## DEMOCRATIC DUTY TO RATIFY SUFFRAGE AMENDMENT, DECLARES EDITOR HARRIS



2 5 1 4 5 2 1 5

**Obligation Plainly Imposed By** Party Declaration At the State Convention

POLITICAL PREJUDICE ONLY ARGUMENT OPEN

Tennessee's Hesitation No Reason Why North Carolina Shouldn's Grown Hopes of Women With Success; Legislature Must Keep Faith of The Democratic Party.

Col. Wade Harris, the veteran North Carolina editor, who was a delegate-atlarge from North Carolina to the Damocrafic convention at San Francisco, in an editorial in his paper, the Charlotte Observer, yesterday declares it is a democratic duty to ratify the federal suffrage amendment. The editorial in Sunday's Observer follows:

"The Democratic party of North Carolina owes a triplé duty which should become a discharged obligation during the special session of the Legislature that is to be convened Tuesday. The duty is to itself, to the party, and to the women of the State, and its discharge-ratification of the amendment by which the women would be enabled to participate with the balance of the citizenship of the State in the ballot. The obligation is plainly imposed by the party platform adopted by the State Convention and which is to the effeet that ""this convention recommends to the Democratic members of the General Assembly of North Carolina that 'at the approaching session there-of,' they vote in favor of the ratification of the proposed 19th amendment to the Federal Constitution.' If the platform is not the laws of a party, then what does a platform stand forf And if the Democracy of the State is bound by this declaration in favor of granting the franchise of the women "at the approsching session," is not the oblightion doubly strengthened by the suffrage plank in the national platform? The President of the Nation has long been an earnest advocate of the ballot for women; he aroused the wrath of the Republican section and a portion of the Democratic section when he appeared in person before the Senate and made appeal for adoption of the amendment. The present leader of the national The present leader of the national Democracy is lifting up his voice against further delay in granting the women this right which is so gener-ally conceded to be theirs; the Gover-per of the State has made recommen-dation in favor of ratification, and one

of the United States Senators from North Carolina who was a holder-out for years, has given sanction to the in-ovitable. No argument at this day can be advanced against ratification save from the standpoint of political preju-dice. Because of the influences operatnaval ferred regarding it, is entirely unneces

ing against Tennessed going on record as the ratification State, is no reason why North Carolina should not secont, Shry Senator Calder declared preliminary estimates indicated thatthe dock could and willingly, the honor at willeh Ten-nessee appears to be halting. On the contrary, refusal by that State should not be built for \$4,000,000, the amount authorized by Congress for the work and added that he was informed it was operate to encouragement to North Carolina to establish recognition of the to encouragement to North Carolina to establish recognition of the contemplated getting around the limit right of the women to the ballot and to of cost by building the dock by day labor. "The Observer would remind the peo-"The Observer would remind the peo-DR. OSCAR HAYWOOD



AGAINST CONSTRUCTION OF CHARLESTON DRYDOCK Senator Calder Writes Sec. Daniels, Saying Project

Only Waste of Money

Charlotte, Aug. 8 .- Two hundred dele New York, Aug. 8 .- A protest against toing ahead with construction of a new ates to the annual convention of the drydock at the' Charleston, S. C., State Federation of Labor, which opens yard in voiced in a letter from United tomorrow, have arrived and evening States Senator William M. Calder to and early morning trains will bring Secretary of the Navy Daniels, made public here today. many more. H. C. Caldwell, lotal editor

To proceed with the work, which wa of Labor Herald, said today that this authorized by Congress as a war measure, "would be simply a wilful waste of is to be the largest convention ever held by labor in the Carolinas. He made public funds," Senator Calder declared He called attention to the fact that a statement that the convention will Senate bills pending on the calend in go on record as favoring woman sufafter being favorably reported by the committee on naval affairs repeal the fisge, also that the convention will endorse the plan of non-partinianship as authorizations for building the drydock as well as dredging a channel in the to political parties, the Federation cast-Charleston harbor, estimates for the ing its vote for the party which ading its vote for the party which adcont of which total \$20,000,000. In part, Senator Calder wrote:

"I am sure that you will not counte raemtership has increased 100 per cept. nance the expenditure of money in a manner that will be tantamount to rielation of the law. "During the session recently ended extraordinary efforts were made to de-

officer with whom I have con

The session will be held in the new high school building. Major W. F. Mordy, of Raisigh, president of sche Federation, arrived tonight. The local union was organized just previous to strike in Charlotte on Auerense the cost of government and there by decrease the burden of taxation. To gust 1st of current year, has strength of 5.0% members with 22 affiliated er proceed with this work now would be ganizations. Efforts are being made to erert a Labor temple in Charlotte. waste of the publie's money on an improvement that, I understand, has never been recommended by any naval board and in the judgment of every

Allies Convinced Bolsheviki Plan To Capture Warsaw and Set Up Soviet Rule in Poland

(Continued from Page One.)

alted in the conference assuming a Very warlike aspect. Foch Again Called In Marshal Foch and Field Marshal Sir

learned from an official source

Commission For Information

Replying to seven questions asked by E. W. H. Stone, president of the State Farmers' Union, the Tax Commission has directed to Mr. Stone the follow-ing letter: Answering your letter of the 6th

inst., requesting, information to be considered by the Parmers Union at a meeting to be held in Raleigh on the 12th inst., the Commission presents herewith the best information it has in answer to the several questions presented.

Question 1. What is the total amoun effection I. What is the total amount of corporate excess over and shows the tangible property of corporations upon which excess taxes paid by all cor-porations? Please divide this in to banks, Savings Companies, Banking In-stitutes and other corporations other that the attern tions the above. Answer: The total amount of corpo

rate excess over and above the tangible property listed by and taxed against such corporations is \$45,501,011. Of this amount \$24,665,626 is the amount of corporate excess on which banks are taxed in addition to the assessed value of real estate and furniture and fix-

of real estate and furniture and hi-tures owned by them. Question 2. Is it, or is it not a fact that Gaston county is what might be called a pauper for delinquent county, that is it drawa for support of achools and other purposes, more money from the State Treasury than it pays in on

property tan? Answer: We have seen it stated in the press that Gaston county was listed STATE LABOR FEDERATION WILL ENDORSE SUFFRAGE Two Rundred Delegates Will Attend Annual State Con-vention In Charlotte Charlotte, Aug. 5.—Two hundred dele

the State is paid from a common fund collected by the State. We have not made a detailed investigation of the amount of benefits received from state funds by Gaston county, as no record of these disbursements come through our department, but whatever may have been the facts as to 1919 it is quite certain that if Gaston County drew

from the State Treasury in 1919 more than was collected by the State in that county this would be corrected by the re-valuation and that this progressive county will contribute in 1920 a substantial surplus that will go to the pay-ment of teachers' salaries in other counties having less taxable wealth than Gaston. The total value in this county has been increased from \$19,495,172.00 labor. Since the last convention the in 1919 to \$74,941,800.00 under the re-

valuation, and more than half of this increase is on the value of the cotton mills of Gaston County which have mins of Gaston County which have been increased in value from \$9,495... 722.00 in 1919 to \$36,549,230.00 under the revaluation in 1920. Question 3. Will you state if you have necess to the information, how much the State of Kentucky collected from Mrs. Robert Bingham's part of her first husband, Fingler's estate? Answer: We have no information

We have no information Answert available as to how much the State of Kentucky collected as inheritance tax on that estate of the varue of same.

Question 4. Will you state how much each money the State of North Carolina has collected from the R. J. Reynolds estatof

Answer: The State collected in the Inster part of 1919 \$375,590.76 from this Very warlike aspect. Foch Again Called In Marshal Foch and Field Marshal Sir Henry Wilson took a prominent part in the morning discussion, and it has been learned from an official source that al.

OUESTIONS ON TAX. NATTER ANSWERED President Stone Asks State Tax Commission For Inwhere located ?

Maryland and Kansar is on Recount of statements made in a recent publica-tion in the State press by Chief Justice Walter Clark, and is which publication Judge Clark made specific refrence to the decision of the Supreme Court of Kansas in the case of Bank against Moon (Kansas 1918, 170, Pat. 36), which decision Judge Clark interpreted as sma-taining his contention that both the control they wid the functor of stock

taining an contention that both the eapital stock and th shares of stock should be taxed. The decision referred to by Judge Clark is as directly oppo-site to his statement of what the decision was as it could possibly be. The decision in that case was not duly adverse to the contention of Judge Clark but it was to the effect that the Kensas

Tax Commission could not assess the shares of stock of banks in that State shares of slock of banks in that State at full value of such shares without de-ducting from such value the value of the real estate and furniture and fix-tures owned by such banks. If there could be any doubt of the meaning of the decision of the Kansas Supreme the decision of the manuss Supreme Court in that case, the following quo-tation, which we take from the report of the Tax Commission of the State of Kansas, certainly leaves none:

"In accordance with instructions issued by the Tax Commission with re-leation to the assessment of shares of banks, certain banks were not permit-ted to have the value of the shares re-duced by deduction of all of the real-estate to which a particular bank in question had title. The decision of the court is this position is to the affect

court in this particular is to the effect that the Commission interpreted the law incorrectly, and is follows that in

all cases where banks were not perall cases where cannot be assessed values of the shares the assessed value of real estate in the State of Kansad, as-allowed by the court decision, they were excessively assessed upon the share through no fault of their own. "It is, therefore, by the Tax Com-mission on this 15th day of December,

"Ordered, that the proper county authorities of any county be and they hereby are directed to adjust any such grievance in accordance with the facta which may be made to appear by com-petent dvidence, and shall abate any assessment to the extent of an amount to be determined in accordance with the decision of the Supreme Court, and shall abate also the corresponding excessive tax charged.

"The secretary will transmit a cer-tified copy of this order to the county clerk of each county in the State."

We have examined the Statute of the State of Kansas and find that its method of taxing such banks to pay banks and requiring the share of the tax and exempting the share of stock in the bands of the holder is identical with the method now in effect in this State.

The other court decision referred to by Judge Clark in the same article, Loring against Beverly, \$22 Mass. 333, had no relation whatever to taxing shares of stock in corporations. question before the court in that ease related to the listing for taxation of money received as dividends on shares of Massachusetts corporations.

Question 6. Commissioner Maxwell having stated in his last article of Aug. 2, 1920, that he was in favor of making all shares of stock in banks, taxable against the banks wherever located. would you be in favor of making the president ar other chief officer responsible for the tax upon all of the shares of stock in all corporations in county

тсн

where located f Answer: The method which you ask if we would fawer in this case is the method that has been in efficet in North Carolina for many years with respect to all corporations other than hanks. The corporation being required to pay tax on all its property where iscented and spon the excess value of its capital above the taxable value of its property, if any was taxed where its principal office was located. In dis-tributing the assessment of bank stock tributing the assessment of bank stock with reference to the residence of the holder of the abares prior to 1919 we were following a practice that did not apply with respect to any other class of corporations.

of corporations. Question 7. What is the general re-lation between the market value (that is according to questions of slock and exchanges where stallable) and the assessed value of the stock of corpora-

share. It is not suggested that these specific instances are fairly representative of the average assessment of such cor-porations, but the figure given-for as-resoment of cotton mills as a whole of \$242 per share of \$100 and other corpor-ations at 5164 per share in fairly control

nessend value of the stock of corpora-tions. Give representative examples? Answer: We do not know of any North Canolian corporations whose stock is listed on the New York Risch Ex-change, therefore, do not know of any North Carelina corporation whose shares of stock have an accurately established market value. It is generally true that shares of stock in North Carolina cor-porations have been sold during the last year at a less figure than the relative amount value of the property of such companies under the revaluation for the reason that the reproductive shine of industrial plants has in many dates in-creased more repidly than has the mar-ket value of the shares of stock and the revaluation of the property of these

As your letter indicates this informa-tion is deaired for public consideration, and as the same is deemed to be of public interest at this time, the com-mission has taken the liberty of giving these questions and answers to the press. the revaluation of the property of these companies approximates the reproductive value as of the first day of May. This will also explain why the item of cor-porate excess which represents the value Yours very truly, NORTH CAROLINA CORPORATION COMMISSION, R. O. SELF, Clerk.

sentative.

of sapital even and personal value of yeal and personal p

ills of the State

is 2 and 42-10

d under the revaluation is 3 and 45-100 times greater than the par value of the capital stack of such companies. The mane figure for all North Carolina cot-porations, other thus cotton mills, is files of the assessment of particular North Carolina companies which you re-quest is given as followsr' Proximity. Manufacturing Company, \$1,604 per share of \$100. Erwin Manufacturing Company, \$444 per share of \$100. Triginin Cotton Mills, \$1,016 per shard of \$100. The Furniture Company, \$053 per share.

share. First National Bank of Charlotte, \$25

per share. Greensbore National Bank, \$199 pe

ations at \$164 per share is fairly repr

figure given. Pretty fa tration is that the assess

cotton mills of under the royal



music rolls or records-a place where the young folks about to be married might come for expert guidance and sympathetic advice in choosing a plano for the new home to be-a place where every one who loves music might come with the confidence that they would find courteous attention, instruments of splendid value and the atmosphere of home comfort.

Uprights, Grands and Player Planos-

## Jesse French & Sons **Piano Company**

A Name Well Known Since 1878. OLIVIA RANEY LIBRARY BLDG. PHONE 418

a disposition to sherifice the shered memories of the war and the accom memories of the war and the accoun-plishments of the American soldiers to political capediency, the women of the land have not forgotten the heart-breakes of those terrible days when our boys were dying on the betilefields; they have not forgotten the sacrifices made by the mothers of the land, nor have they forgotten the magnificent record made by the Wilson Administration in the organization of a victori-ous Army, its expeditious equipment and despatch to the fields of war, and true in heart and memory of these great things, they stand true today to the one great instrumentality which is to safeguard their hearthstones from similar rayage in the years that are to come-the women of the Nation are as one in favor of the Lengue of Na-tions. The women of North Carolina may be depended upon to yote intelligently and patrictically. They have won that privilege. The party would eruelfy principle if it should fall in its political if not sacred obligation to which will be during the deliberations of the special session.

"The strongest argument which can at this time be advanced is furnished by the women themselves. They wan to vote ; that fact is not to be developed from all parts of the State. The Ob-server would have the polls opened to them not only as a matter of justice, but because of the benevolent direction which the second direction in which the women vote will be cast as whol. The women, for one thing, will vote in promotion of the edu-cational interests of North Carolina on a feale commensurate with the needs of the State. Taking a hand in the ballet they will necessarily become more inti-mately concerned with laws and regulations for the betterment of the com munity life, urban and rural. The in-fluence of women at the ballot box in North Carolina will be beneficent. But all these arguments aside, it would seem that the party is bound by faith to vote in ratification of the amendment. To argue otherwise would be to argue that a platform stands for nothing. In times past the Legislature has not ex-actly kept faith with certain portions of the State in the matter of assistance in building railroads. Let the present Legislature have a care that it keeps the failh of the party in the matter of the suffrage amondment.

Tholms White Released From Confine-

Theims White Released From Confine-ment. Theima White, young woman arrested Samrday night at the Union station on a charge of vagrancy by officers Man-gum and Crabtree, was released yoster-day by Chief af Police Glenn on condi-tion that her-samployer, Mr. James M. Buswart of the Auto Top Company on Dawson street, he responsible for her appearances for trial at city most this morning at 30 o'clock.

TALKS ON SUFFRAGE lied aid fur Poland will center in Mar-(Continued from Page One.)

be walking in that mining camp. Oriticising the inaptitude of the church in its evident slowness to grasp the opportunity of pointing the way to the more abundant life, Dr. Haywood columnly declared: "What does the church care about who goes to hell so things are done in order?"

Impressively he referred to the dim-inighing return of life. Sympathy he expressed for the man who has never gotten above the Ten Commandments, obedience to which he declared does net bring a full return of happiness. An Illustration is, he said, that a repeal of all the statutes on the books will not make thieves and pickpockets of mea. South is Leading Referring to Thomas Nelson Page's saying that every step toward progress

made in the United States since the Civil War has been made on Southern soil, Dr. Haywood said that "every step in the direction of freedom since the country began has been taken on Southern sell or by a Southern man.

"Lincoln spoke as a Southern man when he struck at slavery," Dr. Hay-wood declared. "The curse of the South was slavery. It made the section self-contained, gave it a false sense of independence and bred a spirit of indelence. She made history, but was too laky to write it."

In his discussion of suffrage, Dr. Haywood prefaced his comment with the statement that he was not declaring himself in favor of ratification of in favor of rotes for women. The bur-den of his thought upon the subject was that it is a live question, and, as a live question, must be dealt with. It is co-paramount with the radicalism, and the survival of one, said he. hangs upon the doom of the other. One great President of the United States-

Woodrow Wilson-reversed the convic-tions of a lifetime, in his opinion, be-cause of the fear that radicalism and other red concert of effort would destroy the fundamental of society.

Members of the General Assembly hearing the sermon of Dr. Hnywood followed his remarks with marked ex-pressions of interest. Members of the anti-persuasion found themselves a little puzzled at this unexpeted argument advanced from the pulpit from so eminent an authority as Dr. Haywood, and frankly confessed themselves flab-

bergasted. Dr. Haywood preached again last night. Ho will remain in the city over today. The announcement in the News night. He will remain in the city over today. The announcement in the News and Observer yesterday that Dr. Hay-wood would probably some to the next session of the General Assembly as the member from Montgomery county created inted much somment of a favorable ma-itara in the lobbies resterday.

shal Foch. After the arrival of the French party at Lympne, a corden was thrown round the residence of Sir Phillip Sassoon. The approach of the newspapermen was the signal for a mobilization of the delectivo forces,

Balfour in Conference

A last-minute decision to include Ar-thur J. Balfour in today's meeting came as a surprise to British and French circles, and was the cause of much speculation. The accepted view was that Mr. Lloyd George desired to avail himsuif of the mature experience of a statesman such as Mr. Balfour in the present crisis, the seuteness of which there is no attempt to minimize in either the French or the British dele-

In the event of a final break in the negotiations with the Moscow govern-ment, it is believed France will bear the burdlen of land aid, while Great Britain will assume full responsibil-ity for the imposition of the blockade.

Encourage Thrift in Spain. Madrid, Aug. 8.—In order to encour-age the Spanish people to save money the government has decided to give as prizes to scholars in ordinary schools, students of universities, soldiers and government officials bank books in the

postal savings bank, placing to their credit small sums of money. Since these savings banks were inaugurate@v six years ago, nearly 50,000,000 pesetas has been deposited.



2

the repeated requests of the executory to make a final settlement of this

to make a final settlement of this estate until after they had made final settlement with the U. S. government so that it would have available infor-mation which the agents of the Fod-oral government would get as to the value of the shares of stock embraced in this estate in the R. J. Reynolds Tobaces Company, which constituted the principal item of value in the estate. We have found from experi-once that it is to the interest of the State to have the benefit of this in-formation before making final settleformation before making final settleformation before making final settle-ment on large estates. Their settle-ment with the Federal government was completed some thirty days ago and after having the benefit of their action the agents of the commission made a final appraisal of the value of this estate and has rendered the executors a statement of balance due of \$178,-700.12, including itel. of \$17,712.05 in-terest which will make a total payment of inheritance tax on this estate

terest which will make a toss payment of inheritance tax on this estate \$557,390.88. The complete recard of the value of each item in the inven-tory of this state and the calcula-tions of the tax thereon is available tions of the tax thereon is available

tions of the tax thereon is available at our office at any time to yourself or any attorney or representative of your association or any eithen of North Carolina. Question 5. Will you state whether or not it is a fact that Maryland,

Kansas and many other States pay tax on the actual shares of stock at their market quotations, or a fixed per cen-

Answer: It is not a fact that either Maryland or Kaness taxes against the shareholders shares of stock held by them in incorporated companies incor-

porated in those States. Section 11164 of the General Statutes of Kansas provides "that no person shall be required to include in a list of personal property any portion of the capital stock of any company or corporation which is required to be listed by such company or corpora-tion." Corporate property is assessed against the corporations in that State against the corporations in that State in the same way as is corporate prop-erty in this State, except that our statutes provide for the deduction from the value of the capital stock of property listed for taxation in this State, while the Kannas provision is that deduction shall be made for "property is any other State or county in this State."



In flesh, white and navy. Special at.....

\$9.95

Visit Our Store for Summer Needs. Always Ready to Wait on You.

Hudson-Belk Co.

South's Largest Distributors.