

THE FUNDAMENTAL QUESTION—TAXATION

Beginning Series of Articles on New Features of Old Problem—New Legislation Should Have Approval of Those Who Want to Pay According to Their Worth and No More—Some Changes as to Listing this Year

(By A. J. Maxwell.)
The press of the State has a large share of responsibility for the unanimity with which the recent General Assembly passed one of the most thoroughgoing revaluation acts ever adopted in any State. Its continuing cooperation is essential to the success of the work undertaken. It is my purpose to ask publication of a short article once a week for several weeks on some phase of the tax problem, in as many papers as will give space to it, as well as to ask the continued generous cooperation of the press, on its own initiative in keeping the matter before the public and in fairly presenting the plans and purposes of this great undertaking. Properly understood it should have the cooperation of every man who wants to pay his equal share of taxes and no more. Its success depends upon the cooperation of the public, and upon its success depends in large measure the future progress of the State.

North Carolina is more distinctly a State, and less a combination of one hundred counties, since the recent session of the General Assembly. It broke new ground in many lines, but all of its furrows lead to the realization of a more compact State. In this respect the recent session of the General Assembly was epochal. In public schools, public health, public roads and in taxation its enactments show more than a tendency in this direction—they practically establish State systems.

The Legislature came to Raleigh with a full realization that a complete revision of the tax system of the State was the fundamental reform—that not alone the State agencies of helpfulness in all lines were dependent upon it, but that the counties, cities and towns had reached the limit of endurance and progress under the old system and old methods.

A complete new order of things was demanded not only to relieve the unreasonable and steadily increasing tax rates, which will reach a point of \$3.75 this year in one of the great cities of the State, and to give a more equitable result as between individual taxpayers by a more accurate valuation of property, but it became a necessary prerequisite to the new policy of State-wide dealing with other public questions. If equal school facilities are to be provided by the State in all the counties of the State, and if other great undertakings are to be handled in the same way, the State must of necessity see to it that there is a uniform system of taxation uniformly administered in all the counties of the State. If money is to be drawn by the State from one county to maintain public schools and build roads in another, as will be done under legislation enacted at this session the State cannot escape responsibility for requiring that the property in each county shall be valued in the same way and up to the same standard.

The Legislature also came to Raleigh with a full realization that an accurate valuation of all the property of the State was a large undertaking, requiring not only adequate organization and means, but time in which to make adequate investigations. The will to do equity, without the means, is impotent. So its first definite conclusion was that this work should not be hurriedly done—that it would not undertake to have real estate revalued at all for use in the year 1919, but that it would give all the time possible for the prosecution of this work by giving a whole year more of time than has ever before been given in this State to a revaluation of property. The machinery of this revaluation was enacted in a separate bill. Subsequent articles will treat of different sections and provisions of this act.

Tax Listing for 1919

The usual form of Machinery act was reenacted with some important amendments, for the regular listing of personal property this year. The Boards of County Commissioners in the several counties will appoint, at their regular meeting in April, township list-takers for taking the lists of personal property in the usual way in the months of May and June, and will bring forward the old valuation of real property.

No More Listing Bank Stock

One important change, applicable to listing this year, does away with the listing of shares of stock in banks by the shareholders. The tax in each case will hereafter be charged against the bank instead of the shareholder, and paid by the bank. This has been the rule as to all incorporated companies other than banks. Banks are permitted, as heretofore, to deduct State bonds issued since 1910 from surplus, and are now permitted to deduct Federal and State bonds to the extent of 25 per cent of capital and surplus if held three months prior to date of listing—May first—and can deduct Federal bonds of the new issue of Victory Bonds to be issued in April, if paid for by April 30th.

List Income for Eight Months Instead of Year

For the year 1919, taxpayers will be required to list their incomes from salaries and fees for the eight months from May 1, 1918, to January 1, 1919, instead of for a full year. This change is made for the purpose of having the State income tax year conform to the calendar year, or to the same period as that used by the Federal Government, and after this year income will be reported to the State for the full calendar year. A slight change is also made in the exemptions, favorable to married men. The exemption is reduced for single men from \$1,250 per year to \$1,000, and for married men or widows and widowers having minor children the exemption is increased from \$1,250 to \$1,500. For the year 1919, in which the income reported is for eight months, the exemption is increased accordingly, and will be \$200.00 and \$1,000, respectively.

The State this year will want to know if you own a dog, or if any member of your family owns a dog, and if you admit the insinuation the tax will be \$1.00 for males and \$2.00 for female dogs, which will go to the school fund of the county.

These are the only material changes respecting your tax list for this year. The next article will deal with some features of the revaluation act.

Seagrove Route 1 Items

Misses Pearl Monroe and Lollie Dowd are visiting Miss Leila Hancock. Miss Viola Cox spent Sunday evening with her sister, Mrs. R. J. Cole. Born to Mr. and Mrs. J. Lawrence, recently, a daughter.

Miss Alma Cole spent Saturday night with Miss Viola Cox. Born to Mr. and Mrs. Hiram Graves a son March 24th.

On Sunday March 23, several of the relatives and friends set Mrs. E. Graves a birthday dinner, it being her 70th birthday. About 11 o'clock the table was set with many nice things to eat. After a jolly chat her many friends departed wishing her many more happy birthdays.

Farmers in this section are almost ready to plant corn. Preaching at Center was greatly enjoyed Sunday by all present. School closed at Center Saturday.

The end of the war does not mean the end of conservation.

LIFT CORNS OR CALLUSES OFF

Doesn't hurt! Lift any corn or callus off with fingers



Don't suffer! A tiny bottle of Frezone costs but a few cents at any drug store. Apply a few drops on the corns, calluses and "hard skin" on bottom of feet, then lift them off. When Frezone removes corns from the toes or calluses from the bottom of feet, the skin beneath is left pink and healthy and never sore, tender or irritated.

Children Cry FOR FLETCHER'S CASTORIA

DAY OF MISERY

Much Suffering is Needless. Get Relief Without Fear! Don't Lay Awake in Pain.

SLEEP TONIGHT!

Adults—Take one or two "Bayer Tablets of Aspirin" with water. If necessary, repeat dose three times a day, after meals.

- For Pain! Colds
- Neuralgia Grippé
- Toothache Influenzal Colds
- Earache Neuritis
- Headache Sciatica
- Rheumatism Lumbago

Owned by Americans!

The "Bayer Cross" World-famous original tablet on each tablet. Bayer logo. Means genuine. Introduced 1900.

ASPIRIN

Aspirin is the trade mark of Bayer Manufacture of Monaceticacidester of Salicylicacid

Always insist upon the safe "Bayer Tablets of Aspirin."

Buy only original Bayer packages. 20-cent package—Larger sizes.

Mrs. Emaline Stokes of Davidson County Celebrates Her 100th Anniversary

Mrs. Emaline Stokes, wife of the late William Stokes, celebrated her 100th birthday on Tuesday, March 25. Mrs. Stokes lives with her son, John Thomas Stokes at the old home place in Alleghany township, Davidson co. Her husband, William Stokes died about four years ago. Mrs. Stokes is a remarkably well preserved woman for her age, and is active and energetic. She has seven children, namely, Mrs. Jeremiah Johnson, Riley's Store, Mrs. Felix Walker, Asheboro, Rt. 3, Mrs. William Walker, Mrs. Frazier Newsom, Mrs. Missouri Stafford, and Messrs. Lincoln and John Thomas Stokes, all of Newsom, Davidson county. This aged woman has a large number of grandchildren and a great number of great-grandchildren. They together with her own children and a host of friends met at her home and had a big basket picnic. Mrs. Stokes birthday has been celebrated for the past several years.

Nature Cures, The Doctor Takes The Fee

There is an old saying that "Nature cures, the doctor takes the fee, but as everyone knows you can help Nature very much and thereby enable it to effect a cure in much less time than is usually required. This is particularly true of colds. Chamberlain's Cough Remedy relieves the lungs, liquefies the tough mucus and aids in its expectoration, allays the cough and aids Nature in restoring the system to a healthy condition.

William Seward Nelson Dead

Died at the home of his sister, Miss Ada Evans at Pomona Mills, N. C. March 7th, 1919, Mr. William Seward Nelson, aged 52 years. He was the son of the late Hiram Nelson and was born and reared near Locust Grove. He was married about the year 1892 to Miss Zula Routh, daughter of the late Alson Routh, but they only lived together a short time when she obtained a divorce. He went to Washington, D. C. where he worked at the carpenter's trade, then he went to Norfolk where he remained until six weeks ago when he came home to die. He had had influenza and his health was very bad. On Tuesday before his death he had a stroke of paralysis from which he never gained conscience. He was a fine workman and always obtained good wages. He was brought to Grays Chapel on Saturday the 8th, and laid to rest by the side of his relatives. He leaves his only sister, Miss Ada Evans and one son, Guye Routh Nelson to mourn their loss.

Honor Roll Silver Hill School

- Second month:
- Second grade—Hal Burrow, J. B. Trogdon.
- Third grade—Beatrice Trogdon, Odell Trogdon, Guy Lamb.
- Fourth grade—Inez Trogdon, Rachel Williams.
- Fifth grade—Grace Burrow, Glenn Hoover, Frank Lamb, Colon Pickett.
- Sixth grade—Hallie Trogdon, Elsie Cagle, Burley Trogdon.
- Seventh grade—Bertha Ferree.
- Third month:
- Third grade—Beatie Cagle, Beatrice Trogdon, Odell Trogdon.
- Fifth grade—Frank Lamb.
- Sixth grade—Elsie Cagle, Burley Trogdon, Tyson Ferree.

It's Auto Ho! For Columbus, O. Gas Car Caravanning Popular



By automobile caravan to Columbus—that is the word that has gone to Methodism of the United States and to much of the automobile world outside of Methodism—as the observance proper for the early summer of 1919.

It all started back during the war. In the interval it has gained such an impetus that there is no stopping it.

The proposition of getting a large throng to Columbus, O., for the Methodist Centenary celebration June 26 to July 13, was put up to H. B. Dickson, organizing secretary, some two years ago. With the government trying to discourage railway travel, he hit upon the idea of bringing as many thousands as possible to Columbus in automobiles. He made a canvass of the Methodist church and found more than 75,000 persons owning automobiles within a touring distance of Columbus. He also made arrangements for parking and tenting in all desirable areas within 25 miles of the Ohio capital.

To facilitate these tourists the centenary is issuing 100,000 automobile maps, distributed gratis throughout the United States. F. W. Briggs of Boston, a man of national reputation in the handling of touring parties, was installed at celebration headquarters to give his entire time and attention to routing parties through the most desirable sections of the country, advising them of accommodations en route and of what they might expect on arrival. Methodist auto owners were quick to grasp the possibilities of reaching the big celebration by machine. W. H. Cable at Council Bluffs was the first man to organize a considerable party. He reported 50 cars and a party of 200 which will start early in June from Iowa to Columbus.

Dr. E. M. Antrim of Springfield, Ill., was a little later in organizing, but topped his competitor by enlisting 1,000 automobiles for the trip.

City council of Columbus has placed all the city parks at the disposal of celebration tour parties. Director of Public Safety Thatcher has assured protection to any number of automobiles that may come. Arrangements have been made to rent tents and cots to those who come to Columbus desiring to camp out.

Most of the parks in Columbus are provided with elaborate shelter houses which not only contain rest rooms and toilet facilities, but in most instances community kitchens, which will be available to those who employ the parks as camping grounds. All of them have heat, light and water, without money and without price to all who come to the big celebration.

"First come will be first served," says Mr. Dickson, "and if everyone will do like Rev. J. E. Thompson of Winston-Salem, N. C., we will have no trouble." Mr. Thompson enjoys the distinction of being the first person to register for the celebration. The registration fee is \$5 for individuals and \$10 for a family. This includes admission to the celebration from beginning to end and the assistance of the Centenary celebration bureau in securing location. "It is important that people register early," says Mr. Dickson, "because, no matter how carefully we organize, it will not be possible to take care of an eleventh-hour rush in the manner we should like to. The people who register early will have all the advantage."

A large force is already engaged in cataloguing registrations as they reach the Columbus office.

WRIGLEYS
Look for the name! All in sealed packages.
Helps appetite and digestion. Three flavors.
IT'S not enough to make **WRIGLEYS** good, we must **KEEP** it good until you get it.
Hence the sealed package—impurity-proof—guarding, preserving the delicious contents—the **beneficial** goody.
The Flavor Lasts
SEALED TIGHT KEPT RIGHT

BUILD
The world has had enough of destruction, the period of reconstruction is here, of building up, is here. Each community will find it to its advantage to use the splendid community spirit developed through war activities for the greatest promotion of its business and industrial growth.
Randolph has a future, we talk about it, we dream about it, and will realize it when we work for it.
To build and rebuild will require grit, grit and money. It is the mission of this bank to help you get the money. We desire to have you come now, at the very beginning of this new year, to not only build up capital, but a credit that will enable you to borrow.
Our appeal is directed especially to the young men and returned soldiers and sailors. Come in and discuss your capital and building plans with us. We can help you.
BANK OF RAMSEUR, Ramseur, N. C.

Laundry Work, Dry Cleaning, Dyeing and Pressing
We have the agency for Dicks Laundry, of Greensboro, and will call for and deliver your laundry.
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Dealers in Tractors and all Modern Farm Machinery Wagons and Binder Twine
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