

THE NEW ASSESSMENT LAW.

Bill in the Legislature that Provides that Assessments Must be Raised but Rate Lowered.

Whereas, present assessment of property for taxation in North Carolina is inadequate and unjust; a vast amount of personal property has not been listed, real estate has been inequitably valued, and under this assessment the people bear the burdens of government not in proportion to their ability and obligations; and

Whereas, the rate of taxation is too high and in many communities almost confiscatory under a strict fulfillment of the law; this high rate, together with inequitable valuation, is largely responsible for concealment of personal property and under valuation of real estate; and

Whereas, this General Assembly has determined that a just and equitable assessment of property for taxation shall be made in this State; that personal property shall be listed for taxation and that real property shall be properly valued; that North Carolina shall no longer appear as a pauper State, but a State of wealth and progress, as she is; that every man shall pay a tax in proportion to the amount of his property and that the unjust discrimination against the average man shall cease; and

Whereas, we have determined that the present exorbitant rate of taxation shall be reduced so as not to cause fear of confiscation and be a temptation to concealment and under valuation; and

Whereas, it is incumbent upon a great State, especially in matters which vitally effect the life and growth of its citizenship, to guard jealously the equality of sacrifice which it calls upon them to bear, as well as the justice thereof; and

Whereas, there has come forth from the people an almost unanimous demand that every child born in North Carolina shall have the equal right to have the opportunity to burgeon out all there is within him; and

Whereas, it behooves this General Assembly to grant unto the people that which they have justly demanded, and, by right are entitled to receive; and to furnish to them the sinews with which that demand shall be supplied, at the same time seeing well that further and additional burdens are not unnecessarily laid upon those whose shoulders already bear unequal weight; and

Whereas, the response to this appeal from the people demands an annual appropriation from the State treasury of \$620,000.00; and

Whereas, we have determined to place our revenue system upon a business-like basis that all property shall bear its just burdens and that equity and fairness shall prevail; knowing that when the property is listed for taxation revenue will come at a much lower rate and sufficient for the six months' school and for the obligations of a progressive Christian State;

Now, therefore, The General Assembly of North Carolina do enact:

Section 1. That there shall be a re-assessment of the value of all real estate and personal property according to the true and actual value in money thereof, on the first day of May, 1913, to the end that the tax rate in the State may be lowered and all property bear its just and equitable share of the tax burdens of the State.

Sec. 2. The re-assessment made under the provisions of this act shall apply to and govern the taxes for State, county, township, special tax district and municipal purposes to be levied and collected for the year 1913, and until the next assessment.

Sec. 3. Except for the purpose of providing for six months' school term throughout the State of North Carolina, the taxing authorities in no taxing district in the year 1913 shall assess or levy taxes upon the poll and upon property, real or personal, assessed for taxation, which shall exceed the aggregate amount of taxes levied in year 1912, plus five per cent; nor in the year 1914 assess or levy ad valorem taxes upon the poll and upon property, real or personal, which shall exceed the aggregate amount of taxes on property levied by them in the year 1912, plus eight per cent; Provided, that the taxing authorities in any taxing district believing that the maximum amount of revenues herein provided will not be sufficient for any year, may submit the question of an additional levy to the voters of such taxing districts, and if the majority of the votes cast thereon be in favor of such increased levy, the taxing authorities may levy the same; no levy to be made in excess, however, of the rate provided for in the next succeeding section; And, provided further, that the State tax commission, upon application of a board of county commissioners, the mayor and board of aldermen of any town or city or the board of education of any town or city, after notice to the voters and upon a showing of the necessity thereof, may fix a greater sum to be raised by taxation for any lawful purpose, and may make and fix such additional levy not in excess of the limit provided by law, as will be necessary to produce such greater sum; The provisions of this section to be in full force and effect all taxes levied for State, county, township, municipal or special tax district purposes of every nature whatsoever, notwithstanding the provisions of any act of the Legislature, special or general, authorizing any special or general levy, or fixing any tax rate. In all cases where the rate of taxation has been fixed by the provisions of any act of the Legislature or voted upon by the people under authority of an act of the Legislature, the rate is hereby changed so that the total amount of revenue for any purpose shall conform to the requirements provided for in this section.

Sec. 4. It shall be the duty of the county tax commissioner on the first Monday in August, 1913, or as soon thereafter as the State, coun-

ty and municipal board of equalization shall have completed their duties, and every year thereafter, to submit to the board of county commissioners a statement of the total revenue derived from taxation for any purpose throughout the county or in any taxing district in the county for the year 1912, together with a statement of the assessed valuation of all property, real and personal, in the said county or in any taxing district in said county, and the rate which should be levied for the current year on said property, real or personal, throughout the county, or in any special taxing district in said county, for the purpose of conforming to the provisions of this act, and upon the filing of said statement by the said county tax commissioner, it shall be the duty of the board of county commissioners to thereupon fix the rate of taxation so as to conform in all respects to the requirements of this act.

Sec. 5. On the first Monday in August, 1913, or as soon thereafter as the State, county and municipal boards of equalization shall have completed their duties, and every year thereafter, it shall be the duty of the mayor or other executive officer of every city or town in the State to furnish to the board of aldermen, or other governing body of said city or town, a statement of the revenues derived from taxes on the poll and on property both real and personal, for town or city purposes, during the year 1912, together with a statement of the assessed valuation of all property, real or personal, within the said city or town for the year 1912, and a statement of the rate which should be levied upon said property for the purpose of conforming to the provisions of this act; and it shall be the duty of the board of aldermen, or other governing body of said city or town to thereupon fix the rate of taxation for the current year so as to comply in all respects with the provisions of this act.

Sec. 6. Immediately after the first Monday in August, 1913, and every year thereafter, it shall be the duty of the county tax commissioner in each county and the mayor, or other executive officer of each city or town to furnish to the State tax commission a duplicate copy of the statement made to the board of county commissioners for the county or the board of alderman or other governing body of the city or town, together with the rate of taxation fixed by the board of county commissioners or the board of aldermen or other governing body of the city or town at their regular meeting on the first Monday in August of each year as aforesaid. It shall be the duty of the State tax commission to see that all the requirements of this act with respect to the rate of taxation so fixed, and the total amount of revenue to be collected, conform in all respects to the provisions set forth in this act with respect thereto.

Sec. 7. From and after the passage of this act no county tax commissioner, auditor or other officer shall place upon the tax list or duplicate for taxation as of the year 1912 or as of any year proceeding said year, any personal property which should have been assessed for taxation as of such year, out of which was not returned for taxation therein; nor shall such officer change in any manner the valuation for the year 1912 or for any preceding year, of personal property returned for taxation in such year, any act heretofore passed to the contrary notwithstanding; and all acts or parts of acts in so far as they relate to the assessment and valuation of personal property for taxation for the year 1913, or any preceding year, and in so far as they are inconsistent with the provisions of this section are hereby repealed.

Sec. 8. All laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 9. This act shall be in force from and after the date of its ratification.

WAR DECLARED

CATARRH Germs Must be Conquered or Health Will be Destroyed.

If you have Catarrh you must vanquish an army of persistent, destructive microbes before you can be healthy.

You might as well choose your weapons, declare war and destroy this army of Catarrh germs right now.

Booth's HYOMEI, a pleasant germ destroying air breathed over the entire membrane will kill Catarrh germs.

Booth's HYOMEI (pronounce it High-me) is guaranteed by English Drug Co to end Catarrh or money back. It surely is fine for Coughs, Colds and Croup. If you own a little HYOMEI hard rubber pocket inhaler get a separate bottle of HYOMEI for only 50 cents. If you haven't an inhaler secure a complete outfit for only \$1.00. Just breath it—no stomach dosing.

Fresh air, sunshine, rest, good food and proper living will cure consumption.

California Woman Seriously Alarmed

"A short time ago I contracted a severe cold which settled in my lungs and caused me a great deal of annoyance. I would have had coughing spells and my lungs were so sore and inflamed I began to be seriously alarmed. A friend recommended Chamberlain's Cough Remedy, saying she had used it for years. I bought a bottle and it relieved my cough the first night, and in a week I was rid of the cold and soreness of my lungs," writes Miss Marie Gerber, Sawtelle, Cal. For sale by all dealers.—Advertisement.

Are You Constipated?

If so, get a box of Dr. King's New Life Pills, take them regularly and your trouble will quickly disappear. They will stimulate the liver, improve your digestion and get rid of all the poisons from your system. They will surely get you well again. 25c at English Drug Co.

PAGE FOR ECONOMY.

North Carolina Representative Hewing to the Line on Appropriations. Raleigh News and Observer.

While so much is being heard as to the extravagance of Democratic majority of the House in appropriating the public money for public buildings, waterway improvement and for the department of the government, Congressman Page, of North Carolina, has been straight to the line of the economy pledges which his party made the last congressional campaign. Mr. Page was a member of the sub-committee of the committee on appropriations, which drew the sundry civil bill—the largest bill annually drawn by the committee. Recognition of Mr. Page's stand for economy was made by Congressman Sisson, of Mississippi, in the following, when the bill was before the House yesterday:

"I do not at this time care to enumerate the various committees, nor do I care to reflect upon those committees. I want to make these remarks in defense of the three Democrats of this committee that brought in this sundry bill. They are the gentlemen from North Carolina (Mr. Page), and the gentleman from Kentucky (Mr. Sherley). The gentlemen from Illinois stated that the minority members were willing that the majority members make up this bill.

"The last bill that they brought into this house saved \$33,000,000 over the \$142,000,000 provided by the last Republican committee. This bill was criticized on the floor by some Republican members as a cheese-paring measure for the purpose of election, but when this bill comes before the House after the election it comes with \$5,800,000 less than the former bill, and yet no man can say that anybody or any department in the public service has suffered by the treatment it has received at the hands of this committee and its distinguished chairman, who has worked almost day and night out of 30 days endeavoring to carry out the pledges of the party, they ought to receive the commendation of every Democrat here.

"I do not believe there is a more violent enemy to extravagance on the floor that I am. I voted against the river and harbor bill, I voted against the public building bill, and I will vote against the naval bill unless it is reduced in amount. Not only that, but I have voted against the pension bill. I deserve no credit for that because there are very few pensioners in my district, but I should have done so had there been in my district. I am not criticizing the men who voted for it, but I do say that no criticism should be made of the distinguished chairman of this committee, who has performed such valuable services for the public and for the country."

Health work is no longer a matter of sentiment among a few women, or a hobby of certain men, but it is becoming one of the biggest problems we have in the State. Public health work can stand on its own feet already and justify its existence beyond the shadow of doubt. It is by all odds the best paying investment the State has ever made. The truth is that the work has really just begun. In a few years North Carolina will have her deaths from preventable diseases reduced to a minimum, and then when we spend less money for flowers and funerals we can afford to lavish it upon health and homes.

Consumption is spread by the spit of one who has the disease. The germs of the disease comes from the lungs and are discharged in the sputum. They are carried in dust, in infected milk and diseased meat. The consumptive's spit should be promptly burned or sterilized. One who is careful, clean and does not spit promiscuously is not considered dangerous.

An old negro who had seen Curtis fly approached him at New Orleans and asked timidly if he could feel his arm.

"Surely," said the puzzled aviator as he stretched forth an arm.

The old darkey ran his hand up and down the arm carefully, then said disappointedly:

"Taint true. You ain't got no no' wing-sprouts than I is."

"No," said Curtis seriously; "but I always make it a point to eat a pint of birdseed before I take a flight."

Invincible Flour,
(High Patent).
Golden Cream,
(Fancy Patent).
Baker's Choice,
(Half Patent).
Graham Flour,
(Absolutely Pure.)

Buy flour with a reputation. Just good, plain, honest home-made Flour. A flour that is actually good as can be made from selected Valley of Virginia Wheat.

For sale by all dealers.

Henderson
Roller Mills Company

Teacher—What does the word "cellulose" mean?
Class—The state of condition of being single.
Teacher—Correct. Now, if you wanted to express the opposite of celibacy, or singleness, what word would you use?
Bright pupil—Pleurisy.

Valuable Real Estate for Sale.

Having decided to change location and business, I offer for sale in the next thirty days my home place on easy terms. This place can be made a beautiful home. It is located just outside the city limits of Monroe 800 yards Northwest of the court house, near a good school and convenient to churches on the highest point on Bentonville. The dwelling is a good 9-room house, lighted with Acetylene gas, in a large oak grove of about two acres. Three good wells, one 100 feet bored well, fine water and plenty of it, a good garden, fruit trees, grape vines, etc. Barn and other buildings. This lot is faced on three sides by Walnut, Pine and Cherry streets.

I also offer one good business lot 70 x 160 feet, adjoining the store lot of Benton-Crow Co.

Also 10 lots 50 x 150 feet, in a square facing the Concord road and Walnut street.

Also 18 nice lots of various sizes facing good broad streets. Several of these lots are ideally located for business or machinery, being convenient to electric power. All of these lots are well located as will be seen by referring to map and survey on front page in book 44 in Register of Deeds office.

I also offer a good farm of about 140 acres lying on either side of the Secret Short Cut public road, 2 1-2 miles Northwest from Monroe. About 1-3 of this farm is in timber, balance in very good state of cultivation, red clay subsoil. There are two very good tenant houses and barns, two good wells and several springs. This farm is nearly surrounded by running streams, has about five acres of meadows, good orchard and some fifteen or twenty acres of rye, oats and clover. This place can be divided into three small farms if desired, as there are several nice building sites.

For a bargain, see me at once.

J. H. BENTON.

When You Have New Clothes to Buy

ASK YOURSELF THESE QUESTIONS.

Where will I find the best assortments
Where will I find the newest styles
Where will I get the highest qualities
Where will I find the lowest prices
Where will I get the best fitting clothes

FLOW & PHIFER'S is the Answer.

The reason our trade is constantly increasing is because we give such big values. One satisfied customer tells a friend. Then he finds out and tells some one else. That's the way we keep getting more and more trade.

Hundreds of people know from experience that it pays to trade at FLOW & PHIFER'S. They know that we always have what they want, when they want it. A Little Better Quality for the Money than Elsewhere.

YOU COME SIMPLY TO LOOK, YOU'LL BE JUST AS WELCOME AS THOUGH YOU CAME TO BUY.

FLOW & PHIFER

The Exclusive Men's Wear Store.

Shoes! Shoes!

Clearance Shoe Sale

COMMENCING

Saturday, February 15th, 1913

AT

Houston's Shoe Store

We will make prices right on every pair of Men's, Ladies and Children's Shoes in our stock that will surely move them. No job lots or odds and ends to offer, but good, clean up-to-date stuff. If you need Shoes now is the time to buy.

Houston's Shoe Store,

MAIN STREET. MONROE, N. C.

Announcement

We beg to announce that we have moved our Harness and Vehicle Department from Main street to the building formerly occupied by the Cotton States Wagon Company.

We have greatly increased our stock, which embraces the best makes of Buggies and Wagons, and are now better able than ever to show them to you and explain their good points.

Heretofore we have been crowded for room for this department, but the new arrangement gives us all the facilities for showing them. We cordially invite your inspection.

Respectfully,

HEATH HARDWARE CO.
WHOLESALE MONROE, N. C. RETAIL