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THE RE-EVALUATION ACT.

Continuing our discussion begun in last week's issue of The Times we will proceed to take up the Re-valuation Act in detail.

Section 1 of the act provides that the valuation of real property fixed in 1915, except where such valuation has been changed on account of structures erected or destroyed or otherwise changed by law, shall remain the valuation for 1919 and then the act proceeds as follows:

Section 2. That for the purpose of making a complete list of all the property of every citizen of the State, real, personal and mixed, and of having all of such property valued in accordance with the rule laid down in the Constitution of the State at its true value in money, and to be adopted and used as the basis of all taxes levied by the State, counties, cities, towns and other taxing districts of the State for the year one thousand nine hundred and twenty, the machinery hereinafter set out is provided.

Tax Rates.

Section 3. The assessment made under the provisions of this act shall not be used as the basis for computation of taxes unless and until the same has been approved by the General Assembly and until the tax rates levied by the State have been revised by the General Assembly, and the tax rates levied by the counties, cities, towns and special tax districts of the State have been revised under rules to be laid down by the General Assembly, and such rates shall in all cases be so adjusted that an increase in revenue from the general property tax of not more than ten per cent shall be levied and collected in the year one thousand nine hundred and twenty than was levied and collected in the year one thousand nine hundred and nineteen in the State, and in all counties, cities, towns and special tax districts of the State. The rates so levied in one thousand nine hundred and twenty shall in all cases become the maximum rates that can be levied by the counties, cities, towns and special tax districts in any year thereafter until authority is given by the General Assembly to increase them: Provided, that fractions of cents may be disregarded in fixing the final modified rate of tax by the State, counties, municipalities and all other tax districts.

How Property Shall be Valued.

Section 4. All property, real, personal and mixed, shall be valued from the information obtainable according to its true value in money; that is to say at the price for which such property would sell for cash if voluntarily offered for sale by the owner thereof, and not at the price which might be realized if such property were sold at forced sale. In determining the value, the assessor shall consider as to each piece of property its advantage of location, buildings or other improvements, quality of soil, quantity of standing timber, water privileges, water power, mines, minerals, quarries, or other valuable deposits known to be available thereon, and their value.

Depreciation or Appreciation.

Section 5. In estimating the depreciation of any building, structure, machinery, or other class of property subject to depreciation, the appraiser shall also take into consideration any appreciation by reason of surroundings, increased cost of material and labor, and any other factors which would tend to increase or decrease the value of any such property. In considering the increased cost of material and labor these factors shall be considered upon the basis of such increase as may be deemed to be normal, or stable, and not such temporary increase as obtained during, or immediately on account of, war conditions, and in estimating the real value of land, it shall be with reference to the normal or stable value and not with reference to the temporarily inflated values, but in all cases the appraiser shall determine what is the actual fair market value of the property.

Time When Assessments Shall Be Made.

Section 6. All real property shall be valued as of the first day of May, one thousand nine hundred and nineteen, and when such valuation has been completed it shall become the value to be used for all tax purposes for the year one thousand nine hundred and twenty, one thousand nine hundred and twenty-one, one thousand nine hundred and twenty-two and one thousand nine hundred and twenty-three. All personal property shall be listed as of the first day of January in each year, and from and after the completion of the revaluation herein provided for all real property shall be listed as of January first of each year, and any revaluation on account of structures erected or destroyed shall be made as of that date.

In considering the Revaluation Act, it is well to bear in mind first of all that our State Constitution, Article 5, Section 3, provides that all property in the State shall be taxed "According to its true value in money." Section 2 of the Revaluation Act simply provides that the Constitution shall be carried out in placing a valuation on the property of every citizen of the State and that this valuation, when approved by the Special Session of the General Assembly which meets in July, shall be used as the basis by all of the taxing powers in the state for levying taxes in 1920.

Section 3 of the Act provides that the valuation of property made under this act shall not be used as a basis

for levying taxes until said valuation shall be approved by the General Assembly and that in no event shall the revenue derived from the general property tax in 1920 be more than 10 per cent in excess of the revenue derived from the general property tax in 1919. In considering this section it is well to remember that, under our old law, our property has, for many years, been revalued every four years and that 1919 was the year in which our property would have been re-valued even had this Revaluation Act not been passed; and it is well to consider also that the average increase in the valuation of property during each of these four year periods has been 26 1-4 per cent. None of us have reason to believe that the increase in value of our property during the last four years has been less than the average which is 26 1-4 per cent and as under the old law the revaluation would have taken effect in 1919, it seems reasonable to suppose that had the revaluation act not been passed our taxes for 1919 would have been 26 1-4 per cent more than they actually were and in 1920 at least 26 1-4 per cent more than they actually were in 1919. As it is, under the revaluation act, the total revenue derived from the general property tax in 1919 and it is possible may not be as much as the tax collected in 1919.

Sections 4 and 5 of the Revaluation Act set forth the facts to be considered in placing a valuation on property under this act and the spirit of these sections is so fair and plain that no explanation is necessary.

Section 6. This section fixes the dates as of which the valuations shall be fixed and determines the period for which the valuation placed on property, and approved by the General Assembly, under the act shall stand.

The Revaluation Act provides that the appraiser shall be under the jurisdiction of State Tax Commission instead of under the jurisdiction of various County authorities as under the old law and this provision is practically the only feature of the act which makes this valuation different from our revaluations which have been made every four years for many years past. For under our old system all property should have been valued and taxed "according to its true value in money" as provided in the Constitution, but with each of our one hundred

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DELEGATES TO DIOCESAN CONVENTION.

The Vestry of St. Paul's Church, Louisburg, elected the following delegates and alternates to the Diocesan Convention of the Episcopal Church to be held at Charlotte, May 4, 5 and 6. Delegates: Governor T. W. Bickett, W. H. Rubin, L. L. Joyner, R. H. Davis, Jno. W. King, A. Gunther, J. B. Carbo, J. B. and C. S. D. Elmore.

MAPLEVILLE SCHOOL.

The closing exercises of the Mapleville school will be held on Wednesday, May 5, 1920. The program is as follows: 10:30 A. M. Girl's Contest; in Recitation for J. H. Best medal, followed by literary address by prominent speaker; 1:00 P. M. Boys Contest for W. E. Uzzell medal; 8:00 P. M. concert by school. The public is cordially invited to all the exercises.

BIRTHDAY PARTY.

Wednesday, April 28, Mrs. D. C. High gave a birthday party in honor of her little grand-daughter, Sarah Rawlins McGrady, of Raleigh. Twenty little folks and their mothers were invited to be present.

The little tots could hardly await the hour at which they were invited and began to come very promptly at three. They played "Hide and Seek," "Frog in the Middle," "Hunt the slipper" and other out-of-door games that very young folks like. The lawn was so smooth and green that it was an ideal place for such games.

When the children began to tire of the games a large table was brought out and placed in the center of the lawn. At one end was a little cake with two candles and all the birthday packages were arranged around it. Then another birthday cake and other packages were placed on the opposite end of the table. Everyone wondered who was to take the second seat of honor. The mystery was solved when Mrs. L. P. Hicks was asked to sit at the head of the table and Sarah McGrady at the other end. This was a complete surprise to every one, especially to Mrs. Hicks as she did not dream that the hostesses even knew it was her birthday. Every one watched with the greatest interest while the packages were being opened. Ice cream and cake was served to the children as they took their places around the table, and to the mothers who stood in groups and watched the children or chatted. Every one had a most delightful time.

The children present were Bobbie Elmore, Harry McBrayer, Jr., Jack Brown, Al Hodges, Cary Howard, Jr., William Lee Beasley, Thomas Wheelless, James Person, and Jack Crowell, of Statesville; Mary Leona Ruffin, Margaret Candler, Elizabeth Williams, Margaret Johnson, Athalea Boone, Ann McGrady, of Raleigh, Sarah Sumner Hicks, Dorothy Hicks, Mary McCoy Egerton, of Rockingham, and Nell and Guendoline Crowell, of Statesville, Bessie Hilliard Robinson, of New York.

BIG FREE BARBECUE IN LOUISBURG SATURDAY, MAY 8TH. EVERY DEMOCRATIC VOTER IN FRANKLIN COUNTY IS INVITED.

HON. R. N. PAGE SPEAKS To Good Crowd in Louisburg—Was Introduced by Pres. Love, of Louisburg College.

To a crowded Court room Hon. Robert N. Page, made a splendid speech in the interest of his candidacy for Governor of North Carolina, on Monday afternoon. The speaker was introduced by President F. S. Love, of Louisburg College, who paid him many high compliments in referring to his public and private life, and presented him as North Carolina's next Governor. Declaring himself to be no professional man but a business man if anything went into a discussion of North Carolina and North Carolina's government from a business standpoint. He pointed out how the State had raised itself to the 4th place among the States in its agricultural production, how it raised \$168,000,000 for the war work liberty bonds, etc., and how the industries had increased in an alarming degree. He also pointed out the advance of the State in the way of Education, Highways and Public Health. And summing it all up he presented the necessity of the State for a stronger business administration. He stood in favor of more salaries for teachers, better highways in all the Counties, especially in the rural sections, and for showing what has become of the tax money, stating that the average man did not complain of paying his taxes when he knew where they were going. He reviewed his record as a Democrat and showed it to be one of activity for the party.

His speech was much enjoyed by a court room full of people, including a large number of ladies.

OXFORD ORPHANS.

On Monday night the Oxford orphans, under the auspices of Louisburg Lodge No. 413 A. F. & A. M., gave an unusually good entertainment to a crowded and very appreciative house. The program was excellent and it was evident that considerable thought had been given to its preparation and each child played his or her part perfectly. The acting of little Miss Agnes Pullen and Master Waylon Richardson was especially good and made a hit with the house, though every child played its part faultlessly. The musical fairy play "Midsummer Eve" was given by the whole class and thoroughly enjoyed. Genuine talent was displayed by several of the class. The entertainment was thoroughly enjoyed by all as was evidenced by the vigorous and hearty applause and the last number "Good-Bye" came entirely too soon for most of the audience.

The neat little sum of \$280 was made on this visit which was the largest amount that has ever been raised by the class here.

MISS HALL ENTERTAINS.

On Wednesday, April 28, at 8 p. m. Miss Ruth Hall was hostess at a dinner party given in honor of the bride-to-be, Miss Kathleen Egerton.

The color scheme of the decorations was green and white and the parlor and dining room were tastefully decorated in dog-wood, blossoms, pine, ferns and bridal wreath. Over the center of the table was suspended a huge wedding bell covered with green foliage and white bridal wreath. The electric light coming down through the center formed the clapper. Lines of the table crossing in the center.

SERVICES AT METHODIST CHURCH.

We are requested to state that there will be services at the Methodist Church at 11 a. m. and 8 p. m., and Sunday School at 9:45 a. m.

Rev. Mr. Smith will conduct services at Piney Grove on Sunday afternoon at 3 o'clock.

The public is invited to attend all of these services.

SERVICES AT ST. PAUL'S CHURCH SUNDAY.

The Rev. N. Collin Hughes, Rector, will hold the following services at St. Paul's Church Sunday next: Sunday school at 10 A. M., Morning Prayer with sermon and administration of the Holy Communion at 11 A. M.

Visitors are always cordially welcomed. Pay your poll tax before night Saturday if you want to vote. Subscribe to The Franklin Times \$1.50 Per Year In Advance.

REGISTRARS APPOINTED BY BOARD OF ELECTIONS SATURDAY.

Also Judges of Elections for the Several Townships—Voting Place in Hayesville Changed to Ayescue's Store.

The Board of Elections for Franklin County met in regular session with all members present Saturday. The appointment of Registrars and Judges of Election (poll-holders) being the first business before the Board appointments were made as follows: The first named being Registrar and the last named being the republican member in each township: Duane—W. H. Williams, B. M. C. Mullen, John W. Cheaves. Harris—J. B. King, M. L. Fowler, Jr., J. T. Mann. Youngsville—J. R. Tharrington, J. B. Allen, Will Davis. Franklinton—J. H. Cooke, R. E. Kearney, B. B. Pruitt. Hayesville—R. G. Wynne, H. L. Stokes, Roy H. Ayescue. Sandy Creek—J. B. Jones, A. S. Gupton, Johnnie Carr. Gold Mine—C. C. Murphy, G. M. Raynor, Joe Shearon. Cedar Rock—T. W. Stokes, W. O. Stone, W. P. Cooke. Cypress Creek—Alton Wilder, Arthur Strickland, Arthur Wilder. Louisburg—A. W. Alston, E. N. Williamson, W. P. Tharrington.

Upon recommendation of Hayesville township through its Chairman, the attention of the Board was called to the fact that the old Rocky Ford School house, where had been the polling place, had been removed and an order was made to change the polling place to Ayescue's Store.

The Board received the resolution of the Democratic Executive Committee in regard to instructing the Registrars and poll holders to require a strict compliance with the law in requiring all persons presenting themselves to vote to declare their party affiliations before being allowed to vote. The Board adjourned to its next regular meeting.

AUTOMOBILES COLLIDE.

Messrs. G. W. Ford, S. C. Holden and John King, Jr., had a narrow escape from an automobile smash-up on Friday night, on Main Street opposite the home of Dr. J. E. Malone. From the facts we could gather, Mr. Ford and Mr. Holden were coming down the street behind a large car in a Ford roadster. Mr. S. Z. Downey and John King were going up the street in the Ford Coupe, belonging to the Delco salesman. As Mr. Downey started past the large car it came to a stop and at that instance the Mr. Ford turned his car out to pass the large car and the impact came before either could stop their cars. Mr. Holden and Mr. King received cuts on the face near the eye and Mr. Ford received a bruised shoulder. Mr. Downey escaped unharmed. The two cars were badly smashed up. The accident was entirely unavoidable and no blame is placed on anyone for its happening.

TUESDAY AFTERNOON BOOK CLUB.

The Tuesday afternoon Book Club was entertained April 27, by Mrs. F. S. Love. The subject of the program for the afternoon was "Immigration." Two very instructive papers on the subject were prepared by Mrs. Uzzell and Mrs. Mills. As Mrs. Uzzell could not be present her paper was read by Mrs. M. S. Clifton. Interesting current events were read by Mrs. W. H. Furkerson.

Three musical numbers added much to the sweetness and variety of the program. One of these was a piano solo by Miss Board. Mrs. Love and Miss Board contributed greatly to the pleasure of the listeners by playing a duet for them, and last and most enjoyed was a vocal duet by Miss Dodson and Mrs. Love.

At the close of the program a salad course was served. This was followed by a second course of caramel nut filling with whipped cream and cake. About twenty-five guests present.

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BUNN HIGH SCHOOL COMMENCEMENT.

Held Thursday and Friday of Last Week—Big Occasion for Numbers of People.

Sunday April 18th Dr. John A. Ellis, pastor of Pullen Memorial Church, Raleigh, preached an excellent sermon. The auditorium was crowded. Rev. T. D. Collins and Mr. E. L. Woltslagel helped with the music. Dr. Ellis preached from Matthew 20:26, "But whosoever will be great among you, let him be your servant," a wonderful message of service there applicable for those who were finishing our course.

Thursday evening the primary and intermediate grades held their exercises. They rendered an excellent program to an overflowing house. Mayor declared that this was the best program that they had ever seen. Every child showed that they had been well trained. Misses Lena Gill, Gladys Stell, Musa Harris and Mrs. R. N. Shearin, the teachers in charge, deserve much credit for their faithful work.

Friday morning, April 23rd, despite the threatening weather, the crowd began to gather by 9:30 and by 12:00 the whole campus was full of people. The exercises of the morning were good and the address was excellent, as many said "Just what Bunn Needed." Prof. W. J. Ferrel, of Meredith College delivered the address. His theme "The Rights of the Other Fellow" was well followed. The results of this speech was very evident. He makes no pretense as to oratory but pours forth the pure truth and that is what Bunn, and indeed the world as a whole, needs. The speaker was introduced by Hon. J. M. Broughton, of Raleigh, whom all the people love, he having been principal here for two years. After the address Supt. E. L. Best delivered the diplomas of the seventh grade pupils. He made some timely remarks. After which the Principal delivered the diplomas to the seven high school graduates, Misses Annie T. Dickerson, A. Meta Horton, Lucy C. Moore and Messrs. J. Edward Cheves, Malcolm P. Mullen, Rosser C. Mullen and Samuel W. Perry.

Then Supt. Best called the Principal again. This time to present to him a watch, the gift of the patrons of the school as a token of their appreciation for his watchfulness over their children for three years. The watch was a beautiful one and very nicely engraved "Presented by the Patrons of the Bunn High School 1920". After this the dinner.

Dinner was all that Bunn is noted for, and then some. Of the great table there was not enough room for all the "eats." Every one had all they could eat and more was carried home. Everybody seemed happy and hungry. Of course it is useless to say that all enjoyed this part of the program.

After this we were reassembled for the class day exercises. Never before had the seniors looked so well. They came upon the stage carrying a chain of violets, all sang the class song, then gracefully draped the chain over the class pyramid and flowers. Then came the presidents address of welcome by M. P. Mullen, then the class diagnosis by R. C. Mullen, this showed a great deal of originality as well as the entire program. Next the class history by J. E. Cheves, this was the best high school class history the writer ever heard. The Historian depicted the high school career as four voyages over four seas. Then the prophecy by Annie C. Dickerson, this was very good. Next the last will and testament by S. W. Perry, he handled his subject well. After came the valedictorian who was A. Meta Horton, she having made by far the highest grade of the class, winning the scholarship in 1918. The valedictory was excellent. Miss Lucy C. Moore was secretary of the class.

In the evening at 8:30 the high school annual drama was presented. This was given before a crowded and tightly appreciative house. The play was a comedy-drama in four acts, five scenes, "Prairie Rose," a western play. The staging was fine, each of the eleven characters did well. But especial mention of the leading characters, Messrs. Mullen and Rosser Mullen, playing Dr. Raymond, these were heavy rolls but were played excellently. Of course all of the others deserve mention but space does not permit.

Despite the fact that William Todds show was in town we had large audiences every program. Ask any one who attended these exercises and you will find out how well each exercise was performed. The entire faculty was re-elected for the term 1920-21.

SCHOOL COLUMN

Educational Day for the Negro Schools will be held in Louisburg, Friday, May 7th. These exercises, which will consist of Spelling Contests, Reading Demonstrations and Pageants has been prepared by the Negro Teachers Association of Franklin County. During the year of the work of the Supervisor for Negro Schools of Franklin County, bank books are carrying the total amount of \$5,417.42 for the schools.

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MOVING PEOPLE

SOME YOU KNOW AND SOME YOU DO NOT KNOW.

Personal Items About Folks And Their Friends Who Travel Here And There.

Supt. O. C. Hill and Mr. J. E. Thomas went to Henderson Sunday.

Messrs. Ben T. Holden and C. C. Hudson, visited Nashville on business Monday.

Mr. and Mrs. G. L. Crowell, of Statesville, were visitors to Louisburg the past week.

Mrs. J. B. Jones, of Scotland Neck, is visiting her mother, Mrs. J. H. Wheelless, of near Cedar Rock.

Mr. and Mrs. M. B. Jeffreys, of near Bunn, returned from a trip to Syracuse, N. Y. Monday night.

Mrs. S. S. Meadows returned Friday from Washington, N. C., where she visited Rev. and Mrs. N. H. D. Wilson. She was accompanied on her return by Mrs. Wilson who will visit her a while.

Mr. Leon Jenkins, Mrs. R. H. Jenkins, Mrs. C. C. Simms, Misses Louise Tolar and Margaret Johnson, of Rocky Mount, were in Louisburg Saturday. Mrs. Simms visited her son, A. F. Johnson, Miss Tolar visited friends in Raleigh, while Mr. Jenkins, Mrs. Jenkins and Miss Johnson went over to Durham to attend the marriage of Miss Katherine Bryant to Mr. E. M. Chappell. The party returned via Louisburg to their homes in Rocky Mount Sunday.

MRS. UNDERHILL ENTERTAINS.

On April 27, 1920 Mrs. Wingate Underhill gave a sewing party in honor of her sister, Miss Kathleen Egerton. The following invitation had been sent out to about thirty friends: "On Tuesday p. m. at half past three you are cordially invited my guest to be."

When you come you are asked to bring your thumbs. For there's work to be done by fingers nimble.

To each will be given some silk or lace and to make something for the bride will be the race. A prize will be given for the prettiest work.

So do your best and do not shrink. The guests were welcomed at the door by Mrs. Underhill and ushered, some into the parlor and some into the living room. These rooms and the hall were decorated in lilacs and white jonquils.

When all had arrived, a sewing table covered with work to be done for the bride-to-be was brought out and each guest selected something to make. While some made dainty handkerchiefs of linen or crepe de chine, camisoles and boudoir caps, others embroidered initials on towels or run ribbon and tied rosettes. Misses Virginia Foster and Beatrice Turner acted as judges. The prize for the most beautiful piece of work, a pair of embroidered silk hose, was presented to Mrs. J. W. Mann. A bride's book was presented to the guest of honor.

After the sewing contest, ice cream and cake was served followed by coffee, salted peanuts and lavender and white mints. In addition to Louisburg girls out of town guests present were Messdames, G. L. Crowell, of Statesville, G. R. McGrady, of Raleigh, and C. E. D. Egerton, of Rockingham.

BARACA-PHILATHEA UNION.

The Baraca-Philathea Union which is to be held at the Baptist Church will take place of morning service.

J. M. Broughton will speak at eleven o'clock. Mr. Broughton is the Superintendent of the Tabernacle Sunday School, Raleigh, and is one of that cities most popular and promising young lawyers.

The spirit of the meeting which closed Sunday is too fine to subside quickly, therefore it is hoped that the evening services may be echo meetings. The song service has been an enjoyable feature that too should be kept up. If the people show the same interest as during the meeting a good work has been done.

LAUREL SCHOOL.

We are requested to state that Hon. Tasker Polk, of Warrenton, will deliver an address before the Laurel School on the morning of May 4th, (Tuesday next) at eleven o'clock. Mr. Polk is an orator of superior ability and those present will enjoy a rare treat. The public is cordially invited to attend.

FARMERS UNION.

There will be a meeting of the Franklin County Farmers Union in the court house in Louisburg, Thursday, May 6th, at 10 o'clock a. m.

As there will be business of interest to attend to it is hoped that every local in the county will be represented. J. H. Fuller, Pres.

Pay your poll tax before night Saturday if you want to vote.