

The Appalachian Summer School

WILL OPEN AT
Waynesville, June 15, and Last Till August 28.

DEPARTMENTS:

Board \$3.50 to \$3.75 Per Week.

Tuition \$1.00 Per Week in any
Study Taken.

Nine Professors Representing Some
of the Ablest Talent in America.

For further information address

JAS. C. COGGINS, Ph. D. LL. D.,
President.

Pedagogy
Sciences
Mathematics
English
Semitic } Languages
Ancient }
Modern }
Business School
Instrumental Music
Vocal Music
Mandolin
Guitar
Bible studies
Philosophy
Kindergarten
Preparatory

W. P. WHITMIRE Livery and Feed Stable

Comfortable Carriages

Reliable Drivers

Safe Horses

Drivers know all points of interest in the country.

Wagonette meets all trains.

McMinn Stable

Phone 20.

Brevard, N. C.

They Bark

.. But do not bite ..

Our competitors claim a whole lot when brought to bay by our lower prices, but when it comes to their meeting our figures they make all kinds of excuses to cover up their deficiencies. Let us show you our line of Laces and Embroideries at our regular prices and then give you 10 per cent discount on your bill. These prices will surprise you and will only last for a limited time. Don't fail to get your share.

Yours for business,

KINSLAND & WELLS

Phone 71.

Brevard, N. C.

The Ladies of Brevard and Vicinity

will find a nice and up-to-date line of goods at

Mrs. CHARLES LOTT'S ART PARLOR

White and Colored Licens from 36 to 45-inch width.
India Linen Taffeta, Lawns, Organdies, Oxford Cloth and Medal-
lian Trimmings.
A fine assortment of Linc Binding and Lace effects.
A complete line of the Byrnerd & Armstrong Embroidery and
Knitting Silks.
A fine line of Silk and Satin Taffeta.
Ribbons from the Nonotuck, Brainerd & Armstrong factory.
A full line of the Columbia Zephyrs and German Knitting Yarns.
Lamb's Wool Socks for fancy slippers—the best and most up-to-
date patterns.
The Buttrick Fashion Sheets each month for free distribution.
Subscriptions taken for the Delineator.
Ladies' measures taken and patterns ordered specially, when not
in stock, free of charge.
A fine assortment of Chocolate and Fancy Candies fresh from the
eastern markets always in stock.

A PLEASANT RESORT AND ALL MADE WELCOME

Listing Taxes for 1903.

Commissioner Rogers Meets Our Farmers at
the Court House Last Saturday.

It was unfortunate that more of the tax payers of Transylvania were not present to hear the able address of Hon. Sam L. Rogers on the Machinery Act and Revenue Law. Mr. Rogers is a member of the Corporation Commission and one of his duties was to meet with the Tax Assessors in every county and explain the new laws as regards valuation of property and collection of taxes. The subject matter was handled with ability and all present were greatly enlightened on the subject of taxation.

Some facts stated by Mr. Rogers deserve the immediate attention of our citizens and taxpayers, as a wrong impression of Transylvania is being created. As appears from the tabulated reports from every county in North Carolina the value of land per acre ranges from 85 cents to \$19, with an average valuation of \$4.06 per acre. The valuation in Transylvania is \$3.06 per acre or \$1 less than the state average, so we see that our land is assessed greatly below the average. For instance, land averages in Henderson county \$5.57 per acre; in Buncombe \$9.98 per acre. Now a comparison of these figures shows that there is a lot of undeveloped property in this county. Our land is not poorer or less valuable than that of our neighboring counties, but we have a small county and much of it is still in virgin forest. But while our valuation is low our rate is high, so we gain nothing, and in fact we lose, for outsiders do not know of the low assessment and valuation, but they do hear of high rates of taxation.

It would be wise to raise the valuation of real estate and lower the rate, and this is being done over the entire state. Some may say that this would increase our state tax too much. Well, our state tax ought to be increased. Do you know that Transylvania receives over \$800 more from the state than the total amount of state tax collected here amounts to? In other words we are receiving state aid in our schools and pensions so that practically we are all in the State Poor House.

There is one remedy for this condition—the increase in valuation of personal property. Real estate is valued high enough in most instances, but much personal property is escaping all tax valuation. There are thousands of dollars in mortgages, bills of sale and notes that are not paying one cent of tax in Transylvania county and still they are owned here, and this class of property should be listed and tax paid on it. It is no reason for refusing to list these notes or mortgages, that no one knows whether they will be paid or not. Past experience teaches us that at least 75 per cent of these are collected, while not 1 per cent are taxed. It is therefore only justice to the land owner that this other form of property should share the cost of the government. Money is faster and easier made on the notes and bills of sale than by digging it out on a farm and yet the farmer pays all the tax, and these owners of notes escape. To be sure these notes may not be paid, but they have been paid other years. No business is a certainty; the crop of a farmer may be washed away or ruined by drought; the merchant's store

may burn down, and yet they have to pay taxes.

One of the exceptions in the assessment of real estate is our famous Pisgah Forest. Here is a tract of some 96,000 acres valued at about \$1 per acre. Some of this land was valued at \$8 per acre before Vanderbilt purchased it and it cost on an average nearly \$6 per acre, therefore this property is listed at about 16 per cent or about 1-6 of its value. This large body of land is of no good to Transylvania and is in fact a hindrance. Vanderbilt is not improving it or improving the county, in fact he has taken that much land away from actual settlers, and it has depreciated in tax value since he bought it. There is a vast difference between Vanderbilt and the Toxaway Company. They are similar in amount of property owned alone. The Toxaway Co. is improving their property and building up our county, always adding to our tax values and furnishing means whereby we can make money; is giving employment to many and bringing here a good class of citizens; whereas Vanderbilt has established a feudal estate, patterned after a German Barony and put in charge of a German Army Officer. Les Majeste, Hoch der Kaiser or difference of opinions are not tolerated on his estate, and no guns, fishing rods or true American spirit are allowed in his domain. But as to his ideas or practices we will discuss that again; now we want his taxes and his property ought to be truly valued. Let us do that at present and convert him to Americanism hereafter.

And there is another form of property that should be listed, timber and mineral interests. There are several men who own the timber and mineral on tracts of land, while the land belongs to some one else. The land pays taxes—why not the timber and minerals? Therefore let all classes pay their taxes and we will collect enough to take Transylvania out of the class of counties that receive aid from the state

Broad Valley Notes.

Editor Sylvan Valley News:

Look out for the man who carried off one of our citizen's shoes last week.

John Allison and wife spent Saturday night with the family of E. B. Clayton.

Mrs. Carrie Woodlin and Miss Bonnie Wilson went to Brevard on last Monday.

It was tears instead of smiles last week with our farmers because they had not seen their crops in some time.

On account of a run-away one of our farmers was deprived of the privilege of reading the News last week.

The County Commissioners went down and inspected Shuford's bridge last week and, of course, found it in bad condition.

Prof. Bradley and Alonzo Middleton spent Saturday night and Sunday somewhere on Mud Creek. They report a glorious time.

We hear that Thos. Wilson will be at home very soon from the mountains, where he has been watching after his herd of sheep.

SNOWBALL.

Chamberlain's Pain Balm is an antiseptic liniment, and when applied to cuts, bruises and burns, causes them to heal without maturation and much more quickly than by the usual treatment. For sale by Z. W. Nichols, Brevard, and O. L. Erwin, Cherryfield.

Administrator's Notice.

Having qualified as administrator of Mar. E. Patton, deceased, late of Transylvania county, N. C., this is to notify all persons having claims against the estate of said deceased to exhibit them to the undersigned on or before the 9th day of June, 1903, or this notice will be plead in bar of their recovery. All persons indebted to said estate will please make immediate payment. To's 9th day of June, 1903.
J. S. PATTON, Administrator.

BREVARD

Machine Shops

Why send your money abroad when you can get lower prices at home for

Turned Columns

and all other turned work.

Door and Window Frames

mantels and all similar machine work. Call and see me before sending orders away.

Very truly,

Kilpatrick's & King,

J. M. KILPATRICK, Manager.

MORGAN

Wood & Iron

WORKS

Spartanburg, - S. C.

SASH ROUGH and

DOORS DRESSED

BLINDS LUMBER

Iron work and castings of every description. Estimates furnished promptly on all work.

Wm. M. JONES, Pres. and Treas.

J. A. MULLINAX, Supt.

Red Warrior Liniment

Largest and Best.
It will cure more pains and heal more cuts and bruises than any other preparation known.
Thousands have used and been pleased.
Keep it in your home for you may need it any hour for any part of any sort when an external remedy may be applied. Price 25 cents.

For sale by
Z. W. NICHOLS

THE



OPERATES

Double Daily Trains

Carrying Pullman Sleepers, Cafe Cars (a la carte) and Chair Cars (seat free).

Electric Lighted Throughout

BETWEEN

Birmingham, Memphis and Kansas City

AND TO ALL POINTS IN

Texas, Oklahoma and Indian Territories

AND THE

Far West and Northwest

THE ONLY THROUGH SLEEPING CAR LINE
BETWEEN THE SOUTHEAST AND
KANSAS CITY

Descriptive literature, tickets arranged and through reservations made upon application to

W. T. SAUNDERS, GEN'L AGT. PAS. DEPT.
CR

F. E. CLARK, TRAV. PAS. AGT., ATLANTA, GA.

W. T. SAUNDERS
Gen'l Agent Passenger Department
ATLANTA, GA.