

HOW TO CALCULATE SCHOOL TAX RATES UNDER NEW LAW

General directions as to how to calculate rates for school taxes under the new tax law has been issued by the State Department of Education...

1. Tax Rates. A tax of 13 cents levied by the legislature is substituted for the 32 cents State tax levied last year. This is a state wide tax and must not be confused with the county tax...

2. The maximum building tax that may be levied is .03 cents in place of a maximum of 16 3-4 cents last year. (See sections 1, 2, and 3 of the New School Law.)

3. The special local taxes for 1920-1921 should provide 10 per cent more than the special local taxes provided for 1919-20. All special local taxes voted since the passage of the revaluation act in 1919 may be considered as if they had been levied on the old valuation...

How to Estimate the New Rates. The new revaluation act gives directions as to how all new tax rates, except the State tax rates mentioned above for the year 1920, may be determined.

What is the total amount due from the tax levy of 1919-20—how much has been collected and how much remains to be collected—how much has been lost to the fund because of fees, commissions and failure to pay taxes?

When the total amount has been determined add 10 per cent to it which will be the limit for the year 1920-21. Divide this total amount by the new valuation, making sufficient allowances for any reasonable losses.

For example: Suppose \$15,000 has been collected already for schools for the year 1919-20—suppose there is still due \$2,000 but is uncollected—suppose \$1,000 was lost to the fund because of fees, commissions and failure to pay taxes, the total amount that next year's rate is supposed to yield will be \$18,000.

All tax levying authorities should be urged to make the rate sufficient to raise 10 per cent more money than last year.

Fullers News

People in this community are now busy preparing for good roads. The road machines have been in this section for the last week.

Mr. and Mrs. Roscoe Myers, of High Point, were visitors at Dr. Myers' last Sunday.

Protracted meeting will start at Pleasant Grove next Sunday.

Misses Ellamae Younts and Ola Hughes, of Thomasville, were welcome visitors at Miss Laura Snyder's last Sunday.

Mr. Pearl Snyder and daughter, Miss Ila Snyder, of Sophia, Route 1, spent last Friday night with Mr. and Mrs. R. E. Snyder. They were on their way to Tom's Creek.

Mr. and Mrs. J. M. Arnold and Mr. and Mrs. R. E. Snyder, who have been visiting in Orange county for several days, have returned to their home.

Mr. Add Moore left last Saturday for Virginia, where he will spend several days.

Protracted meeting will begin at Tabernacle the first Sunday in September.

Mr. and Mrs. Pearl Parrish, of Thomasville, visited at Mr. A. P. Perdue's last Sunday.

WEAK, WEARY WOMEN

Learn the Cause of Daily Woes and End Them.

When the back aches and throbs, When housework is torture, When night brings no rest nor sleep.

When urinary disorders set in, Women's lot is a weary one. Doan's Kidney Pills are for weak kidneys.

Have proved their worth in Asheville. This is one Asheville woman's testimony:

Mrs. J. T. Ingram, North Fayetteville Street, says: "About a year ago I had terrible pains in the small of my back and I couldn't sleep nights. My kidneys didn't act properly and I had dizzy spells that were awful. I felt tired and languid all the time. Doan's Kidney Pills were recommended to me and I began taking them. I was soon entirely cured and have been in good health ever since."

Price, 50 cents, at all dealers. Don't simply ask for a kidney remedy. Get Doan's Kidney Pills—the ones that Mrs. Ingram had.

GOVERNOR SAYS LEGISLATURE DID MUCH GOOD WORK

Progress in Taxation — With Income Tax Amendment State Will Be in Envious Position, He Says—Aided Schools.

"The General Assembly more than redeemed its solemn pledge made to the people that the taxes derived from property in 1920, should not be more than ten per cent above those derived in 1919. This pledge was made in the utmost good faith by the General Assembly of 1919, and has been kept in letter and in spirit.

"Despite the bludgeonings of ignorance and prejudice, the howls of wounded vanity and conceit, and the ambitious schemes of a few wholly selfish politicians, the general assembly did not for one second waver from its allegiance to the plain honesty and simple justice that requires all property to be listed for taxation at its true value. On the other hand, it reiterated and emphasized the high resolve made at the regular session of 1919, that henceforward the tax books of North Carolina must speak the truth.

"The constitutional amendments perpetuate the equalizing principle of the revaluation act and lay deep and broad foundations for the permanent separation of the sources of state and local revenues.

"The reduction of the constitutional limitation from 66 2-3 cents to 15 cents on the one hundred dollars worth of property is in harmony with the declared purposes of the revaluation act. The 15 cents rate is as low as the most implacable foe of taxation would suggest, and yet when applied to true values will yield ample revenues.

"The re-submission of the income tax amendment opens the way to obtain in a manner wholly righteous and approved by every state in the union and every enlightened government on earth, additional revenues to meet the demands of a progressive civilization. It also insures the permanent separation of the sources of state and local revenues.

"This is the goal towards which I have been steadily driving ever since I entered public life. In 1913 I submitted a paper to the constitutional commission appointed by Governor Craig, to revise our tax system in which I said:

"However much we may disagree with theories of government advocated by Alexander Hamilton, it must be conceded that he was the greatest public financier America has produced. It has been well said that Hamilton smote the rock of natural resources and abundant streams of revenue gushed forth. Hamilton's master stroke was the separation of state and national revenues. The adoption of this policy at once removed a fruitful source of irritation between the federal government and the states, and at the same time placed the controlling government for all times on a basis of financial independence.

"I am profoundly convinced that a like separation of the state and local revenues will bring about an era of good feeling between the several counties, and between the counties and the state, and will further enable the state to go forward with its proper work without the handicap of a permanent deficit in the treasury. Much has been said in recent years about equalization with out segregation.

"In my inaugural address, after recommending the appointment of a special tax commission, I said:

"In the meantime, I desire to say, in order that our people may be giving the matter thought, that in my opinion any plan of taxation that will raise sufficient revenues, and be at all acceptable to our people, must involve the separation of the sources of state and local revenues. If this fundamental principle can once be agreed upon, its application will become a matter of detail.

"In 1917 the state levied a general property tax for the support of the state government of 27 2-3 cents on the one hundred dollars worth of property. In 1919 it was found that the state could derive by the enforcement of reasonable privilege and inheritance taxes a larger amount of money than therefore; and thereupon the property tax for state purposes was divided by two, being reduced from 27 2-3 cents to 11 2-3 cents for state purposes and four cents for pensions, making a total of 15 2-3 cents as against 27 2-3 cents in 1917.

"This year on account of the increased efficiency in the collection of privilege taxes and inheritance taxes, and by increasing certain franchise and privilege taxes to the point where they are in harmony with similar taxes in other progressive states, it was found that it would not be necessary to levy any property tax at all for the support of the state government or pensions. It will be seen, therefore, that during this administration and strictly in harmony with every recommendation I have ever made on the subject, we have reduced state property tax from 27 2-3 cents to nothing.

"If during this administration not a line nor a letter in our tax laws had been changed, if the word 'revaluation' had never been written and had never been spoken in North Carolina this year under the old rates and under the old valuations, the people would have paid in taxes on their property for the support of the state government \$3,040,000. This year they are not required to pay one cent. If the income amendment should be adopted it will never again be necessary to levy a property tax for the support of the

RICH BENEFITS! There is not a single reason why you should deny yourself the benefits of rich, nourishing Scott's Emulsion. Far better than alcoholics tonics or medicines, every drop of Scott's contributes to strength and better health.



This section certainly owes a lot to the automobile

LOOK at it just from the business standpoint, compared with, say, ten years ago—or even five.

big car, but the man with the small car, and the medium sized car.

Everything speeded up—made easier. Nearly every business man depending on the automobile to transport himself and his products.

We represent U.S. Tires for that reason—because their policy is the same as ours—every tire as good as you can get it, regardless of the size of the car it is to go on.

That is one reason, perhaps, why more attention is being paid to tires—why tire costs are being figured closer and people are beginning to look for better tires.

It was that policy which led to the introduction of the straight side automobile tire, the pneumatic truck tire.

We believe that people are entitled to better tires—the best they can get.

And you can't beat it. U.S. Tires are guaranteed for life, with no limitation of mileage.

Not only the man with the

It will pay you to talk to us about tires, if you are looking at them from a business standpoint.

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RAMSEUR MOTOR CO., Ramseur, N. C.

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state government, but all property, real and personal, individual and corporate, can be left to the counties and towns to meet their local necessities.

"The educational bill makes another step forward. It provides money sufficient to put in effect the same salary schedule adopted by the teachers and superintendents at the Greensboro conference this year. This is a classified schedule that places the proper premium on efficiency and length of service. It made provision for the establishment of standard high schools in 26 counties that now have no such schools, and it gives to the counties much needed supervision in the erection of their school buildings and in the expenditure of the public school funds.

"The general assembly accepted the principle that in our industrial plants human breakage should be as much a part of the fixed charges as mechanical breakage. It put the man on an equality with the machine. It authorized the governor to appoint a commission to prepare a modern workmen's compensation act embodying this principle. This will be promptly done. The skeleton bill pretending to deal with the situation at the special session was utterly inadequate, and was clearly introduced for political and not practical purposes.

"The general assembly recognized that if we are to maintain a white civilization in North Carolina it must be white in soul as well as in skin; therefore it authorized the governor to appoint a commission to prepare plans looking to the establishment of a vocational program for negro delinquent boys, a sanatorium for the treatment of negroes afflicted with tuberculosis, a four day teachers training school, and

for safer and more sanitary accommodation for negroes on the trains. All these things are demanded by a Christian civilization.

"Discussing another big subject that confronted the general assembly in extraordinary session, that is education, State Superintendent E. C. Brooks gave his views on what was accomplished, declaring:

"The special session of the general assembly which has just closed met every quest of the teacher in the new legislation enacted. Moreover, it made several very important amendments to the school law which will aid materially the state and county administration of the public school system. The following important legislation was enacted:

"The salary schedule adopted by the teachers at the Greensboro conference

MOTORMAN NOT LOSING ANY TIME

"I don't think any one ever suffered more from stomach trouble and bloating than I have. I had to lay off my run more than half the time and could get no help from prescriptions or medicine. One of my friends advised using Mayr's Wonderful Remedy, which I found to be the greatest remedy ever put on the earth. I have not lost a single day since taking it. It is worth its weight in gold. It is a simple, harmless preparation that removes the catarrhal mucus from the intestinal tract and allays the inflammation which causes practically all stomach, liver and intestinal ailments, including appendicitis. One dose will convince or money refunded. Sold by Standard Drug Co. and druggists everywhere.

providing for an increase in salaries based on efficiency and continuous service in the same school was provided when the state tax of 13 cents was authorized by the finance committee.

There was absolutely no opposition to it. Moreover, the counties and the special tax districts were given sufficient latitude, either through a money levy or through power to borrow tax, to meet the salary schedule. Therefore, the school term in every district for 1920-21 may be maintained for the same length it was maintained in 1919-20. The second important enactment was a law authorizing the expenditures of about \$30,000 of the public school fund to aid counties in which there is not a single standard high school. With this fund it will be possible to increase the number of standard high schools in the rural districts, when they have complied with the requirements for a consolidation of districts and a levy of a special tax not to exceed ten cents. Through this provision it will be possible to give substantial aid to several counties and strengthen very materially the high school work. The expenditure of this fund will be wholly in the rural districts of the weak counties where the taxable values are too low for the counties to provide such schools without a very high tax rate. All high schools aided out of this fund must provide for the teaching of vocational subjects such as agriculture and home making.

"The third important action of the general assembly was to authorize the state board of education to secure better supervision of the erection of new school buildings. The state board of education may expend an amount not to exceed \$10,000 from the state

loan funds, to be used for providing plans for modern school buildings, to be furnished free of charge to districts; for providing proper inspection of school buildings and for giving aid to cities, towns and districts in properly located new school buildings.

"The state board of education was authorized to spend not more than \$5,000 of the public school fund in securing a better administration of the public school fund in the several counties of the state. Through this provision county superintendents and county boards of education will be given assistance in administering the public school fund and in properly accounting for the same.

"These are the most important enactments, but several minor amendments to the school law were made, as follows:

"County boards of education may pay all or any part of the cost of the erection of a new school building. Furthermore, it may condemn as much as ten acres of land for school sites and grounds. The old law confined them to three acres.

"The state-wide bond act has been changed so that towns, counties or districts may issue bonds in amounts up to five per cent of the valuation of the property and any district having a school containing as many as five teachers may vote bonds under the law.

"The cost of transportation of pupils need be provided for in the building and incidental fund. In case of a difference between county boards of education and county commissioners as to the amount of the county budget, the county commissioners are required to specify in writing what items of the budget should not be allowed."