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CENSUS VERSUS TAX VALUES

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The table which appears elsewhere is a specimen study designed to throw some light on our policy, or lack of policy, in listing properties for taxation. The table presents in parallel columns the average value of horses as reported by the 1925 census of agriculture and as reported by the 1925 tax books.

In Brunswick county the tax value of horses is nearly ninety-four dollars, on an average, or about six dollars above the average census value of horses in Brunswick. In Polk county the average horse is taxed at about thirty-five dollars, or one-half the average value of Polk county horses as reported by the Census Bureau.

There are only three counties in the state whose horses upon an average are listed for taxation above the average value reported by the Census Bureau for those counties. In a large number of counties the tax value is from one-half to two-thirds of the census value.

It will be noticed in glancing at the table that the census value of horses in the different counties is fairly uniform, while the tax value is anything but uniform. One mountain county will have horses listed at a high figure and another at a low figure. One urban county will have them listed at a high average value, while another urban county allows them to be listed for taxation at a low value. Two coastal plains counties will lie next to each other physically, but they will be widely separated in the accompanying table. All that one can say is that there is no uniformity among the counties in listing for taxation property as nearly uniform in true value upon an average as horses. And this is true of every other form of property that goes on the tax books.

Tables comparing the census value with the tax value of other forms of livestock show the same situation to exist. For instance cattle are listed at an average of nearly six times as much in one county as in another. In only one county are cattle listed for taxation at a figure higher than the Census figure. In a large number of counties cattle are listed at ridiculously low values, averaging from seven to fifteen dollars in twenty counties.

Vary in Same County

A most interesting point is the lack of uniformity in proportionate values put on the different forms of livestock in the same county. For instance Brunswick county assesses horses at a higher average value than any other county, but she ranks next to last in the average tax value of cattle.

It would be most valuable to be able to compare the tax values of real estate with its true value in city and country areas, but even approximate data for such a comparison are not available. It is safe to say that there would appear the same lack of uniformity as found in the true and the taxed values of personal property for which data are available.

Need Uniform Listing

We can think of no single excuse for the indiscriminate way in which the various forms of property are listed for taxation by the various counties. That property ought to be listed uniformly the state over is clear to everyone. That there is no semblance of uniformity in listing property of any sort is equally clear. Why we permit the existing conditions to continue to exist is hard to understand.

We sympathize with any commission that attempts to pass judgment on the percent of property that is listed for taxation in the different counties of the state. The problem is immensely complicated by the fact that in a given county the different forms of real and personal property are listed at varying percents of their true value. It is not humanly possible to do more than approximate justice in distributing the three and a quarter million dollar equalizing fund provided by the recent legislature. And it never will be possible to distribute this increasingly large fund equably until the state provides a plan that will insure the listing of all forms of property the state over at a uniform percent of their true value.—S. H. H., Jr.

THE LAWYER'S PLACE

At the last meeting of the North Carolina Club Frank C. Upchurch, a senior in the law school, read a paper on "The Lawyer's Place in a Democratic State."

After emphasizing the need for trained leadership and an educated citizenship if democracy is to be perpetuated, Mr. Upchurch declared that there is probably no profession today that can wield as much influence as the lawyers. We are represented largely by the lawyers in congress and in our state legislatures. They hold many of the most important executive positions. Yet oftentimes lawyers who hold responsible positions in the public service display a profound lack of social vision. Along with his legal training a lawyer should acquire a liberal education in the social sciences.

The very nature of a lawyer's training and knowledge makes it his duty to render political service. He is under a peculiar obligation to volunteer his services in times of political crises and to be ready at any moment to contribute everything within his power to the improvement of the laws and of the processes of justice.

The lawyer owes also a duty to the court. It is his duty to the court to aid in ascertaining the truth, and in securing equal and exact justice. Too often the ambition of the lawyer is solely to win his case, even though it represents a gross miscarriage of justice. We admire the type of lawyer who will turn his back on money and fight for the things which he believes to be just and honest. The public looks to the lawyer as a defender of justice, and it is a breach of trust when lawyers use their profession solely as a means to fill their own pockets. The shyster lawyer is condemned as one who darkens the profession and on that account injures the honest lawyers. We also condemn the lawyer who puts property rights ahead of human rights.

As a Citizen

Mr. Upchurch said that he thought the lawyers should be more active in their community life than any other class of citizens. They come in contact with the public and are in a position to mold public opinion. They can exert a beneficial influence on the thought and character of their community. They should assume responsibility and accept positions of leadership when called upon to do so.

The speaker also criticized the legal profession for following precedent so slavishly. No other profession follows old forms and customs as does the law. Oftentimes adherence to a precedent means the defeat of justice. Many cases could be decided on the basis of equity more easily and more justly than in accordance with precedents.

In conclusion Mr. Upchurch urged greater respect for law and more cooperation on the part of the citizens in its enforcement.

NEW YORK PLANTS TREES

The Forest Worker, published by the Forest Service of the United States Department of Agriculture, has the following statement about New York's activities in forest planting. The item was printed in the January issue:

"The final score for forest planting in New York State for 1926 shows the output of the state nurseries as 20,481,112 trees. This exceeds the combined production of 1924 and 1925. There was a remarkable increase in school forests, schools ordering more than twice as many trees as in the preceding three-year period. The number of municipal forests in the State grew during the year from 153 to 217 and municipalities received 2,482,900 of the trees distributed by the State. The State itself planted 5,058,950 trees.

"Orders for young tree to be planted in the spring of 1927 which had been received by the conservation commission of New York up to November 17 totaled 5,500,000."

COMMUNITY LOYALTY

We will never bring disgrace to this, our City, by any act of dishonesty or cowardice, nor ever desert our suffering comrades in the ranks. We will fight for the ideals and sacred things of the City, both alone and with many; we will revere and obey the City's laws, and do our best to incite a like respect and reverence in those above us who are prone to annul or set them at naught; we will strive unceasingly to quicken the public's sense of civic duty. Thus in all these things we will transmit this City not only not less, but greater, better and more beautiful than it was transmitted to us.—Oath of the Athenian Youth.

THE PITTSBURG PLAN

The recent General Assembly provided for the appointment of a commission to study the matter of taxation for the purpose of seeing what improvements if any can be made in it. The ablest men in the state, or out of it, ought to be secured if possible for this work. The recommendations which they will make, presumably, will be the fruit of diligent investigation and should be of great value to the commonwealth.

In Pennsylvania practically all municipal revenue is derived from taxes on real estate which is assessed in separate items for land and buildings at sixty percent and eighty percent of value. The rate of taxation in cities of the second class like Pittsburg and Scranton, is lower on buildings than it is on land, in fact about half. As a result of this discrimination it is claimed that building has been stimulated very greatly in Pittsburg. It does not pay to keep vacant land when the tax rate on it is high. People who own such property—either build or sell. Land speculation is discouraged and when a man buys a lot he builds a house on it. Large manufacturers in Pittsburg like the plan of taxation there and feel justified in making expenditures for enlarging their plants. The building and loan and real estate people approve of the plan and in fact it seems to be giving general satisfaction. Pittsburg is one of the greatest industrial cities in the world and any plan of taxation that gives satisfaction there is worthy of study. Maybe our State Tax Commission will look into it.—The Beaufort News.

THE PINEY WOODS

"When the forests go, the waters go, fish and game go, crops go, herds and flocks go, fertility departs. Then the age-old phantoms appear, stealthily one after another—flood, drought, fire, famine, pestilence."—Robert Chambers.

This is the ultimate picture which we may never live to see in the South but which China, India and some of the older densely populated countries have seen to the last detail.

Where the axe, saw and skidder leave nothing standing and annual fires follow, the balance of nature is too badly disturbed to recover of her own accord. The shade and the leaf mold which holds the water are destroyed and the soil alternately washes and bakes. Live-stock and crops suffer from the lack of natural soil waters. Winds sweep unhindered into violent storms and aid water in eroding the soil. The song and game birds disappear and crop-damaging insects increase. Gullies form, the streams fill up and the area becomes a non-productive waste.

The farmers of the South grow one crop for which buyers will pay a good price in the field, harvest the crop and haul it to the railroad, and this crop is pine timber. No other agricultural crop has ever seen such an eager market. Crop production in this country is keeping ahead of the demand and we have periodic over-production of all the major crops except timber. The nation is using its timber four times faster than it is growing and the South will not be producing its own timber needs in ten years according to reliable estimates. The farmer is one of the heaviest users of timber. Most farms have rough idle land that should be growing pine timber.

From a 45-year-old stand of longleaf pine this station has sold stumps for

a net return of more than \$100 per acre, leaving a stand 20 feet apart for further growth. This growth cost nothing but the use of the land which was grazed in the meantime. Figures are available which show that cut-over lands may be made to produce, in 50 years, twice the average number of board feet per acre that was in the virgin forest. Returns from thinnings and turpentine will come in 15 to 20 years, at which time the timbered land will have a sale value or it may be held as a heritage more valuable than life insurance. Large holdings may be so handled as to produce a perpetual cut for timber or paper.

Reforestation is of interest to timber owners, farmers and business men alike. The taxable value of a second growth would reduce taxes for all.—U. S. Dept. of Agriculture.

NEW LAW BOON

To Vermont goes the distinction of being the first New England state to pass legislation which provides for uniform marketing of products raised by agriculturists.

Under the terms of the legislation the commissioner of agriculture is authorized to establish grades and standards of farm products, the idea being that by cooperation between the states such standards as are established shall be uniform throughout New England.

The legislation was proposed by the New England Council, and approved by the New England Farm Marketing Con-

ference, and endorsed by the commissioners of agriculture of all six New England states and the governors of those states.

Praised by Jardine

Such a program for New England farm marketing was praised by U. S. Secretary of Agriculture Jardine.

E. H. Jones, commissioner of agriculture in Vermont, in commenting on the legislation said, "New England agricultural economists unanimously agree that the emphasis which has been laid upon increased production of agricultural products should now be superseded by an organized effort to place these products upon the market more efficiently. To this end, a plan was promulgated by the New England Council for the enactment by the several New England legislatures of a uniform bill for establishing grades and standards on farm products under which they may be marketed in an approved manner.

"The Vermont legislature recognized this opportunity to advance its agricultural interests.

Plan is Practicable

"The plan is both essential and practicable. It provides a method under which the farmer may offer his products to the buyer under a state guaranty that the contents of the package will be found as represented and is, therefore, a service to producer and consumer alike."—Daily Southerner.

CENSUS VERSUS TAX VALUE OF HORSES

In North Carolina in 1925

The following table shows in parallel columns the average value of horses on farms as reported by the Census Bureau and of all horses as listed for taxation, both for the same year, 1925. The counties are ranked according to the average value of horses as listed for taxation. The parallel column gives the average value of horses as reported by the Census Bureau.

In Brunswick county the average horse is listed for taxation at \$93.72; in Polk at \$35.42. The counties range between these two extremes. In only three counties are horses listed for taxation above the conservative census values.

Similar tables could be made for other forms of livestock. This is a specimen table to show lack of uniformity in listing for taxation things as nearly uniform in value as horses.

F. C. Upchurch, Wake County

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

Rank	County	Census value per horse	Tax value per horse	Rank	County	Census value per horse	Tax value per horse
1	Brunswick	\$87.50	\$93.72	51	Person	82.79	61.03
2	Halifax	94.73	82.61	52	Hertford	93.99	60.69
3	Beaufort	89.84	82.42	53	Vance	82.72	60.53
4	Pamlico	89.84	78.96	54	Yancey	70.32	60.13
5	Carteret	88.15	78.95	55	Yadkin	72.79	59.97
6	Onslow	87.95	78.84	56	Cumberland	67.53	59.89
7	Wilson	88.31	78.39	57	Chowan	94.46	59.88
8	Bladen	87.42	74.65	58	Stanly	84.89	59.87
9	Swain	70.49	72.25	59	Stokes	82.63	59.78
10	Hoke	87.71	71.50	60	New Hanover	88.00	59.46
11	Greene	89.79	71.32	61	Lincoln	84.47	59.23
12	Alleghany	70.73	70.79	62	Lenoir	89.87	59.01
13	Transylvania	70.77	70.73	63	Orange	82.79	58.28
14	Craven	89.34	70.11	64	Gaston	84.83	58.14
15	Jones	89.88	69.72	65	Mecklenburg	84.01	57.88
16	Northampton	94.78	69.71	66	Montgomery	82.86	57.74
17	Warren	82.80	69.68	67	Perquimans	94.67	57.42
18	Hyde	89.26	69.59	68	Surry	72.95	57.27
19	Jackson	70.10	69.38	69	Union	84.55	57.12
20	Columbus	87.15	68.30	70	Camden	94.67	56.09
21	Moore	84.76	68.15	71	McDowell	70.81	56.03
22	Anson	84.67	67.96	72	Pender	87.80	55.91
23	Wayne	89.62	67.85	73	Guilford	82.61	55.63
24	Granville	82.79	67.74	74	Cabarrus	84.34	55.32
25	Lee	80.85	67.44	75	Iredell	80.44	54.31
26	Wake	80.69	67.36	76	Currituck	94.81	54.16
27	Avery	71.84	66.86	77	Pasquotank	93.93	53.83
28	Robeson	87.76	66.07	78	Ashe	71.10	53.52
29	Martin	94.40	65.95	79	Tyrrell	94.72	52.77
30	Pitt	89.81	65.73	80	Macon	70.61	52.61
31	Chatham	80.67	65.63	81	Rowan	80.59	52.12
32	Nash	94.68	65.52	82	Cherokee	67.19	51.83
33	Durham	82.89	65.33	83	Gates	94.04	51.69
34	Johnston	89.71	65.07	84	Rutherford	70.75	51.32
35	Caldwell	72.63	64.95	85	Henderson	70.86	51.26
36	Mitchell	70.12	64.24	86	Randolph	80.86	50.14
37	Caswell	82.89	63.68	87	Buncombe	70.31	49.41
38	Davie	80.89	63.39	88	Catawba	80.54	49.17
39	Granville	82.79	63.34	89	Clay	70.68	48.29
40	Washington	94.87	63.12	90	Wilkes	72.33	48.26
41	Franklin	82.66	63.08	91	Alamance	82.75	48.00
42	Sampson	87.84	62.95	92	Madison	69.80	47.84
43	Richmond	84.84	62.78	93	Haywood	69.50	46.91
44	Bertie	98.02	62.58	94	Alexander	80.70	45.46
45	Watauga	71.54	62.42	95	Davidson	80.83	44.36
46	Harnett	87.60	62.38	96	Burke	70.78	44.07
47	Forsyth	82.89	62.23	97	Rockingham	82.76	42.68
48	Duplin	87.88	62.22	98	Cleveland	83.88	40.62
49	Scotland	86.47	61.70	99	Dare	93.66	37.72
50	Edgecombe	93.97	61.41	100	Polk	70.32	35.42