## THURSDAY, APRIL 17, 1919

## FRENCH BROAD HUSTLER, HENDERSONVILLE, N. C.

## TAXATION

Experts to Assess Difficult Properties -The Standard of Value is to be 100 Per Cent of Conservative Judg-Local Governments-A Square Deal for Cities and Towns,

(By A. J. Maxwell) The last article covered the organi

zation for the revaluation of real esstate under the new act, except spec ial examiners. The act authorized the Tax Commission to employ for the State special examiners to assist in appraisal of properties the value of which is difficult to ascertain. This provision anticipates that in so far as it may be found practical experts papplying in each county, and with inin appraisal of particular classes of equality the general rule. property will be employed with the Revaluation For Benefit of Counties ed as a part of the total property view that all property of each of such classes wil be acurately and equally

acy and fairness with which it is eriy will be for the use of the State, done, and it will not do to assess at and less than 5 per cent of total taxes full value the classes of property the collected from property in the cities value of which will be within the is for the use of the State. The State Will Depart When Work Started knowledge of the assessor and to take 13 pursuing a policy of receding from a poor guess at the value of other the property tax, and looks now de- Fditor French Broad Hustler:-

will have little knowledge. The Standard of Value

matter of course. The act does not ciaries of its success.

THE FUNDAMENTAL QUESTION- actual fair value. The judgment of There are three provisions that will well-informed men will in almost become effective under the revalua- ing the rich surface soil, by terracing every case differ. The one thing that tion that will be interesting particu- their lands or other conservation By-Laws Adopted After Interesting will be insisted upon is that the as- larly to the municipalities, and that sessing officer in every case, as to will tend to lower the rates. each piece of property, large or small, Shares of stock in their banks have gin at the top of the hill, not at the ent-Revaluation is for Benefit get all the available facts-not take heretofore been distributed to the resi-

for granted, but take the trouble to dence of the shareholder, wherever he investigate-and after acquiring all lived. Now all the shares of stock in the knowledge that can reasonably be every bank will be taxed where the gained in a proper way, exercise an bank is located, against the bank, and intelligent, conservative judgment as therefore all the stock will be liable to actual, stable value, and then apply for municipal tax, and in the muni-100 percent of that judgment as the cipality where the bank is located. basis of value. 'To use any other bas-Real estate and fixtures of teleis-95 or 99 per cent-would be like phone companies have been distributknocking a chock from behind the ed on wire mileage. All such propwheel of a car standing on a steep in- erty now located within a municipalcline-it would settle right back to ity will be subject to the municipal the old levels, with a different rule tax

facilities have heretofore been assess-

distributed on main line track mile-The State tax rate has been reduced age, so that with a few slight excep-

appraised in all parts of the State. this year to 11 2-3 cents. The average tions they have paid town and city Capitalization of enterprises has been tax rate in the counties, including taxes only upon basis of the length handled in such wide variety of ways special taxes for various local pur- of main line mileage within the corthat it furnishes in many cases a to- poses was 1.08 per cent in 1918. In porate limits. Under the revaluation tally inaccurate index of the value of most of the larger cities of the State next year the value of all railroad the property represented. The suc- the total rate is around 3 per cent, properties within the corporate limits in the Piedmont section, to which The finance comittee will have this in cess of the revaluation plan will de- So that about 10 per cent of the taxes of city or town will be subject to pend upon the thoroughness, accur- collected in the counties from prop- municipal taxes.

and Cities

Last Year Is Completed.

properties as to the value of which he finitely to a complete abandonment. Although the County Commissioners of the property tax for its revenue, of Henderson County have withdrawn except for the public school tax, their support from the Agricultural The standard of value is 100 per which will be distributed back to the Extension Work, the authorities of the cent, or as expressed in the act, what counties. So that the chief purpose tate and Nation have decided to rethe property would sell for at ordi- of the revaluation act is to furnish a ain the services of Mr. Fleming as, nary sale for cash. Forced sales, more accurate, efficient and equitable County Agent for the present. This auction sales, and sales on "the ex- means of revenue to meet the local action is taken because of work that tortion plan," or the allurements of needs of the counties and cities of the started last year due to war contime prices are to be eliminated as a State. They will be the chief benefi- ditions will ch still needs supervision. Just as soon as it is practical Mr.

(Continued from Page Six)

methods they would both benefit themselves and the bottom lands along

the streams. (Terracing should be-"e Voman's Club heid their mean bottom, or the terrace banks will be ing in the school auditorium on Wedbroken frequently.)

With whatever improvements are nesday afternoon, April 9, at 3:30 undertaken, it is urgently recom. o'clock with Mrs. L. M. Colt in the mended that the numerous tributaries chair. Mrs. R. T. Wheelright, Sec. that bring down silt and sand be given pro tem, called the roll and the maproper attention by the local landowners or the district. It is highly jority of the 17 who answered, re desirable that this material held in sponded to their name with a current suspension by these swift flowing event. The minutes were read and streams be deposited before it reaches the main channel. This may be done approved. The new constitution and by constructing one or more low dams by-laws that were drafted by Mrs. across the branch stream just above Wheelright who was chairman of the its mouth, to check the velocity of committee, were read by her. The S. Royster Storage Warehouse-the will be deposited and so that eresion reading of each article in both was big rock building by the East new article in both was building by the East new article in both was being rock building by the East new article in both was building by the East new article in both was building by the East new article in both was in the channel itself will be prevent- followed by comments and discussions sonville Baptist Church. Govan Hyder.

Railroad depots, yards and terminal demonstration making the bottom of before they were adopted. A rising 11-11-p. the branch stream nearly level be- vote of thanks was given Mrs. Wheel-

Discussion.

tween check dams, each of which right for her untiring efforts in pre-"stops up" about 3 feet. They may paring this work. There will be an hights, ask those who have taken Garby the use of wood posts and hog election of officers at the next meeiwire. Such dams have been used ing and every member is urged to atwith success in California and ought atend. to be of value in drainage districts

in this State. If the reaches above Under new business, the president , We need one hundred customers

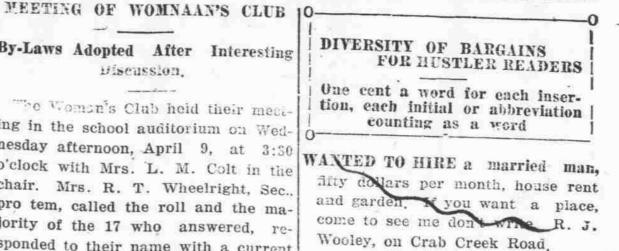
sand, it may be advantageous to build Magazine," and told of its contents. Chas. Royzelle. more of these checks, but experience

this district is comparable, does not charge. The hour for meeting will be FOR SALE-Five soms will farrow indicate that much work of this kind at 4 o'clock hereafter. The commitwill be necessary. tees were not ready for reports so ac-

District Organization In 1915 a drainage district for the tion was deferred until the next meetimprovement of Mud Creek and its ing. Miss Carson stated that \$40.00 tributaries was organized, a survey made, and a final report of the board was realized from the rummage sale of viewers filed with the Clerk of on April 5, and asked for a contributhe Superior Court of Henderson tion for the sale last Saturday.

County on March 20, 1916. Mr. G. Hon for the sale last Saturday. W. Justice, Hendersonville, N. C., was' Mesdames George H. Valentine, the engineer. The district comprised Charles Gray, George Wright and all the streams discussed in this re. Miss Wright were unanimously report, but the improvement of Mud Creek was to stop at Johnson's Bridge ceived as members.

just below the junction of Mill Creek. This program followed which showand about 2 miles below Clear Creek. ed research and was appreciated by In all, 12 1-2 miles of crooks were all. Mrs. A. H. Marey's paper, "The to be improved and the area to be all. Mrs. A. H. Marey's paper, "The penefited was found to be about 1,- Monroe Dostrine and its Effects on FOR SALE-Full stock Barred Rocks 500 acres. Petition was signed by 'American, History," and "Freedom of 39 landowners for the improvembur, the Seas and Arbitration," by Mrs. difficulties brought up by the opposi- L. R. Barnwell, were both well read. tion after the final report was filed | The meeting adjourned.



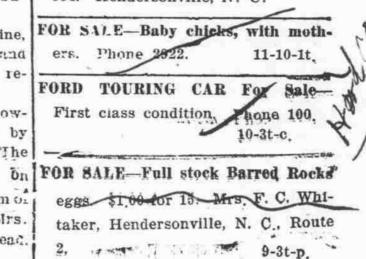
11-3t-p. We have few Portorico Sweet Potato seed at \$2.00 per bushel, at the F.

ren's Tonic. 11.

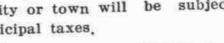
these dams finally become filled with presented a copy of "Everywoman's this week. First come, best bargains. 11-2t-c.

> in May. J. C. Wooten, Kentucky Home 1. "+ C.

FOR SALE or Exchange-12 acres close in at a bargain, P. O. Box 554. Hendersonville, N. C.







anticipate that unnaturally inflated values shall be used, even when supported by some conditions of sale. based upon accurate knowledge of the property. A very small percentage of and a very great reduction in city tax property has actually changed hands rates is essential to the successful by recent sale, and even as to this administration of the full value propsmall percentage there is in every .erty tax system. The revaluation Asheville, April 10, 1919.

A Square Deal for the Cities heavy in municipalities where so gervice will comply with the wishe. The rule is plain enough; the diffi- many modern improvements have f the people, as expressed by their culty is in the application. That ele- been provided at public expense. If Joard of County Commissioners, to mont of value is in every case a mat- is in the cities especially that we hear ever all connection with the State ter of sound judgment and discretion, the complaint that high tax rates are and Federal Governments in the work confiscating income from property, f Agricultural development.

Yours very truly, JAMES M. GRAY, District Agent

case room for investigation of the should leave the total combined tax character and conditions of the sale rate in the highest taxed city in the Purify your blood and throw off all to ascertain if the price represents State right close around one per cent. disease. Garren's Tonic fill do it. 11.

Fleming will be transfe. red to other caused the project to be dropped for The tax burden bears especially work and the Agricultural E. tension the time being. The organization even went so far as to elect a hoard " "-alpage commissioners consisting fron's Blood Purifier & Tonic guaranof W. C. Jordan, chairman; Joseph Newman, secretary, and R. K. Stepp. A superintendent of construction was teed. elected on May 20, 1916.

The proposed improvements were to be done by the Heudersonville township and Henderson county dredge, which was at that time stationed in Mud Creek above the Edneyville road for the purpose of obtaining sand. The work was to have consisted in simply widening and deepening the present water courses to a depth of from 3 to 4 feet below their thein existing levels. The estimate called for the excavation of some 597,700 cubic yards of material, which at 4 cents per cubic yard, together with the cost of clearing. engineering and legal expenses and some maintenance work amounted to about \$12,000.

## **Further Survey**

A meander of the portions of Mud Creek and its tributaries, which are to be included in the proposed district, should be made and levels taken throughout. Except at the lower end, if this is to be taken into the new district, there will be no necessiy of measuring the edges of the bottom land to determine the area, since this has been already done.

After the route of the ditch has been decided upon, it should be located on the ground. Along the located line stakes should be set at 00-feet intervals and levels should be taken at each station to enable a profile to be made and the amount f excavation to be determined. Soundings should be taken about every 500 feet along the line to deermine the location of rock, so that changes may be made in the located line to avoid it as much as possible. A survey would require about one

month time for a party consisting of the engineer in charge, one levelman, one rodman, and two axemen. Much of the country is open and not much cutting will be required. Board can obtained at Hendersonville or along the creek, the party driving to and from the work.

Based on pre-war construction prices the cost of improving Mud Creek end its tributaries would be very little, if any, higher than other similar districts which have been constructed in the Piedmont section of North Carolina. While the fall is less than the average, thus requiring larger ditches, the amount of bottom land per mile along Mud Creek is larger than the average on most Piedmont streams, and reduces the ost per acre.

Since the project is practical, the uestion arises as to whether it would e better to wait for a few years until construction prices became low-er, or to undertake the work at once. Experience after all great previous wars seems to indicate that prices are

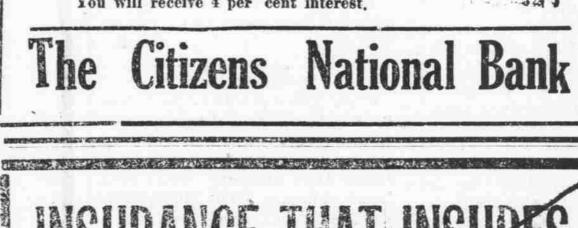
FOR SALE-One bay saddle horse. Resails or your money back-Gar-Gentle. Can be reen at Orr's Stable J. C. Wooten. FOR SALE-Silver lace Wyandotte, Planos and organs, slightly used, in chicks. Day old. 15 cents. Mrs. good condition, for rent or sale; at ai-E. L. Sinclair, Fletcher, N. C. 11 tractive figures. Chas Rozzelle. 11-2t-c. 10-3t-pd.



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At the last minute the County Commissioners were induced to extend the time of advertising property for taxes Until May 1st

TAXES

In order to give all unpaid taxpayers one more chance to settle without cost. Please remember the date as no more time can be given under any

very slow in declining and authori-ties seem generally agreed that "It circumstances is doubtful if reduction will occur within the near future to any marked degree, unless factors other than the economic conditions now prevailing come into play." Materials are high labor is high and likely to continue We represent the strongest Companies in the World. A Policy in cut of them is the Best Value obtainable insurance. Our long so, but land and farm products are also high, and it may be advisable to start the project at ence to reap baciness record guarantees that your lasyrance will be properly Respectfully, handled and guarded against errors due /> carelessness or inexthe benefics of the present hig perience. When you buy Insurance it's Cheapest to buy the best. prices. A. E. HUDGINS North Briffish & Mercantile Jorthern, of London, England Falchanks-Morse; OH Engines, Cera Czent American New Hampshire, of Manchester Mills, Feed Grinders, Shingle Mills Hame of New York Insurance Co., of North America Wood Split Pulleys, Rubbar Lolling Agina; of Martford, G Liverpool and London and Globe Farm Sighting Outfits, Lot un que Hariford, of Haritord, Ct. Tax Collector and Treasurer you. I when Machinery Company London Assurance Corporation of Admatic, of Daleigh, N. C. Spartanburg, S. C. Pleamont, of Charlotte, N. C. Lendon England. Rags. rags. Availabler. West **ÉWBANK & EWBANK** lerge ant Velvets, Wool fibers, Crex, small, at low prices. . Chas. Menzelic. 11-2t-e.