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STATE WINS TAX CASE BROUGHT BY RAILROADS.

Federal Judges Waddill, Connor and Boyd Hold in Favor of the State—Railroads Will Appeal—If U. S. Supreme Court Affirms, Will Mean Several Millions to State.

DECISION THAT SALARIES OF JUDGES AND OTHER OFFICIALS ARE EXEMPT FROM INCOME TAX NOT POPULAR.

(By Maxwell Gorman.)

Raleigh, March 21.—The State administration is feeling mighty good just now over the victory of the State in the case brought by the railroads against the State and Revenue Commissioner Watts which sought to evade large sums in taxes.

The interlocutory injunctions which the roads sought in the federal courts against the collection of State taxes were denied in a unanimous opinion handed down by Judge Ed Waddill of the Circuit Court of Appeals, Judge Connor of the Eastern North Carolina District and Judge Boyd of the Western North Carolina District.

By denial of the injunctions, if the opinion is affirmed by the Supreme Court of the United States, to which an appeal will be taken direct, the taxing units of the State will collect annually practically one million dollars in ad valorem and franchise taxes that would not have been paid had the decision gone the other way. In addition, there is involved taxation upon the incomes of the railroads at the rate of three per cent upon the taxable net income, which involves a large amount of money, the exact amount of which is not known. All of these taxes have been fixed for a period of three years, making the aggregate amount involved well up into the millions.

The opinion ends the agreement entered into between the State and the railroads last October, under the terms of which the railroads paid the taxes not in dispute while the State made no effort to collect the remainder.

In the individual orders signed in each case, a period of thirty days was granted the railroads before the opinion will become operative. This extension was granted in order to permit the railroads to avail themselves of all the remedies afforded by law. Under the judicial code an appeal may be taken directly to the Supreme Court of the United States, with a request for a stay of proceedings, pending decision by the Supreme Court. The code also provides that the case shall be expedited for hearing by the highest court.

In the event the opinion of the three judges should be overruled and the interlocutory injunctions granted, the cases will then be returned for hearing on their merits. But if the Supreme Court affirms the opinion of the three judges, the case will then be ended for practical purposes and the suits will be dismissed.

Able Council for State.

Credit for the victory is being given largely to the great lawyers selected by Governor Morrison to assist the Attorney-General in this case, these including from Supreme Court Justice George H. Brown, Hon. Thomas D. Warren, Hon. W. P. Bynum and Attorney-General Manning. Of course the railroads had a number of the ablest corporation lawyers in the country employed in the suit, but they were well matched when they engaged in legal combat with the four N. C. lawyers named.

Income Tax Receipts.

The first year of collection of income taxes through the new State Department of Revenue, A. U. Watts, Commissioner, shows that department to be functioning well, the time limit for the pay-

ment of income taxes having expired by law March 15th.

Under the law extension of time can be granted for satisfactory reasons. But he grants extensions only on the rule that the interest must be paid the State for all time elapsing subsequent to March 15th, and there is no loss to the treasury on brief delays.

The income tax, which was put into its present shape by the overwhelming vote of the people of the State in November, 1920, puts the burden of taxation where it belongs—upon those who make the most money and are best able to bear it—and by eliminating all State tax on property, takes part of the burden off the poorer classes, least able to carry the burden. Watch the Political Professors.

This, with the \$300 personal property exemption allowed families, removes the fear of the sheriff's visit to every little home or farm and the retention of the family milk cow, household and farming utensils, etc. And yet there are radical "cuties" who rail at this safeguard which the present N. C. system of government has placed around the doors of the "home"—the greatest unit of all American institutions!

Keep your eye of suspicion on the fellows who would abuse your minds by mudding the waters of understanding on this subject by specious political argument. There's always a "nigger in the wood-pile," and often he is trying to conceal some vaulting personal ambition.

To Take Judges Out of "Privileged Class."

There is no mistaking the humor of the average citizen concerning the decision of the Supreme Court, that its members and all other judges of Superior Courts, etc., are immune from the income tax on their salaries. The next legislature will be called upon to submit an amendment to the already much "amended" State Constitution, whereby this unpopular provision will be expunged. Here is a fair sample of the criticism of the "county" State papers—and voters might have the gents who aspire to represent them in the next general assembly define their position on the subject in the primaries. The Statesville Daily says:

"This paper having predicted at the outset that the Supreme Court would follow precedent and hold that taxing the salary of a judge is diminishing the salary, contrary to the constitution, the decision handed down by that body Wednesday was expected. That is to say, the Supreme Court elects to follow the decisions of former courts rather than the dictates of common sense, as the average layman defines common sense. This Supreme Court decision, however, will hardly end the matter. The Supreme Court of the people has yet to pass on the question, and if given an opportunity to adopt a constitutional amendment that will forever make impossible the creation of a class of tax-eaters who are exempt from taxes, there is no sort of doubt as to what their decision will be. The latest court decision, it may be added, will not tend to create respect has shown a tendency to decline with the passing years."

Get the Tax-Exempt Bondholders Too.

Another expression along the same line, is the following from the Whiteville News Reporter, which says:

The Supreme Court of the State has upheld Judge Devin in holding that Judges do not have to pay income tax on their salaries, because the Constitution says that their salaries shall not be diminished during their term of office. Doubtless there would have been stronger opposition in the Legislature to increase the salaries of the Judges had it been intimated they would not have to pay like other folks.

There are too many classes exempt from taxation and too many tax-free bonds being issued for the poor man to ever get any relief from the burden he is now under.

The next time the Constitution is amended we propose that it be amended so as to place everybody on equal footing when it comes to bear the burdens of Government—Judges included.

N. C. HOGS TOP THE RICHMOND MARKET

Fed Right and Sold On March 1st They Show a Profit for the Halifax Farms.

W. W. Shay in Farm Extension News.

In the quotations of hog prices, the Baltimore and Richmond markets, as a result of their experience with peanut fed scrubs of southern origin, usually follow their figures for real hogs with something like this: "Southern hogs from 1 cent to 3 cents less," or "Oily hogs, 3 cents less."

A little light is thrown on the question that has sometimes been raised as to whether this difference was really due to lack of quality, or, as some were inclined to believe, to an unjust sectional discrimination.

On January 3rd, Halifax farms, Inc., Scotland Neck, weighed out of their peanut fields, 43 head of purebred Duroc-Jersey hogs of July farrow. At that time they weighed 6,570 pounds, and, as the price of oily peanut fed hogs was then 5 cents, these 43 head, which averaged 153 pounds, were worth \$328.50.

They were put on a feed of corn and tankage and again weighed 51 days later, February 23, when they weighed 9,718 pounds; an average of 226 pounds.

On Tuesday, February 28, they were shipped to Richmond, Va., being accompanied by T. D. Temple, manager of the farm, and V. W. Lewis, of the N. C. Division of markets.

On March 1st the following telegram was received by the office of swine extension.

"W. W. Shay: Topped market on hogs at eleven and three-quarters. (Signed) Lewis & Temple."

Now, as yet we have not the net Richmond weight of these hogs, but assuming that gains made between February 23, the last weight we have at hand, and their arrival at Richmond will take care of shrinkage, and further, assuming that they all chilled hard, we have the following to consider:

February 28—9,718 pounds at \$11.75, \$1,141.86.

January 3—6,570 pounds at \$5.00, \$328.50.

Gain, 3,148 pounds Advance, \$6.75. Increase, \$813.36.

An increase in value in 51 days of 248 per cent.

These demonstrations under actual farm conditions are being conducted in different parts of the state by the office of swine extension in cooperation with the county agents and wide-awake farmers.

As a matter of fact, this is the second shipment made by Mr. Temple, he having sold a bunch July 29, that averaged 204 pounds at \$12.25 per hundred.

A complete record of all feed used is kept.

The hogs sold July 29 ate \$5.72 worth of feed for each 100 pounds gain.

In spite of this excellent record made by a real feeder, it is still possible to starve hogs to a cost of 20 cents per pound gain, and perhaps the next man you ask about it will tell you that "You can't afford to feed 'em corn."

Ridicule

Philosophers frequently repeat that ridicule is the greatest destroyer. For instance, a politician may withstand much analytical or reasoning attack, but a touch of the right kind of ridicule will put him on the defensive, probably destroy him.

Ridicule, however, often is prophetic.

All new things are ridiculed. The elevated railroad was ridiculed by some of the greatest railroad men. The airplane was ridiculed in its infancy.

Steel yourself against ridicule, if you have a new idea or a new device. Ridicule is only a temporary handicap.

George L. Tessey, a well known Buffalo mechanic, said he had gained twelve pounds; his wife had gained twenty-six pounds and his daughter was gaining every day, by taking Tanlac. Sold by Farrell Drug Co., Graham, N. C.

WHAT CAROLINA NEEDS.

E. C. Lindeman, Professor of Sociology, N. C. College for Women, in Univ. News Letter.

North Carolina cannot live on its past. What are we willing to give toward its future? Within the boundaries of this commonwealth are all the requisites for the building of a great state—soil, climate, natural resources, means of communication, and an aspiring people.

North Carolina needs faith in herself. To believe that the golden age lies in the past rather than in the future is a denial of faith. When the backward look dominates a people it is already in the first stages of decay.

North Carolina needs a revision of its organic law. The present constitution must be made to square with the facts of modern times. A constitution which does not grow with a progressive people is destined in time to become a barrier to further progress.

North Carolina needs a country life commission. A state whose population is eighty per cent rural can never go far beyond the average standard of living of its farming people. The cooperative movement is an indication that the farmer purposes to have a more distinct voice in his economic affairs. But, man does not live by bread alone—even though the bread be made from wheat scientifically grown and cooperatively marketed. The good things of life—education, recreation, health, culture—may all come to the residents of cities in their compact groups without additional stimulus from the State. A country life commission would interest itself in promoting a more equal distribution of these good things to the food-producers.

North Carolina needs an earnest, concentrated campaign to wipe out the blot of illiteracy. The level of a State's progress must always be gauged by the extent of the people's ability to share in the thoughts, hopes, aspirations, discoveries, and movements of humanity. So long as North Carolina has a white illiteracy rate higher than that of 46 other States in the Union, her level of progress will be lower than it ought to be.

"Great is our heritage of hope, and great The obligation of our civic fate."

Southwest Alamance.

Cor. of The Gleaner.

Flu, rain and muddy roads have about closed out everything in our community for awhile—no new cases for a few days.

The school has opened again to the delight of all the children.

When a man of Esq. Shaw's ability takes hold of road work and gets the cooperation of the community we can expect something to be done.

Oakdale and Asheboro played a very interesting game of baseball on the latter's ground Saturday evening, the score being 12 and 13 in favor of Asheboro.

Mr. M. A. Lineberry is slowly improving.

Cross Roads school will have an entertainment at the close.

Mrs. Barbara Kime is not improving much since having the flu. Her case seems to be stubborn.

R. M. Garner and family of Liberty spent Sunday evening in our community.

It is no uncommon thing to see teams, trucks and cars hung in the mud anywhere between the Randolph county line and Burlington and Graham.

There are 12,000 railway workers in India.

Working days "lost" in the United Kingdom since the armistice total up to 61,000,000.

London's fire department costs \$2,500,000 a year.

Dwelling, Store and Lot for Sale.

I have a 6 room dwelling and store house in Graham for sale, both on same lot. A good business location. Reasonable terms.

If interested, see or call A. G. AUSLEY, Graham, N. C.

TWO NEW CREAMERIES TO START IN STATE.

Farmers in Caldwell and Wilkes Counties Organize—Alamance County Mentioned—State Imports Much Butter.

N. C. Farm Extension News.

Two new cooperative creameries for North Carolina are assured, according to reports reaching the dairy extension office at Raleigh. One is at Lenoir in Caldwell county, and the other at North Wilkesboro, Wilkes county.

The Lenoir creamery has purchased its machinery and is erecting a building to house it. This creamery is an outgrowth of the work of County Agent D. W. Roberts in cooperation with the Extension Service. It is being organized on a 1,000-cow basis and will handle butter, eggs, and poultry for its farmer members.

The directors of the North Wilkesboro creamery met in February with W. L. Clevenger, of the U. S. Department of Agriculture dairy introduction office, and made plans looking toward opening this spring, possibly in April. At this meeting they made a list of the machinery needed and took steps to perfect their organization. They plan to begin operation with about 300 cows belonging to charter members.

Alamance county is also working on plans for a cooperative creamery, and County Agent W. Kerr Scott reports farmers who own 400 cows already subscribed.

Most of the creamery butter consumed in North Carolina now comes from Illinois, although Wisconsin and New York butter makers also sell in North Carolina. In 1921 North Carolina produced about 1,500,000 pounds of creamery butter, while more than this was probably produced on farms in the state.

The pre-war consumption of butter in the United States was larger than the per capita for 1921 of about 15.5 pounds.

If North Carolina folks got their share of butter the state's total consumption would approach 38,000,000 pounds a year.

First Year of Harding Administration.

Washington Correspondence.

No Republican is entirely satisfied with results so far accomplished—Congressman Carl W. Riddick (Rep., Mont.), Chairman Publicity Committee, Republican Congressional Committee.

At the end of its first year the Harding administration finds itself politically bankrupt. All its campaign notes have gone to protest. If government were subjected to the ordinary vicissitudes of private business the Republican party would now be in the hands of a receiver and its leaders would be tramping the streets in search of a job.—New York World (Ind.).

The Postmaster General (Hays) has not been worth a five cent piece since he has been Postmaster General. He does not know anything about the Post Office Department.—Congressman James R. Mann (Rep., Ill.), former Republican floor leader.

The American people are beginning to realize that they have been deceived. Three years of Republican control of Congress and one year of the Harding administration have brought concrete examples of the disastrous consequences of Republican rule.—Senator William H. King (Dem., Utah.)

A little more treasury raiding, a little more bludgeon politics, and the matchless 7,000,000 popular majority of the Republican party in the last presidential election will bury the Republican party in the next election.—New York Herald (Rep.).

Joe Lark bought a pair of shoes 'tday from some money he had left from the Wilson administration.—Abe Martin.

Everybody is giving this Congress hell.—Congressman William R. Wood (Rep., Ind.).

Xavier, the famous Jesuit, first carried Christianity to Japan in the sixteenth century.

United States furnishes Japan with about 45 per cent of all her outside supplies.

St. Patrick's Day Celebration at Elon.

Cor. of The Gleaner.

Elon College, March 17.—St. Patrick's eve was duly celebrated by the Music Lovers' Club of the college in a delightful session of a business and social character inspired with music at the West End Hall, with Mrs. Kirkland, Mrs. Kennett, and Miss Kirkland as the hostesses.

The evening opened with a regular monthly business session of the club with Professor E. M. Betts presiding. A detailed report of the State Federation meeting at Gastonia last week was given by Mrs. W. A. Harper, one of the delegates of the club to the Federation. Professor Betts told about the meeting of the National Federation at Asheville in June, and the consensus of opinion was that the club should be represented fully at that meeting. This is the first time the National Federation has ever met in a Southern State and thousands of delegates are expected to be present.

The music program was given over entirely to Wagner, being a consideration of his masterpieces, each part of the tetralogy being carefully considered. Numbers of records were played on the phonograph by the world's artists from the famous Ring opera. Miss Mary Graham Lawrence played the Magic Fire Music as one of the numbers of the program.

Papers were read on the story of Das Rheingold by Miss Marion Lee Newman, Memakure by B. W. Everett, Siegfried by L. W. Vaughan, and Gotterdammerung by Mrs. W. A. Harper.

Following the music program a social hour was enjoyed by the members of the club, during which the hostesses served a delightful luncheon consisting of chicken salad, saltines, tomatoes with mayonnaise dressing, green punch, fruit cake and mints.

The decorations of the evening were in St. Patrick's favorite color. Shamrock leaves were in evidence everywhere.

At 10:00 o'clock the club adjourned to meet with Dr. Amick and Miss Hawk in its next monthly session.

Those present were Mesdames K. L. Sturm, W. A. Harper, F. J. Ring, L. W. Vaughan, W. P. Lawrence, F. B. Corboy, Misses Florence Fisher, Stella Hendricks, Ruth Hawk, Marion Lee and Lila Newman, Kate Wheeler, Margaret Corbett, and Messrs. T. C. Amick, N. G. Newman, E. M. Betts, B. W. Everett, L. W. Vaughan and W. A. Harper. The visiting guests of honor were Prof. C. Humphreys, Mary Graham Lawrence, Ruth McDow, and Annie Tripp.

Paris chairwomen have formed a union, adopted a wage scale and new conditions of work.

Owls are great mouse and rat catchers, besides killing harmful insects.

Shipwrecks in the Baltic Sea average one for every day in the year.

There is one telephone to every eight inhabitants in the United States.

Delaware has an average elevation of sixty feet above sea level.

HERE'S PROOF

A Graham Citizen Tells of His Experience.

You have a right to doubt statements of people living far away but can you doubt a Graham endorsement?

Read it: A. T. Webster, Poplar Street, Graham, says: "I suffered severely from pains across the small of my back and there was a soreness through my kidneys. The kidney secretions were unnatural, too. Finally I used Doan's Kidney Pills and soon was much better in every way. I have had but little pain in my back since and the kidney secretions have cleared up."

Over ten years later Mr. Webster added: "I would not be without Doan's Kidney Pills for anything as I think they are the best kidney medicine on the market. They put me on my feet when I had kidney complaint and I advise anyone who has this trouble to take them."

Price 60c. at all dealers. Don't simply ask for a kidney remedy—get Doan's Kidney Pills—the same that Dr. Webster had. Foster-Milburn Co., Mfrs., Buffalo, N. Y.

Secretary Hughes' Mistakes May Cost Us \$241,000,000

Washington Correspondence.

In discussing the "Four-Power Treaty, Senator Robinson (Dem., Ark.) called the attention of the Senate to what he characterized as the two great mistakes made by Mr. Hughes relating to our foreign affairs. He said:

"Secretary Hughes is a great man and a great lawyer. But there stands out in recent history two great mistakes that he made. 'You all recall that when the last election was imminent, he, with thirty-nine other Republicans signed a letter which was sent broadcast over the country saying that he favored the League of Nations, and that the way to get the United States into the League was to elect Mr. Harding. Nevertheless, when the election was over, he found he was mistaken, and he never has made an explanation of it.

"He made another misstatement with regard to the question of indemnity from Germany. Under the treaty of Versailles it was provided that expenses incurred in maintaining the armies of occupation should have priority in indemnity claims. We run up a bill of some \$241,000,000, and now the other powers are claiming that since we are not signatory to the treaty of Versailles we did not enter into that priority. That was not included in the separate treaty, so because Mr. Hughes failed to safeguard our rights in one way or another we are in danger of losing this \$241,000,000."

"This Tanlac is really the first medicine I have ever taken that does what they say it will do," said J. F. Holly, Lexington, Ky. Sold by Farrell Drug Co., Graham, N. C.

Japan has well over a million acres devoted to the growing of mulberry trees for silk worms.

Rub-My-Tism, antiseptic and pain killer, for infected sores, tetter, sprains, neuralgia, rheumatism,—ad.

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