e at an Priving

THE SOLUTION OF THE TAX PROBLEM

Machinery of sessment Described as Need

VIEWS OF DR. C. L. RAPER A PREVENTIVE, OF CRIME

Tax Commission Provided With Ample Power and Composed of Men Who Are as Non-Partisan as Possible. **Business Men Needed**

Dr. Charles L. Raper, of the chair of Economics at the State University, in his address before the Commercial Club of Durham, on Friday night, November 20, talked on the vital topic "North Carolina's Taxation Problem and its Solution." Mr. Raper sadi that there were only two ways for North Carolina to follow in taxation profers.

working under the power of the Legis-lature to make classes of taxable and rates and to separate the sources of

State and local revenue.

(2) New machinery of assessment working under the present constitu-

hers wore, he thinks, ready to take this big and certain step toward tax-ation reform, while others thought it best to make the effort to secure an amendment to the constitution that would grant the Legislature more liberal powers over taxation before new machinery of assessment should be created. The voters have declared against the change in the constitu-tion, and it is now necessary to take the only step toward taxation and assessment reform that is possible—that of providing new machinery. The fact that the voters have refused to travel one way implies their wish to

Progress Without Constitution Changes Experisaid that a good many

have made notable achieve-in taxation reform without a in their constitutions. He change in their constitutions, rie cited West Virginia, Kansas, and Wisconsin as brilliant illustrations of tax reform through the avenue of new machinery even though their consti-tution forbid classification and sepa-

Raper gave the relative position which the poll tax, the general pro-perty tax, the income, inheritance.

Counties Should Be Interested. Mr. Raper thinks that not only this tax but also each of the others is so man, who had been sent in by the vitally important to the tax-payer and verdict of a jury of his countrymen. expenditure of their proceeds, either in a city, and bein for schools, roads, streets, or con-the environments of

most largely escapes diagrace incurred.

But One Way Open. Mr. Raper believes that there is now but one way open to reform such a system—that is through the channel of new and effective and courageous hinery of assessment, both State He would have the gov-ake the initiative in the discovery and valuation of the citizen's roperty or privilege, instead entirely to the have long done. He would have Legislature of North Carolina do Tax Commission and grant it ample and authority: (1) to supervise

STATE'S DUTY TO

New, Effective and Courageous Plea Advanced That Men Who Yield to Drink Should Be Placed Under Restraint

Thinks There Should Be State Divide by Two all Courthouse and State Prison Expenses and Greatly Reduce Same in Eleemosynary Institutions Called Best Plan to Destroy Intemperance

(Paper read by Dr. T. M. Jordan, of Raleigh, at the recent meeting of the Sixth District Medical Society held at the State Hospital.)

In conversation some days since with a prominent gentleman, when I had asked the question implied in the title to this paper, he answered, that that is more of a medical than a legal question. To my mind it is not, uness you are willing to admit that there is more philanthropy in medi-cine than in law, for this question is purely a philanthropic one, belong-ing solely, neither to medicine or law. working under the present constitution, which respuires a uniform rate
of tax upon all kinds of property, and
which causes the Sixte the county,
and the municipality to obtain much
of their revenues from the same source
—general property. The first of these
ways is not now size in North Carolina. We must travel along the second
way—that of new mischinery of asassement at work under the present
constitution.

Mr. Rapper remarked that he had My excuse for introducing it before Mr. Ruper remarked that he had him he must turn in his affliction for urged the last Legislature to create advice and care, and to him the State new machinery of assessment, since also must turn in its hour of need, if it would be equally necessary under she is ever aroused to an understand-a revised constitution or under the old constitution. Many of the mem-helpless son of hers.

In almost every contaglous disease that you meet, you feel that yo have that you meet, you see that as your the strong arm of the State as your the strong arm of the state as your support in its management. If it shall appear that the patient is a menace to the community in which he moves, he is entirely a thin your control and power by the help of the law, be he ever so sane; but when you meet the inebriate in your professional work you are entirely alone. sional work you are entirely alone until you are willing to go into court and qualify that he has passed the struge of accountability, notwithstanding you may be just as well con-vinced before that time, that left to himself he is certain to reach that stage and worse conditions, as you would be that a patient you might find with tuberculosis, left alone, would at no distant day reach the grave. It is not my purpose to enter in upon every phase of a question of as great moment as this at this time, but I trust that you will bear with me while I marrate the story of a couple of such parties since I cannot pre-sent them as clinics here.

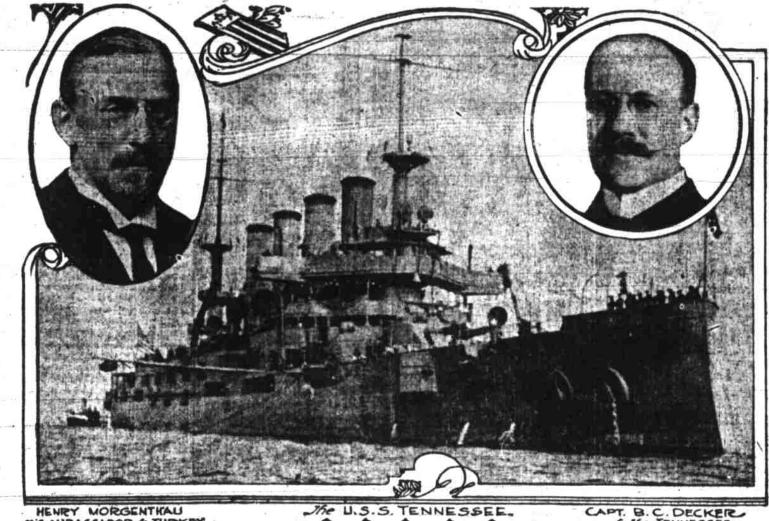
While superintendent of the depart-ment for the dangerous insane and prison physician to the State prison, I had numerous opportunities to study perity tax, the income, inheritance, privilege, and itcense taxes hold in our system of public revenue. He pointed out the defects and abuses now prevailing in each of these groups of taxes. The tax on general property is, he said, by far the most important one from the point of view of revenue and assessment. This source alone way could I render greater service to brought in, in 1912, more than one-half of the State's revenue, 71 per cent of the revenue of the munici-tion of my fellow physicians the palities, and 90 per cent of the reve-necessity for such a step; and they tion of my fellow physicians the necessity for such a step; and they who have accomplished so much palities, and 90 per cent of the result in t ation is, therefore, North Laronina safty of such a movement and biggest and most vital one, whether shall bring about the enactment of a looked at from the point of view of statute, that shall be preventive in the State, the county, or the municity these cases as well as remedial as is pality.

that I have not lived in vain.

I have 1. mind the case of a young man, who had been sent in by the to his government, that all citizens as had appeared to them from the should have the deepest interest in evidence, that he was irresponsible their administration. The most effective and just assessment of them party of life. The history of this should appeal to every citizen; each citizen has an interest in the taxes are contributor to them and as a contributor to them and as a receipient of the benefits which come scholar, an exemplary young man in and his community from the the community. Accepting a position iture of their proceeds, either in a city, and being removed from Mr. Raper said that, from every soon he not only became a drunkard, possible point of view, these taxes should be as effective and just as possible, but that in actual practice some soon, he committed the crime menof them, notably the general property tioned above and was taken in hand tax are now remarkable for their de-fects—for gross inequality and even dishonesty in their administration. To misnonesty in their auministration. To of restoration to former health and prove such a statement, he named the following defects: () That the same kind of property is now on the stitution in a normal condition and assessment books at valuations varying from 3 per cent to 1 per cent of without any recurrence or apparent fair cash value. (2) that considerable property, even as tangible as land, is that dethroned his reason. But there are kind of property is pensitized, while gone: there is no effacement of that

the burdens of taxation and govern-that the tax on the dogs brings was of strong physique and mind, but in at times, more revenue than that one of those jovial good-hearted temon the moneys, bonds, and stocks. (4) peraments, that we have all hailed that one township pays more than it and fellowshipped as good comrades: should and another less than it ought who, as was the custom in his neight to to the county. (5) that one county borhood took the social drink, which bears a larger proportionate share of soon developed in him the uncontrol the State's burden than another—that trolable appetite which he bowed to until one day when in a fit of desper"pauper countles" are really well-toation he destroyed the life of his friend. The crime was so atrocious, that his friends submitted him for murder in the second degree and his sentence was for a term sufficient to confine him for the remainder of his annual life. It gave great pleasure to see this man as he emerged from his physical disorder and to return to his former self mentally; but the thought of the disgrace that he had brought upon himself and his loved ones, the mental anguish so clearly manifest 'n his countenance so completely overbalanced the thought of reclaiming

by the sorrow of such experiences. Now in both cases it was known of intimate acquaintance with these parties that habitually, they were unof assessment | der the influence of stimulants which the local assessors, prescribe calamitous conditions as is outlined in the stories above; but had their results for them, and formulate, for friends before the acts, attempted to control or deprive them of a liberty shoals Cruiser Tennessee and Captain, Attacked by Turks, and Ambassador Morgenthau.



HENRY MORGENTHAL

the TENNESSEE

that permitted such rulnous condi-

tions, and thereby prevented it, and redeemed them to society, as useful law-abiding citizens, they would have

found themselves without any help from the statutes except those that commit the usual imane for restraint and treatment, and most of you know how slow are the relations of the in-

prevention statute, it will be brought about by the support of our profes-sion, and it will devolve upon us to see it enforced as has been our lot to

man occupies such a prominent part in life's actions, that it is too much to hope and to work for
I would not advocate at the outset,
for the first offense, restraint of liberbut rather place him upon the

probation list under promise to ab-stain, giving him an opportunity to demonstrate the control of his appe-

tite by his will. Failing in this would arrest him, place him under r

of his kind and mind. for

straint and treatment not in the Hos-pital with the Insane, but in a colony

period as should be considered suf

to place these people among the in

same. As soon as sober mind having returned, they resent being upon a level with the insane ar ly so, and that resentment i

ly so, and that resentment is hin-drance to the most successful care and treatment of them, and this psychic effect should not be overlook-

I hope the day is not distant when

be the best investment any State will

ever make, for putting such into ex-ecution will divide by two all court house and State prison expenses and

greatly reduce the same in the el

cmosgnary institutions.

This would be the greatest prohibi

tion law ever enacted. The best way to destroy intemperance is to dis-grace and humiliate the man or wo

man who yields to its wiles, and to do that, we must have a law not to level

them with the criminal or the insane

but to take and treat them morall-

SEABOARD TRAFFIC HEAVY.

Winter Travel Sets in In Earnest With Great Volume.

oard system is interrupted here now

with the annual Northern traffic. All trains, practically, are anywhere from

ours late. No. 3. Seaboard through

hours late. No. 3, Seaboard through train from New York to Jacksonville, carried 185 paid passengers to Tam-pa, Florida, alone. This did not in-clude local traffic. Thirteen cars and a double-header were required to carry this unusual number of passen-gers to the Florida winter resorts. Two solid car loads of Carolina root-

ers will leave Monroe Wednesday

DUCK SHOOTING BEGINS

Sportsmen Begin to Flock to Ocra-

Ocracoke, Nov. 21.-Duck shooting

has opened up here in pretty good shape. Measrs. W. C. and I. F. O'Neal went out three days last week

and killed 143 fine geese, brant and

Several other guides are now ready

for business and are expecting a swarm of sportsmen in a few days.

Mr. W. T. Blackwell, of Durham, is aiready here and all are expecting results in a few days, judging from the appearance of the fowls on the

roe has a large Carolina alumni. favor of the Tar Heel aggregation this

three and

thirty minutes to

(Special to The News and Otserve Monroe, Nov. 21.-The entire Sea-

ficient for his condition. It is wrong

Captain B. C. Decker, of the United which flew the American flag. Three shots were sent after him. The capture news of the incident reached washington made efforts for several days to learn the truth of the reports fixed on by the Turkish forts in the tain was on a visit to Turkish officals to learn if they would permit the last of the scene. The State Department at the scene. The State Department at the scene.

FINDS WAY TO WEALTH

Smith-Lever Act, a large sum money has been appropriated to able each State to carry informs on all farming matters and on all matters directly farmers and to farm women by means

Whereas, for the farmers and their

printed an equal sum; therefore be it itesolved, by the State Farmers' Union, that we urge our Legislature by all means to appropriate errough money for the farmers to secure the State's full share of this Congressional

and.
Whereas, it has been shown by more than twenty-five years of successful operation in North Carolina that the Farmers Mutual Fire Insurance Association has proved to the cheapest fire insurance ever of-

3rd it is controlled and run by the members of the county or dis-trict comprising the different branches of the Association; different

ance in the State aggregating \$17,570 .-Therefore b

Resolved by the State Farmers' nion, that we commend the Farmers Mutual Fire Insurance Association of North Carolina to our membership throughout the State, and also to all North Carolina farmers and recomits of said association with a view

rural credits, this being anything else to perpetuate and inrease tenantry in the State. ore be it Resolved, that we ask the Legisla-

how slow are the relations of the in-same to act in committing them; in most cases it is not done until often it is too late to hope for restoration, or after some act is committed that arouses public sentiment and then upon the physician is piaced the brunt of the responsibility of the com-mitment, and so in this case, if we ever reach that much desired crime prevention statute, it will be brought. The Board Is Much Pleased and Opening Days Have Worked

secure the enforcement of all law an preventive medicine. I am not unmindful of the fact, that by some, this will be regarded, to use a slang expression, as "going some"; but I do not believe that in this progressive age when the thought of our fellowman occupies such a prominent part

business for member banks The statement of condition follows: Cash on hand: Gold coin and cer. Cash on hand. Gold coin and cer. ificates, \$293,415,966. Legal tender silver certificates, etc.,

Total, \$240,723,000. Rediscounts, \$5,607,000. tal, \$240,723,000 All other assets, \$55,000 Total, \$246 475 000

Heserve deposits, \$227,138,000 Federal reserve notes in circulation

Total, \$248,425,900.

Gold reserve against all liabilities
89 percent; cash reserve against all liabilities;
liabilities, 105 percent; cash reserve against all liabilities after setting
aside 40 percent; gold reserve against
federal reserve notes in circulation. ederal reserve notes in circulation 105 percent.

"Rediscounting privileges have been availed of to a considerable extent in New York, Chicago, St. Louis and said the board, in its

rupplemental statement.
"Elsewhere the showing is much smaller. Federal reserve notes to smaller. Federal reserve nove-meet local demands have been issued meet local demands have been issued principally in consequences of the principal of the supplied with an adequate quantity of notes to meet its needs. The relatively small amount of rediscounts as com pared with the resources of the sys. tem is due to the policy of the Fed eral reserve board in encouraging the payment of reserve deposits in actual money instead of in rediscounted pa-per. Rates of rediscounts established a week ago were fixed with this policy in mind. Reports from all districts are of the most encouraging nature and the outlook for business is slated

as satisfactory. The establishmen of the system has already had an important effect in increasing the lending power of the local banks in addition to the lease power of the Federal Reserve

Change in Bank Statement

New York, Nov. 21 -To meet New York, Nov. 21.—To meet re-quirements of the new Federal bank, ing laws, which became effective at the beginning of the week, many changes were shown in today's week

y clearing house statement.

Hereafter the statement will deal nore specifically with loans, reserves in vanits and in the Federal Reserve Banks and other depositories. It also will disclose the amount of net demand deposits and net time de-posits. What formerly was known as What formerly was known 'aggregate cash reserves' will after be referred to as "aggregate re. Today's statement gave only the

grand totals, since, it was impo to make comparison with any pre-vious week. The huge aggregate re-serves and excess cash reserves were occasioned largely by a reduction in New York.

reserve requirements from 25 to 18

percent in permitted under the new york or convert will be succeeded in practice tere by Dr. J. M. Harpe law. When the new system gets down to a more definite working basis ma.

Whiteville highly recommended. terial reductions are expected in the figures outlined in these items.

PROF. L. C. BROGDEN AT TRAINING SCHOOL

ontrast Between the Old and New Methods Given to Appreciative Audience

Greenville, Nov. 21.—On Mondry ening, November 16, at East Caro in Teachers Training School, Mr Greenville Brogden made a talk contrastold method of teaching with that of the new.
In an original and onlyue manner

On the other hand, the successful teacher is the one who brings these forces into a close relation with her work, makes her presence felt in the community and whose interest is cen tered on the welfare and progress the people whose children she is spiring to higher ideals and is striving to make their future life worth while.

It is for the students of the East lem and it is left for each one to de

The day meetings of the Parmers' nion, which met in Greenville this eek, were held in the assembly hall f the East Carolina Teachers Train-On Thursday evening the idents of the school gave the

Check of \$560.80 Sent—Groom \$4. Bride 14—Wayne Farmer Dies Special to The News and Observer.)

grayeyard, in that township

DR. CROWELL TO CHARLOTTE Kinston Physician Will Become

rowell, one of the leading physicians of Whiteville, has just announced that he will give up his practice here on the first of January next. Dr Crowdl will go from here to the Post-Graduate Medical School in New York where he will take a special codrse in obstetrics, returning then to Char-ofte where he will locate permanentand practice obstetrics exclusively

practice here by Dr. J. M. Harper, a ver Whiteville highly recommended. Br. arrang Harper is a son-in-i-w of Dr. McGee, Allen of Raleigh.

GOLDSORO HELPS BELGIUM

Goldsboro. Nov 21.—During this time of business depression Goldsboro that always holds her own in coping wounded clara kimbrell, a woman of with her obster cities in promoting any worthly cause, has sent a check for 1560 to raised by her cities is in in this city, but there is a possible treasurer of the Belgian relief fund irranse Vork City for the nur.

Specialist.

THIS NEGRO FARMER

enoir Colored Tobacco Raiser As-tonishes Neighbors By His Thrift

and Industry. Goldsboro, Nov. 21.—A business man of this city, who is also one of Wayne county's leading farmers, was a visitor in Kinston this week, and gives the following story of a colored farmer who raises nothing but to-bacco near that city. While in Kinston, the gentleman from this city attended a big land sale page that city in the city attended a big land sale page that city attended.

Smoothly

In an original and onique manner he developed the idea negatively. A large circle was drawn on the black board which represented the school of the community. Around this was drawn small circles which stode force in the community. The county superintendent, county twelve Federal Reserve Blanks was for the five preceding days, and is preliminary to detailed statements for the five preceding days, and is preliminary to detailed statements hereafter to be issued weekly.

Members of the board did not expected to see him better working condition with their first reserve installments collected and the was downed to utter failure in her working condition with their first reserve installments collected and the same time holding the community back in its progress.

In an original and onique manner he developed the idea negatively. A large with condition on the lack board which represented the school of their same triped due to the colored farmer who raises nothing but to back on shirt the city. While in Kins judge or board of commissioners as being ings in the developed farmer who raises nothing but to back on his place in the colored farmer who raises nothing but to back on his city. While in Kins judge or board of commissioners as being ings in the developed farmer who raises nothing but to back on his city. While in Kins judge or board of commissioners as tended ablg land sale near that city. While in Kins judge or board of commissioners as tended ablg land sale near that city. While in Kins judge or board of commissioners as tended ablg land sale near that city. While in Kins judge or board of commissioners as tended ablg land sale near that city. While in Kins judge or board of commissioners as tended ablg land sale near that city. While in Kins judge or board of commissioners as tended ablg land sale near that city. While in Kins judge or board of commissioners as tended ablg land sale near that city. While in Kins judge or board of commissioners as tended ablg land ablg land sale near that city. While in Finally the promoters "broke the Whereas by a recent act of the news" to the old colored man, thus, United States Congress, known as the "Old man, do you know what your purchases amounted to?"

The old colored man in reply said. No, boss, I'se not much on figures." Weil replied the promoters, "Your

well replied the promoters. Tour purchases amount to \$5,000."

"All right boss," replied the old negro, who seemed not to be a bit jarred. "But, say boss," enquired the old negro, "how much discount did you Carolina Teachers Training School to say you would allow for the cash, gather together material that will "Five per cent," was the prompt help them in the solution of this probhaser, "deduct the cash discount from the bill and I will give you a check, for the balance," which the old negro promptly did, while the crowd looked n with breathless silence

In discussing the art of raising to-acco with the Goldsborn farmer the olored farmer said he had learned students of the school give the union a musical program and had the opportunity of hearing Professor Bransun, of the State University, on the guestion of Rural Problems in North South.

THOMPSON STILL IN JAIL

Kimbredi Woman in Serious Condition

— "Grow Less Cotton."

(Rectal to The News and Observer)

the treasurer of the Belgian relief fund treasurer of the Belgian relief fund treasurer of the Belgian relief fund treasurer for the gurpose of purchasing food for Belgian numerous fundations. Mr. G. W. Newman, a widower age 44 years, who has a son 18 years old and a daughter 16 years of age, was married this week to Miss Patience Pate, aged 14. Both are rendents of this county.

The death of Mr. A. G. Grandy of the interestingly of conditions existing in

Indian Springs township, on of the interestingly of conditions existing in county's most highly esteemed citizens that section. Mr. Whitford is an advocurred Thursday, at his home, and vecate of the "Grow Less Cotton" the interment was made in the Surles movement and is doing all within his power to get the farmers of his sec-tion to see as he does. Mr. Whitford stated that in his belief the acreage around Ernul will be decreased at least twenty-five or thirty per cent next season and that the farmers will plant more corn and other food

COMMERCIAL CLUB SMOKER. Whiteville Organization to Have Jubilation. Importal to The News and Other

Whiteville, Nov. 21.—At the regular monthly meeting of the Whiteville Commercial Club in the club rooms yesterday afternoon, plans were formulated for the amoker to be ly and practice obsection excusively, rooms yesterday alternoon, plans His family will leave Whiteville Werz formulated for the amoker to be January first and move to Charlotte, given by the club on December 1st, to be joined there by Dr. Crowelf as and it was decided to ask Mr. Frank Gough, a prompting man of Gough, a prompting man of the premise and make Dr. Crowell will be succeeded in his an address. At that time Judge Oll-that in every county an effort be rectice here by Dr. J. M. Harper, a ver H. Allen will be here holding made to get a law to prohibit the to Superior Court and the committee on shipment of intoxicating liquors ex-br. arrangements have extended to Judge cept for use upon physicians pre-Allen at invitation to atte invitation to attend the

FOR THE FARMERS Resolutions of Public Interest Adopted by The State Farm-

ers' Union

STATE - WIDE PRIMARY

Ask for Party Conventions at Convenient Time for Farmers and For Farmers on Platform Committees; Urge Anti-Jug Law; Institution for Wayward Girls

Greenville last week there were a number of resolutions of public interest adopted, there dealing with matters of State-wide importance. These resolutions are:

At the annual meeting of the North Carolina Farmers' Union held at

resolutions are:
State-wide Primary.
Resolved, that we urge the establishment of a State-wide legalized primary for all offices from Constable to President, the primary to be held for all partice the same day, regulated by a rigid corrupt practices acc.

We recommend the curtailment of the 1915 cotton Acreage.
We recommend the curtailment of the 1915 cotton crop to not exceeding 50 per cent of the cuitivated acreage. Taxation, Land Segregation Between the Races, etc.
With regard to the portions of the president's address referred to our committee we recommend.

L. We urge the most rigid sconomy of county and State governments, fig-

of county and State governments, in cluding a more economical conduct of the State Legislature, a better pur-chasing system for State institutions, the salary system instead of the fee system, the abolition of the office of county treasurer. We also urge lo-cals and our people to consider a more seconomical system of county governnent, including also a consideration

ment, including also a consideration of commission government.

7. That we ask the next Legislature to adopt a thoroughly modern law for the management of co-operative enterprises and that our State Coun-

cil push this proposition to success.

3. That we earnestly relterate our endorsement of the following plan adopted at our last session urging adopted at our last session urging Land Segregation Between the Races and urge our Local Unions to help bring it about, to wit: That wherever the greater portion of the land the greater portion of the land acreage in any community is owned by one race, a majority of the votera of that race may say. If they wish, that in future no land shall be sold to persons of a different race, provided such action is approved by a reviewing judge or board of commissioners as being necessary to their peace, safety, and the protection of their social life.

4. We believe the burdens of taxa-

"Your home science of extension and demonstration ser-vices and.

whereas, for one of the most mate-rially helpful acts that Congress bus pulsed in years and will aid in every way the farm home; and. Whereas, it will be necessary in or-

der that North Caroline may get an full share of this important appro-priation that the State should approappropriation, and instruct our com-mittees to do all in their power to se-cure the passing of such an act. For Mutual Fire In-urance:

Whereas, fre insurance has become to be one of the necessities that every farmer should carefully consider;

fered to our farmers, because—
lst. It is purely co-operative;
and is run at a minimum expense,

4th It is now carrying farm

by the State Farmers'

taking out insurance in it. For Repeal of Crop Lien Law.
Whereas, we are conscious of the great civilized country that is with-out some form of rural credits; and forther, that our present form of leg-alized rural credits in North Carolina. costing as it does from fifty to a hun-dred per dent to those who are in the habit of using it, is doing more than

plans to be credit, and law to become effective reals on year after day of enactment.

Frank nan of Resolved, that in the interests of reals of the providing Anti-Jug Law, and the providing Anti-Jug Law, and the provided that in the interests of the provided that in the provided that

(Continued on Page Sixt.et.)