The Chatham Record

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H. A. LONDON, Editor.

Evasion of taxation is attempted by so many persons as to require a more rigorous method of listing taxables. Many men, who are considered good citizens and members of some church, seem to think there is nothing wrong in their trying to escape or evade taxation. Many men, who would promptly resent any imputation upon their honesty, do not hesitate to defraud the State and county when they are compelled to list their taxables. They resort to all kinds of tricks and subterfuges, and some commit down right perjury, in concealing or undervaluing the amount of their property liable to taxation. The value of so many men's property shrinks so alarmingly (like Vance's cattle) when it is being listed for taxation. If you doubt this, just notice next month when the list taker begins work!

As our readers are aware, every taxpayer in North Carolina must list his taxables in June, and must furnish the list taker with a sworn statement as to the value and description of all property owned by him on the first day of June. And it does seem that there is more property in North Carolina on the first of June than on any other day of the year. For instance many a man who usually has considerable money on hand or on "deposit" never lists a dollar of it for taxation. According to the State Auditor's Report for 1896 the sum of $4,135,701 was the total amount of "Money on hand or on deposit" that was listed for taxation in this State last year. And yet last week the banks in one town alone (Raleigh) had deposits to the amount of $1,700,000. Yes, the banks at Raleigh, according to their official statements published last week, had more than a third as much money as had been listed for taxation by all the taxpayers of North Carolina!

Of course the evasion of taxation by dishonest men makes honest men pay more taxes than they otherwise would have to pay. A certain amount of taxes must be raised every year, and if some improperly evade their share it must be paid by others, just as when a team of horses is hauling a heavy load, if some of the horses fail to pull their share the others must pull it for them. All honest taxpayers are therefore interested in seeing that every tax payer bears his proper share of the public burden of taxation and that none evade the law.

It is quite a coincidence that two of the ablest and most notable North Carolinians now living have the same Christian name—Walter Clark and Walter Page. And each of them has just delivered a "Commencement" address that is attracting much attention. Both of these addresses are decidedly out of the rut of the usual commencement address, and while eminently practical may yet be styled somewhat sensational. They are both very remarkable documents. Mr. Page's address was delivered week before last at the State's Normal College for girls at Greensboro, and was a strong plea for a higher tax for educating the "Forgotten Man". Judge Clark's address was delivered last Monday at Wake Forest College, and is a judicial argument for a reduction of railroad rates that is likely to attract more attention (both friendly and hostile) than any commencement address ever before delivered in our staid old State.

The Raleigh *Tribune* has suspended publication, after an existence of four months. It was established last January as the organ of the Republican party in this State, and was edited with ability both in its editorial and local columns. Its failure and brief career recall to mind the answer made by the Hon. William A. Smith (commonly called "Blow Your-Horn-Billy"), when he was solicited to take stock in a company for the publication of a Republican paper at Raleigh in 1872. Although a staunch Republican himself Mr. Smith declined to contribute anything for the proposed paper, and said there was no need of it because so few Republicans in North Carolina could read a paper!

The marriage of the principal and a lady assistant was an unusual incident of the closing exercises of Union High School, in Moore county, last week. It was one of the exercises not down on the programme, and was quite a surprise to the audience. Other schools may be expected not to be outdone and may follow their example.

An international game of chess will be played next Monday between five members of the House of Representatives at Washington and five members of the British House of Commons. The American players will play at Washington and the British players will play at London, and every move will be promptly telegraphed across the Atlantic ocean. One of the American players is the Hon Richmond M. Pearson, of this State.

This seems somewhat like "Nero fiddling while Rome was burning". All over this broad land of ours the people are demanding relief and crying out for Congress to give that relief, and instead of at least trying to afford some relief here are a lot of Congressional dudes amusing themselves by playing an international game of chess!

Large Sales of Fertilizers.

Raleigh Correspondence Charlotte Observer.

The sales of commercial fertilizers in this State this season are enormous. There were printed 2,000,000 tonnage tax tags, each for a 200 pound bag, and these cost 2½ cents each. This means $50,000 and also means $1,000,000 worth of fertilizers sold. The average price of which is about $2. Except for Rowan the sales opened up late in March. This is unprecedented. It must be remembered that all these plant foods are for the spring sales. The fall sales, which are 10 to 12½ per cent of the spring sales, are yet to come. The tax is collected on about 27 per cent more than was collected last year. Fertilizer inspectors say they have visited almost every farm in the State, and that the farmers now understand better than ever before the value of fertilizers. Some of the farmers are not using enough, and there are others who are using too much. The latter class will probably be brought to the central point this summer. The women make all the clothing. In one year they make 6,000 pairs of pantaloons, many suits of underclothing and dresses. The goods are all purchased from the piece.

Extensive mining work will there be carried on next year. Ore has been found in the mountains which is kept secret and has been so kept for two years. His doctor is the stranger. He stopped nothing is removed now, and neither he nor any of the criminal insane will wear the prison garb.

In former years the Legislature used to appropriate $125,000 annually for the penitentiary. During the past four years it cost the State only $71,000 for the entire period. This was no excess over earnings. Last year there was no expense. This year there is a contingent appropriation of $25,000, of which the new superintendent says not a dollar will be needed if there is no damaging fire at the Rockfish. Last year a fresh set swept away 1,000 acres of corn there. He says the best farm in the State is the "Caledonia", there, which is offered at $9 per acre for its 7,000 acres. The State has an option at that figure.

This year the new superintendent has sold $2,000 out of last year's cotton crop. He expects to make 2,000,000 brick within the penitentiary.

There are many calls for convicts. In June they will build a ten mile extension of the Carthage Railroad. The Legislature gave 50, without expense, to the Marion and Asheville turnpike, but these will not be furnished unless they are paid for. Under the new law the convicts are available for road work to counties which pay for them, from the autumn until the following spring. Many will be thus used. It is a good law and will lighten the State's burden and give good roads.

Mr. Edward Fasnach, the well known Jeweller at Raleigh, died suddenly on last Sunday, aged 66 years.

High Point is becoming the centre of the furniture manufacturing interest in this State. It has now no less than twelve furniture factories, which ship six to eight carloads daily.

Nebraska is in rather hard luck. Her Legislature recently made an appropriation of $180,000 to cover a deficiency caused by theft. And now one of her officials has stolen the $180,000!

The State Penitentiary.

Raleigh Correspondence of Charlotte Observer.

There is no problem in North Carolina greater than the penitentiary; that is its maintenance without cost to the State. The menace is the convict question—with the life-time prisoners, the dregs of the State's criminal class, the aged prisoners, the sick and the incurables. The problem grows greater annually and less than 125 convicts are the penitentiary cases. There are 80 white criminals and of these only 60 can do heavy work.

The penitentiary maintains five farms: three on the Roanoke, one in Anson and one at Castle Hayne. The latter can in the board some of the sick and incurables, and others on the land. There are only 150 convicts in the penitentiary, Hall, 35 at Castle Hayne, 155 at the Anson farm, 155 on the Roanoke farms and 50 at the Rockfish farm. The total is 907. Of these 60 are women.

The penitentiary was established by the first code of 1868. It was first the modes of punishment were death, the jail, the whipping post and the branding iron. It was then proposed that the location of the prison should be in Chatham county, and Governor Holden was duly elected to the land commission and empowered to locate it. But Holden was duly elected to the land commission and empowered to locate it. But Holden was duly elected to the land commission and empowered to locate it. But