. Wars were emphasized, and the requisites for citizenship were touched but lightly.

The old program has been vastly improved. Courses dealing with the most vital problems of the state and nation are now offered. Courses in civics are now more than an anatomical analysis of government. The emphasis is placed more on the practical problems of government and society. Such vital problems as immigration, labor and industry, public health, recreation, transportation, cooperative marketing, now have a place in the course. In a word, an attempt is made to understand community relationships. The book information should be supplemented, says Prof. Terry, by actual contacts with the agencies and institutions of government. Visit the fire engine house and talk to the firemen; attend a meeting of the city council or of the county commissioners; attend a session of the police court; talk to the policemen, the postmen, and other civil employees. Make civics real.

Training for citizenship calls for more than information about government, however. The greatest teacher is experience. Learn the lessons of citizenship by being a citizen in the school community. Organize the school along the lines of a community organization and permit the students to participate in its government. That is the best way to learn the habits of cooperation and self-government.

PUBLIC LIBRARIES

Massachusetts ranks first in the United States in public libraries. For every inhabitant she has two and one-fourth books in her four hundred and twenty public libraries. The New England states all enjoy high rank in public libraries, the only other state keeping company with the New England group being California. Massachusetts and Vermont together have almost as many public libraries as all the Southern states combined.

North Carolina and Arkansas share last rank in volumes in public libraries per inhabitant. We average six-one hundredths of a volume in public libraries for each inhabitant in the state. In other words, for every sixteen people in the state we have one book in a public library. Not quite a book to every three families. If books in public libraries in North Carolina were multiplied thirty-seven times over, we

would then be one a parity with Massachusetts, and only a little better than all the New England states combined. The United States average is nearly two-thirds of a volume in all public libraries per inhabitant. The average for North Carolina is less than one-tenth the average for all the states. In other words, if our public library facilities were multiplied ten times over we would be up to the average for all the states.

Two Postage Stamps

The expenditure on public libraries in North Carolina is four cents per inhabitant, the price of two postage stamps! Think of it. Two postage stamps per inhabitant to support the most democratic of all public service institutions. And only two states, Arkansas and Mississippi spend less, their average being one postage stamp. The average expenditure for all the states, little as it is, is nearly nine times the average for North Carolina.

However in the use made of books provided, North Carolina shows up much better. The average book provided seems to be read upon an average of about eight times during the year. The circulation averages nearly a half volume per inhabitant in the state. Although we rank last in volumes in public libraries per inhabitant, eight states rank below us in volumes borrowed per inhabitant. Which appears to be proof that North Carolinians will read if reading matter is made available.

Rural Folk Lack Service

The low rank of North Carolina in public libraries is largely the result of

our excessive rural ratios. The rural population generally has not been provided with reading facilities as has the urban population. Only six percent of the urban population of the United States are without public library service, while eighty-three percent of the rural population are without such service. Nearly one half of the counties of North Carolina are without public library facilities of any sort, and only twelve counties in the state have contracts with city libraries by which in return for public fund appropriations the city library service is extended to the country people. Durham and Guilford counties each appropriate four thousand dollars to their respective city library. The other ten counties appropriate lesser amounts.

"The use made by rural folk of the library facilities they have, the growing interest in books and library service on the part of rural leaders and organizations, the rising standard of rural living, the advance in rural education, show that the time is ripe for rural library extension.

"Inequality of library opportunity between city and country is too undemocratic to continue."

California has done more than any other state to equalize the reading opportunities of city and country folk. Of her fifty-eight counties forty-five now have county-wide library service. Her county libraries are tax supported and a fleet of library trucks take the books to the very door of the farm houses. Hers is the only solution to the problem of providing library service to rural people, and North Carolina is predominantly a rural state.

PUBLIC LIBRARIES IN THE UNITED STATES

In the following table, based on Library Extension, American Library Association, just off the press, the states are ranked according to volumes in public libraries per inhabitant, the last column in the table. The parallel columns give the number of public libraries in each state, income or expenditure per inhabitant, and the annual circulation of volumes per inhabitant. The table does not include school, college or private institutional libraries.

Massachusetts leads with 2.22 volumes in public libraries per inhabitant. She ranks second in circulation per inhabitant, first in number of public libraries, and ranks second in expenditure per inhabitant.

North Carolina shares last place with Arkansas, both states averaging .06 volumes in public libraries per inhabitant. In per inhabitant expenditure on public libraries North Carolina ranks forty-sixth, the amount being four cents, or two postage stamps.

U. S. average is .62 volumes in public libraries per inhabitant. The average expenditure is 33 cents per inhabitant, and the average circulation is 2.13 volumes per inhabitant.

Department of Rural Social-Economics, University of North Carolina.

Rank	States	Number of Libraries	Income or expenditure per inhab.	Circulation per inhab.	Volumes per inhab.
1	Massachusetts	420	\$.85	4.81	2.22
2	Vermont	241	.42	3.46	2.20
3	New Hampshire	252	.58	3.92	2.10
4	California	272	1.08	7.93	1.80
5	Connecticut	190	.48	3.98	1.48
5	Rhode Island	67	.69	3.46	1.48
7	Maine	221	.20	2.33	1.46
8	New Jersey	264	.39*	1.96*	.98*
9	Indiana	227	.60	3.70	.87
10	Wyoming	20	.73	2.59	.86
11	New York	614	.50	3.04	.82
12	Oregon	62	.66	4.23	.81
13	Ohio	208	.64	3.69	.75
14	Michigan	186	.60	2.66	.69
14	Wisconsin	216	.34	3.08	.69
16	Iowa	232	.31	2.62	.67
17	Utah	49	.38	3.09	.63
18	Washington	137	.42	3.53	.65
19	Colorado	68	.29	2.58	.64
19	Minnesota	150	.60	2.63	.64
21	Delaware	11	.22	1.96	.59
22	Illinois	302	.38	2.91	.57
23	Nebraska	216	.23	1.98	.56
24	Montana	52	.25	1.93	.55
25	Missouri	61	.26	1.63	.47
26	Florida	82	.18*	.60*	.44*
27	Idaho	34	.16	1.51	.42
28	Maryland	86	.21	.86	.36
29	South Dakota	63	.18	1.51	.34
30	Arizona	11	.13	1.10	.33
31	Kansas	167	.15	1.86	.32
31	Pennsylvania	216	.20*	1.19*	.32*
33	Nevada	8	.12	1.03*	.30*
34	North Dakota	57	.12	.77	.28
35	Kentucky	67	.09	.74	.22
36	Tennessee	30	.10	.64	.21
37	Oklahoma	86	.13	.86	.18
38	New Mexico	22	.05	.40	.16
39	South Carolina	45	.05	.28	.15
40	Louisiana	17	.06	.38	.14
41	Texas	41	.06	.49	.13
42	Alabama	35	.05	.37	.11
42	Georgia	116	.07	.50	.11
42	Virginia	41	.07	.36	.11
45	West Virginia	18	.05	.28	.09
46	Mississippi	29	.02	.26	.08
47	North Carolina	75	.04	.45	.06
47	Arkansas	21	.02	.18	.06

*Data incomplete.

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