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NO 2.

N. C. Taxation Plan.

The following interesting and highly instructive article by Editor Clarence Poe on the State's taxation plan, which appeared in the last issue of the Progressive Farmer, "ought to be read by everybody in North Carolina," says Governor Bickett.

All over North Carolina there is much interest in the State's new taxation policy and many inquiries as to just what is proposed.

The matter has already been explained in the Progressive Farmer, but since that was several months ago, it seems well to explain the matter afresh to our farmers who are now reporting on their land values.

THE \$3000 TAX EXEMPTION.

The new taxation policy of the State aims at three things:

- (1) Honesty in assessments.
- (2) A reduction in tax rate to correspond to the increase in assessed values.
- (3) Provision for lightening the burdens of poverty and industry, and putting a larger share of the burdens of taxation on men with large incomes.

With regard to the latter point, we may note in the outset that the recent Legislature was the first one to take advantage of the authority given it by the Constitution to provide a \$3000 exemption for tax payers, this provision of the new law reading as follows:

"From and after the year 1919 there shall be allowed an exemption for each person of wearing apparel, arms for muster, household and kitchen furniture, the mechanical and agricultural instruments of mechanics and farmers, laborers and scientific instruments, and provisions, not exceeding a total value of three hundred dollars."

II. THE REVALUATION PLAN

Now about the plans for securing just assessments. In the past everybody understood that he was permitted to list property for something less than its real value; and the result was that the more pliable a man's conscience, the lower the rate he named; and this thing had grown worse and worse year after year until it has amounted to a state disgrace. For a man to list his property at its real value meant that he would have to pay practically twice as much tax as he ought to pay. Such a system encouraged lying, and corrupted public morals at the fountain head. If the sworn officials of the state set the example of assessing real estate at 33 1/3 per cent of its value, how could the state expect the individual taxpayer to list his personal property at 100 per cent?

Now all this to be changed. Hereafter every property owner in the state is expected to list every cent's worth of property he owns—and list it at what it would bring if offered for sale under favorable condition, and not merely at its probable selling price at a forced sale.

Now if this plan for revaluing property for taxation were offered without assurance that the tax rate would be correspondingly cut, of course this plan would largely fail. It specifically provides, however, that as assessed values increase, the tax rate must decrease. It is provided that the amount of tax collected by the state or by any county, city, town, or special tax districts shall not exceed a 10 per cent increase in amount now raised by taxation. Consequently if assessed values are increased 200 per cent as they pro-

Germany's Condition.

Those who have made investigations as to Germany's present condition are widely divergent in their views. For instance striking contrast is afforded in the statements of Ambassador Morgenthau and H. C. Stevens, New York bankers. Morgenthau some time ago reported that Germany is a "perfect dynamo of strength" and said that "Germany, encouraged by discord among weak and struggling States, undoubtedly will resort to arms within a few years and regain her lost territory."

Mr. Stevens, of the National Bank of Commerce, of New York after investigating business in Germany, declares "Germany is but a shadow of the great Empire of 1914. She is a sick Samson bound with chains and watched by a thousand guards. Her people are not working and have not learned economy and self-denial; her industries are operating only spasmodically and her once wonderful railroad system is at the point of disintegration."

The American people who have not been to Germany but have sought to keep themselves informed as to Germany's plight will doubtless agree largely with the view expressed by Congressman Britten, who is now in Berlin and has been there for some time. He says: "At present the Germans are wholly under the control of the Entente. Germany is down and out and a return to militarism in the old sense is out of the question, if for no other reason because the Government prevails against it."

Mr. Britten finds it difficult to understand Mr. Morgenthau's statement. The American public generally finds it just as difficult no doubt.—Charlotte Observer.

Probably will be, the tax rate per \$100 worth of property will be proportionately reduced, plus the nominal 10 per cent increase. Mr. A. J. Maxwell, who is the state's foremost tax authority, expresses the positive opinion, in fact, that under this revaluation plan, the average tax rates will be reduced to about one fourth the present rates.

The State tax commission will supervise assessments and valuations through a scientifically designed system so that the man who voluntarily lists his property at full value may be sure that his neighbor is going to be compelled to do the same thing. This new valuation recently began, and it will take about a year to get this monumental task done for the whole State. Then the Legislature will be called together and the tax rate per \$100 for state, county, special tax district and municipal purposes will be cut just in proportion as valuations have increased.

III. THE INCOME TAX CONSTITUTIONAL AMENDMENT.

But some one may say "While the Legislature forbade an immediate increase exceeding one-tenth in amount of taxes collected, will not this soon be increased as a result of revaluation?"

We think not, and for a very important reason.

The big purpose of this revaluation of property is not to increase the amount of taxes to secure justice and equality in assessment. Then in order to provide larger revenues for the state and give us the necessary money for the many important tasks which an advancing civilization places on the commonwealth—better schools, better roads, better health, better care of the unfortunate, etc.—the Legislature

Extract from article by W. H. Swift in Greensboro Daily News entitled, What Sort of State?

North Carolina should be a state where every child born or living within her borders has and takes the fullest opportunity to develop into the best possible man or woman.

Now that it is written we feel that we should have gone a little further back. So let us try again. North Carolina should be a state where every child begotten has the assurance of being born under proper conditions and of growing into a strong man or woman and where some one sees to it that each child actually takes the opportunities provided for it. Let us put it in another way. North Carolina should be a state where every child begotten has the assurance of being well born and of growing and does grow into a strong man or woman.

It is evident that our standard lies in the growing of as many possible of strong men and women. It must also be evident how hard it is to define. But define we must if we are to get on with our study.

In our opinion the test of any civilization lies in the growing and having of the proper kind of human beings. That state is best where the greatest number of the proper sort of happy folk grow and live. It must be measured by the greatest number.

You can do some things next week, but some you cannot. So don't wait, act now!

Insure your house before it burns.

Insure your health before you get sick.

Insure your life before you die for then it is everlastingly too late.

I sell the best policies at universal rates

GEC. F. BLAIR,
Blowing Rock, N. C.

submits to the people another important plan. At the election in November, 1920, the people will vote on a constitutional amendment authorized the State to tax the income of the wealthy without regard to whether any particular income is derived from invested wealth or otherwise.

We hope every Progressive Farmer reader will now make up his mind to vote for this amendment and urge others to do so. Heretofore we have had a shameful system in North Carolina. Incomes derived from labor have been taxable, while incomes derived from invested capital have been exempt from taxation, under constitutional provisions. Thus it is said that a famous tobacco manufacturer of this state had an income of about a half a million dollars a year from his property, and was not required to pay one cent of income tax on it, while his stenographer or clerk, \$1,250 a year or more was required to pay an income tax. In England for years it has been the plan to put a heavier tax on "unearned incomes" that is to say, those derived from invested capital—that on "earned incomes" that is to say, on those derived from one's labor or profession. Our North Carolina plan has been on the other extreme, and the voters of the state ought to pile up 100,000 majority for changing it, just as they did for changing the constitution so as to provide a six month's school term.

A great part of the state's wealth is concentrated in the hands of comparatively few wealthy persons, and it is only fair that they bear a larger share of the burdens of taxation. This is all the proposed income tax amendment means.

Electricity Farm Servant.

Lexington Dispatch.

A traveler through the country today notices one thing more than any other, and that is the number of farms where electric service is now used.

A few years ago, three or four at most, the coal-oil lantern and lamp and the long-handled wooden pump, which stood in the barn yard, and froze up solid every winter, were symbols of the farm, just as the street car and the department store are symbols of the city. With the farm were associated ideas of old-fashioned ways of doing things, of hard work and long hours.

But what change has taken place!

Drive out into the country at night and look at the farm-houses you pass. In a great many of them, instead of the dim glow that used to come from one or two windows, or the bobbing point of light that marked a lantern being carried up to the house from the barn, you will see the whole place brightly lighted. Drive into the barn yard. Instead of waiting while some one at the house lights a lantern and comes out, you'll suddenly find the whole yard flooded with light from the electric lamp on a pole in the center of the yard, or perhaps on a corner of the barn, and when your host comes out you'll find that he has turned on the yard light from inside the house.

Then he'll take you through the house and barns and show you what a difference electricity can make on the farm.

As you go through the country you will find a surprisingly large number of farms electrically equipped. And nearly all of this equipment has been put in within the last three or four years. One manufacturer alone announces "over seventy-five thousand satisfied users," a surprising fact, in view of the farmer's well known tendency to make a long and thorough investigation before he buys anything in the way of farm equipment.

What, then, is the reason for this rapid increase in the rural use of electricity? Simply this, that electricity has proved to be wonderfully useful on the farm. Much more so, in fact, than in city homes.

Electric light is not only superior to all others as a light, but is much more convenient, much safer, and in farm usage, saves a great amount of time. The difference between turning a switch at the house and lighting a lantern has already been mentioned and this greater convenience is found throughout. The upstairs lights can be switched on from the lower hall, and even the barn may be lighted from the house.

The convenience effects a great saving of time. The daily cleaning and filling of lamps is no longer necessary. There is no walking from barn to the house to get a lantern. And in the barn itself, it is found the well-placed electric lamps make every movement surer and faster, saving nearly half the time it used to take to do the chores.

Electric light is safer, too, particularly in the barn, where the hazard of fire from an overturned lantern was formerly very great.

But electric power on the farm is even more useful than electric light. An automatic water system will pump every drop of water formerly pumped by hand, supplying water under pressure at faucets all over the house and barns. Electric motors will do the milking, separating, churn-

Good Progress of Sanitary Inspectors.

The excellent progress being made by the State sanitary inspectors is even beyond expectation, according to Dr. W. S. Rankin, is the author of the State-wide plan. Dr. Rankin states that in his opinion one principle which is largely responsible for the hearty reception accorded to this law is the fact that the inspectors are not policemen and do not approach their work in any way suggestive of that attitude. It is at once apparent that the law itself meets the hearty endorsement of all thinking people. The inspectors are principally concerned in helping the people of each community to determine the best ways and means of following the specifications of the law in order to make it most effective.

The inspectors use in their work three signs, one of which they post on each privy inspected, as follows: "Licensed," "License pending" and "Insanitary-unlawful." They aim, so far as possible, to use only the "Licensed" sign, and only in stubborn and unruly cases will the "Insanitary-Unlawful" sign be used. Such privies as are not found sanitary will ordinarily be placarded as "License Pending," providing there is sufficient evidence that the work required to make them sanitary be done promptly.

In each instance, however, the inspectors are required to collect the inspector fee of 40 cents.

In general it is the practice of the inspectors on visiting a town for the first time to pay attention only to such privies as are fit to receive a "licensed" sign, thereby designating them as patterns and examples to the rest of the community. It is taken for granted that those whose intentions are good will strive to be in the "Licensed class without hesitation or delay.—Salisbury Post.

washing and sweeping, will turn the corn sheller, fanning mill and grindstone. Electric irons, fans, toasters and percolators also make the household work much easier.

All of this electric service is enjoyed on the farm at a low cost and with practically no bother. The best of the farm electric plants show a very low running cost and are practically trouble proof. Their engines are cooled by air, which does away with the trouble of carrying water and the danger of over-heating or freezing. They burn kerosene for fuel. Direct connection of the generator and engine, automatic lubrication, self cranking and self-stopping are other features of up-to-date lighting which makes them easy to care for and operate. And of course with each engine and generator is a storage battery which furnishes light and power at all times of the day and night whether the generator is running or not.

Where the plant has been properly designed and made, the owner is assured of satisfactory service. And he's not slow to tell his neighbors about the kind of satisfaction he's getting. The result is that where one good plant goes into a rural community it is usually followed by several more. That there are reliable plants on the market is indicated by the figures quoted above. And they surely show too that the farmer as a class is taking an interest in the subject of electricity for the farm.

FOR SALE: Fine pair young Mules. Also Holstein-Jersey cow, three years old. H. W. Horton, Boone, N. C.

President Slowly Improving.

There seems to have been steady but slow improvement in the condition of President Wilson. He is still a very sick man. There is no foundation, however, were assured, that his mind is seriously impaired. On the other hand, the suggestion that he is feigning illness to arouse sympathy is ridiculous. That personal feeling or political partisanship should lead to such extreme is indeed unfortunate. It is with pleasure that one turns to the following expression from Young Democracy, a magazine strongly opposed to the President:

"We hope the President will make a speedy recovery from his not surprising break-down under the tremendous strain of recent months. Our differences with Mr. Wilson are many and great, but we should prefer to rely for vindication on the strength and soundness of our position, rather than on his physical and mental exhaustion."

Moral—Don't Borrow.

A man who was too stingy to subscribe for his home paper sent his little boy to borrow the copy taken by a neighbor. In his haste the boy ran over a \$4 stand of bees and in ten minutes looked like a warty summer squash. His father ran to his assistance, and failing to notice the barb wire fence, ran into that cutting a hole in his anatomy and ruining a \$5 pair of trousers. The old cow took advantage of the gap in the fence and got into the corn field and killed herself eating green corn. Hearing a racket, the wife ran out, upset a four-gallon churn full of cream into a basket of little chickens, drowning the entire hatch. In her haste she dropped a \$35 set of false teeth. The baby, having been left alone, crawled through the milk into the parlor, ruining a brand new \$25 carpet. During the excitement the oldest daughter ran away with the hired man, the dog broke up 11 setting hens and the calves got out and chewed the tails of four fine shirts on the clothes line.—Sebree (Ky.) Banner.

NOTICE OF SALE.

Under and by virtue of an order of the superior court of Watauga county made in the special proceedings entitled, M. A. Church, Administratrix, of the estate of J. H. F. Church, deceased and widow of him also, VS Walter Henry, Frank and Jesse Church minors, the same being No. —, upon the special proceedings docket of said court, the undersigned commissioner will on the 10th day of November 1919 at 12 o'clock m. at the court house door in Watauga County, North Carolina, offer for sale to the highest bidder for cash that certain tract of land lying and being in Watauga County, North Carolina, adjoining the lands of Henry Yates and others, and more particularly described as follows, to wit: Beginning on a white walnut on the bank of Watauga River at the mouth of a ditch Charlie Church's corner, and runs S 68 1/2 degrees W crossing the public road at 18 poles and same course continued in all 80 poles to a stake in an old road, then with said road the following course and distances: south 11 1/2 degrees E 9 poles then south 12 degrees E 12 poles then S 35 degrees east 17 poles, then north 62 degrees east 6 poles then south 14 poles then south 10 degrees east 8 poles to a stake in said road one pole west of a poplar Wade Wagner's corner, then south 84 degrees W with said Wagner's line 52 poles to a double chestnut Henry Yates and Wagner's corner, then north 50 degrees W with Yates line 40 poles to a birch and small poplar then N 40 degrees west with the east side of the Haul Road 20 poles to a small beech, near the road and a branch, then down and with the branch north 14 degrees east 22 poles, then north 61 degrees E 18 poles, then north 27 degrees east 20 poles then N 35 degrees east 20 poles then north 50 degrees east crossing the road 38 poles, then 13 degrees west to a spruce pine stump on the bank of the branch Walter Baird's corner, then north 76 degrees east with said Baird's line 56 poles to a rock on the bank of Watauga River, then S 31 degrees east general course with said river, 71 poles to the beginning and contains 80 and one fourth acres more or less. This the 5th day of October 1919.

T. C. BAIRD, Commissioner.