

THE SOLUTION OF THE TAX PROBLEM

New, Effective and Courageous Machinery of Assessment Described as Need

VIEWS OF DR. C. L. RAPER

Thinks There Should Be State 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 said that there were only two ways for North Carolina to follow in taxation reform:

(1) New machinery of assessment working under the power of the Legislature to make classes of taxable and rates and to separate the sources of State and local revenues.

(2) New machinery of assessment working under the present constitution, which requires a uniform rate of tax upon all kinds of property, and which causes the State and local revenues to be obtained much of their revenues from the same source—general property. The first of these ways is not now open in North Carolina. We must travel along the second way that of new machinery of assessment at work under the present constitution.

Mr. Raper remarked that he had urged the last Legislature to create new machinery of assessment under a revised constitution or under the old constitution. Many of the members agree, he thinks, ready to take this big and certain step to reorganize the tax system. 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 reform.

Change of assessment should be made. The voters have declared against the change in the constitution, and it is now necessary to take the only step toward taxation and assessment reform that is possible—providing new machinery. The fact that the voters have refused to travel one way implies their wish to travel the other.

Progress Without Constitution
Mr. Raper said that a good many states have made notable achievements in taxation reform without a change in their constitutions. Wisconsin as brilliant illustrations of tax reform through the avenue of new machinery even though their constitution forbid classification and separation.

Mr. Raper gave the relative position which the poll tax, the general property tax, the income, inheritance, privilege, and license taxes hold in our system of public revenue. He pointed to 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 brought in in 1912 more than one-half of the State's revenue, 71 per cent of the revenue of the municipalities, and 90 per cent of the revenue of the counties for their general purposes and for schools and pensions. The problem of its assessment and taxation is, therefore, North Carolina's biggest and most vital one, whether looked at from the point of view of the State, the county, or the municipality.

Counties Should Be Interested.
Mr. Raper thinks that not only this tax but also each of the others is so vitally important to the taxpayer and to his government, that all citizens should have the deepest interest in their administration. The most effective and just assessment of them should appeal to every citizen; each citizen has an interest in them, both as contributor to them and as recipient of the benefits which come to him and his community from the expenditure of their proceeds, either for schools, roads, streets, or conditions of health and peace.

Mr. Raper said that, from every possible point of view, these taxes should be as effective and just as possible, but that in actual practice some of them, notably the general property tax, are now remarkable for their ineffectiveness for gross inequality and even dishonesty in their administration. To prove such a statement, he named the following defects: (1) that the kind of property is now on the assessment books at valuations varying from 3 per cent to 1 per cent of fair cash value. (2) that considerable property, even in the hands of individuals, is being assessed at less than its actual value. (3) that one kind of property is penalized, while another kind most largely escapes the burdens of taxation and government—that the tax on the dog brings in, at times, more revenue than that on the money, bonds, and stocks. (4) that one township pays more than it should and another less than it ought to to the county. (5) that one county bears a larger burden of taxation than the State's burden than another—that a good many of the now famous "pauper counties" are really well-to-do. (6) that a premium is now put upon ignorance, inequality and injustice.

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 machinery of assessment, both State and local. He would have the government take the initiative in the discovery and valuation of the citizen's taxable property or privileges, instead of leaving it almost entirely to the self-assessment of the tax-payer, as we have long done. He would have the Legislature of North Carolina do that which has been done in more than twenty states—create a State Tax Commission and grant it ample power and authority: (1) to supervise the whole system of assessment and taxation, (2) to appoint the local assessors, prescribe rules for them, and formulate, for

STATE'S DUTY TO THE INEBRIATE

Plea Advanced That Men Who Yield to Drink Should Be Placed Under Restraint

A PREVENTIVE OF CRIME

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 State 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 the most of medicine of that question. To my mind it is not, unless you are willing to admit that there is more philanthropy in medicine than in law. For this question is purely a philanthropic one, belonging solely to the medical profession. My excuse for introducing it before a body of physicians is, because I, like the gentleman just quoted, am willing to admit that there is more of philanthropy in medicine than in law. Among the legal profession, and judging the future by the past, I shall find a more interested listener in the physician than elsewhere, and for the benefit of the medical profession in his professional life, is the better qualified to understand the nature of the inebriate and his needs and to him he must turn in his affliction for advice and help, and to him the State also must turn in its hour of need, if she is ever aroused to an understanding of her duty to his diseased and helpless son of hers.

In almost every contagious disease that you meet, you feel that you have also 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 reform. The voters have declared against the change in the constitution, and it is now necessary to take the only step toward taxation and assessment reform that is possible—providing new machinery. The fact that the voters have refused to travel one way implies their wish to travel the other.

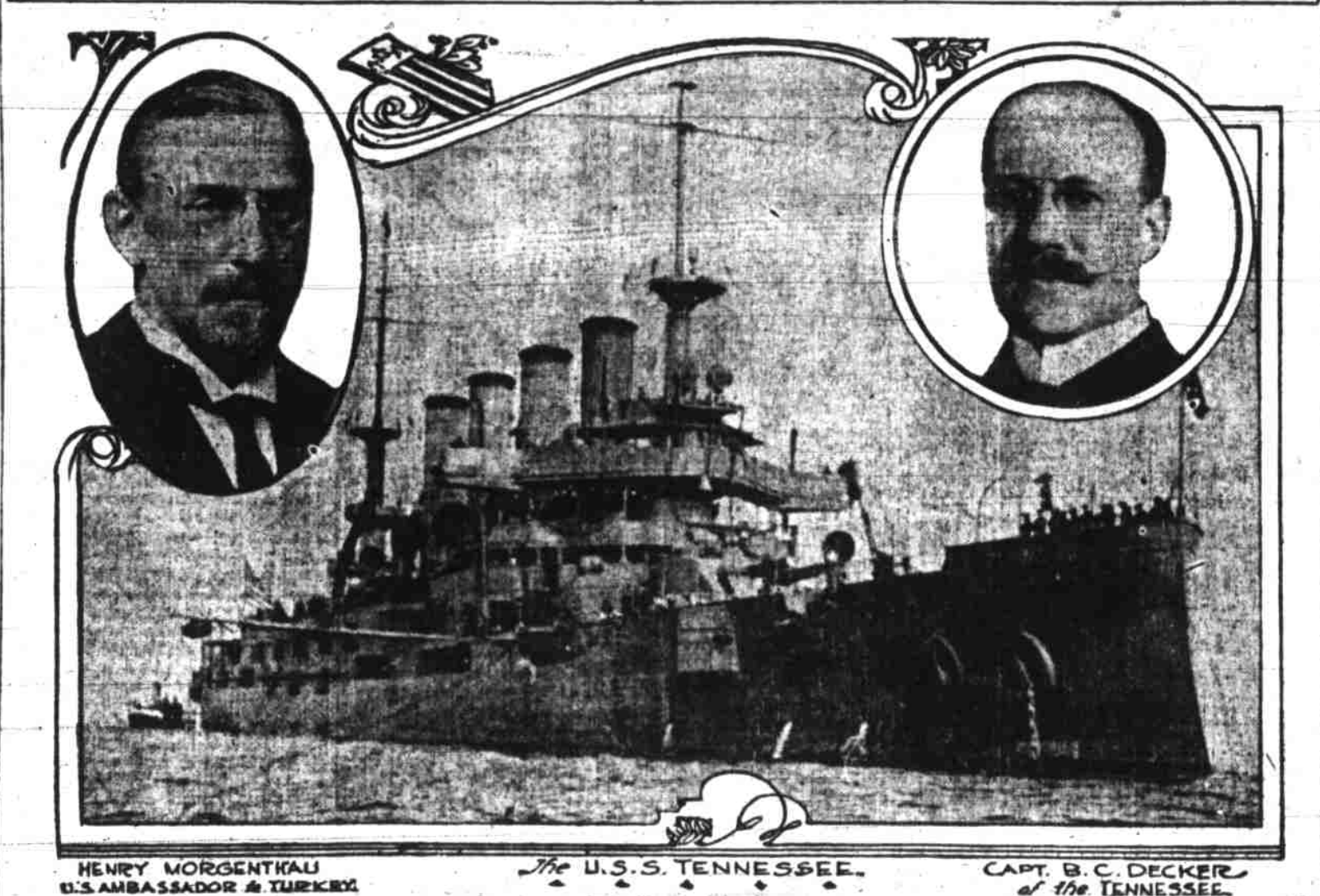
While superintendent of the department for these insane inmates, and prison physician to the State prison, I had numerous opportunities to study these cases and in these instances the necessity of the law being preventive in these cases as well as remedial, is impressed upon me that determined to do whatever I could to bring into existence such a state of affairs in our State; in the belief, that in no other way could I render greater service to the State, and to my fellow-man as well, and if I can bring to the attention of my fellow physicians the necessity for such a step; and they who have accomplished so much along these remedial lines, can be convinced of the necessity of such a movement, and they shall bring about the enactment of a statute, that shall be preventive in these cases as well as remedial, is the only effort now, then I shall feel that I have not lived in vain.

I have in mind the case of a young man, who had been sent in by the verdict of a jury of his countrymen, to the State prison, for the commission of a crime, and the evidence, that he was irresponsible for an act, that had deprived another party of life. The history of this young man was, to be brief, like this: He was a student in the law, and he was an ardent Sunday school scholar, an exemplary young man in the community. Accepting a position in a city, and being removed from the environment of home influences, he began to drink and to smoke, and soon he not only became a drunkard, but a fiend of the cigarette; and it was not long until dismantled of his reason, he committed the crime mentioned above, and was taken in by the law, pronounced insane and placed under treatment in the hope of restoration to former health and mind. In both instances, had the law been preventive, had the institution in a normal condition and until now so far as we are informed without any recurrence or apparent likelihood of returning to practices, even a reasonable, that there is no bringing back that life that is gone: there is no effacement of that disgrace incurred.

Another of our fellow citizens, who was a strong physician and mind, but one of those jovial good-hearted temperaments, that we have all hailed and fellowshiped as good comrades, who, as was the custom in his neighborhood, took the social drink, which soon developed in him the uncontrollable appetite which he bowed to until one day when in a fit of desperation 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 life. It gave great pleasure to see this man as he emerged from the 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 manifested in his countenance, so completely overbalanced the thought of reclaiming him, that that pride was all soborned by such experiences.

Now in both cases it was known of all men who came within the range of intimate acquaintance with these parties that habitually they were under the influence of stimulants which would bring upon them just such calamitous conditions as he outlined in the stories above; but had their friends before the acts, attempted to control or deprive them of a liberty

Cruiser Tennessee and Captain, Attacked by Turks, and Ambassador Morgenthau.



HENRY MORGENTHAU U.S. AMBASSADOR AT TURKEY. The U.S. TENNESSEE. CAPT. B. C. DECKER OF THE TENNESSEE.

Captain B. C. Decker, of the United States armored cruiser Tennessee, was fired on by the Turkish forts in the harbor of Smyrna Monday, November 16, while he was entering in a launch

which flew the American flag. Three shots were sent after him. The captain was on a visit to Turkish officials to learn if they would permit the Tennessee to enter the harbor. At

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FIRST WEEK GOOD IN RESERVE BANKS

The Board Is Much Pleased and Opening Days Have Worked Smoothly

(By the Associated Press.)
Washington, D. C., Nov. 21.—The first statement of the condition of the twelve Federal Reserve Banks was made public today by the Federal Reserve Board. It includes operations for the five preceding days, and is preliminary to detailed statements hereafter to be issued weekly.

Members of the board did not expect rediscounting operations to be large until the banks were in better working condition with their first reserve instalments collected and the way paved for handling commercial bills. Reports from all districts indicate that the first week of operations has been successful.

SEABOARD TRAFFIC HEAVY.
Winter Travel Sets In In Earnest With Great Volume.
(Special to The News and Observer.)
Monroe, Nov. 21.—The entire Seaboard system is interrupted here now with the annual Northern traffic. All trains, practically, are anywhere from thirty minutes to three and four hours late. No. 3, Seaboard through train from New York to Jacksonville, carried 143 paid passengers to Tampa, Florida, alone. This did not include local traffic. Thirteen cars and a double-header were required to carry this unusual number of passengers to the Florida winter resorts.

DUCK SHOOTING BEGINS.
Sportsmen Begin to Flock to Ocracoke.
Ocracoke, Nov. 21.—Duck shooting has opened up here in pretty good shape. Messrs. W. C. and I. F. O'Neal went out three days last week and killed 143 fine geese, brant and duck.

PROF. L. C. BROGDEN AT TRAINING SCHOOL

Contrast Between the Old and New Methods Given to Appreciative Audience

Greenville, Nov. 21.—On Monday evening, November 16, at East Carolina Teachers Training School, Mr. L. C. Brogden made a talk contrasting the old method of teaching with that of the new.

THIS NEGRO FARMER FINDS WAY TO WEALTH

Leads Colored Tobacco Raiser Against Neighbors By His Thrift and Industry

Goldboro, 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 raised nothing but tobacco near that city.

GOLDSBORO HELPS BELGIUM.
Check of \$500.00 Sent—Groom 44, Bride 14—Wayne Farmer Dies.
(Special to The News and Observer.)
Goldboro, Nov. 21.—During this time of business depression Goldboro that always holds her own in coping with her sister cities, in promoting any worthy cause has sent a check for \$500 raised by her citizens to the treasurer of the Belgian relief fund in New York City for the purpose of purchasing food for Belgian non-combatants.

THOMPSON STILL IN JAIL.
Kimbrell Woman in Serious Condition—'Grow Less Cotton.'
(Special to The News and Observer.)
New Hope, Nov. 21.—Judge W. Thompson, the young white man who several days ago shot and seriously wounded Clara Kimbrell, a woman of ill fame and whose home is at Greensboro, is still confined in the county jail in this city, but there is a possibility that he will be released on bond within a few days.

DR. CROWELL TO CHARLOTTE

Kinston Physician Will Become Specialist.
(Special to The News and Observer.)
Whiteville, Nov. 21.—Dr. W. H. Crowell, one of the leading physicians in this county, has just announced that he will give up his practice here on the first of January next.

COMMERCIAL CLUB SMOKER.

Whiteville Organization to Have Jambilation.
(Special to The News and Observer.)
Whiteville, Nov. 21.—At the regular monthly meeting of the Whiteville Commercial Club in the club rooms yesterday afternoon, plans were formulated for the smoker to be given by the club on December 1st.