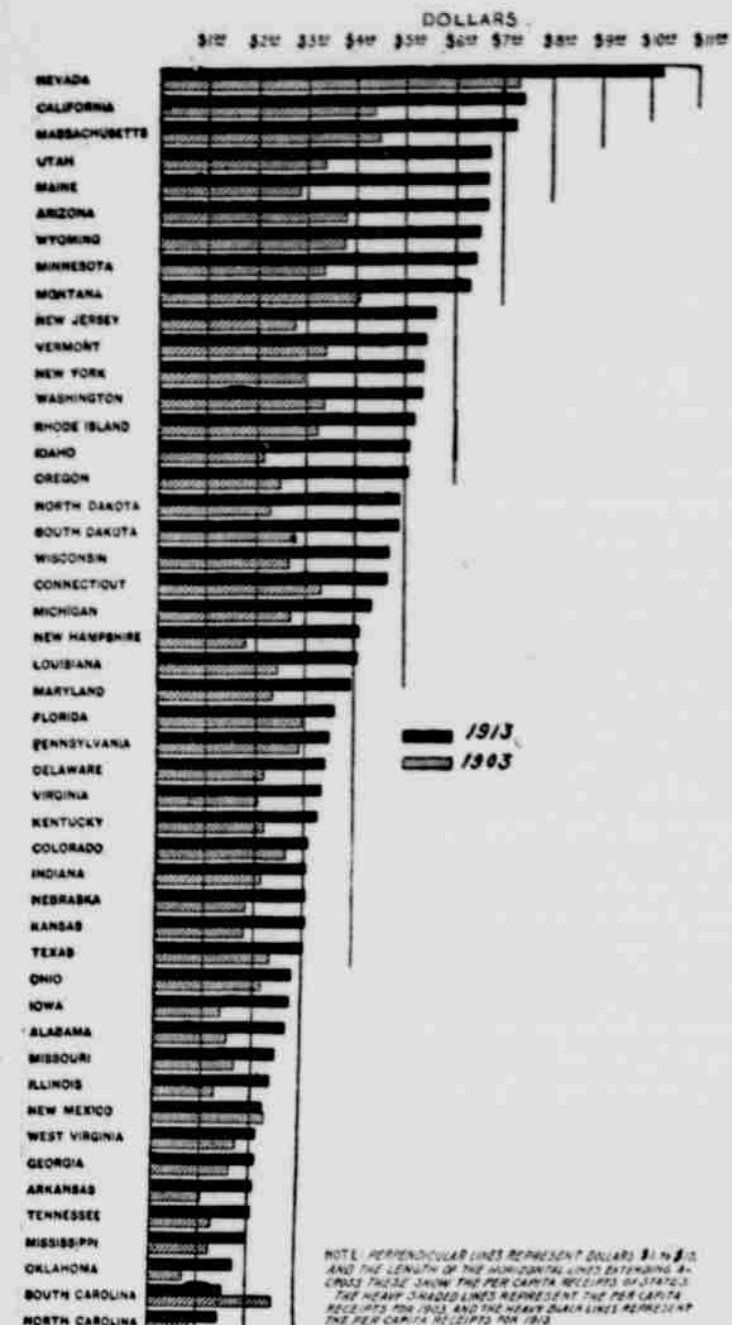


# Per Capita Revenue Receipts of States From General Property Tax

(From Bulletin U. S. Census Department, "Wealth, Debt and Taxation.")



ANNUAL REPORT STATE TAX COMMISSION

## Explains Necessity for State Equalization—Citizens of North Carolina Pay Less Taxes Per Capita for All Purposes Than Citizens of Any Other State—Total Increase in Assessed Values 1915 Only 10.5 Per Cent.

"After all the criticism that has or can be made of our taxing system, the net fact remains that under a state government administered with economy we have state institutions maintained in keeping with the progressive sentiment of the times; we have a six months school term in modern school buildings, and are constructing improved roads as rapidly as any state of comparable wealth and development, upon a payment of taxes in dollars and cents, for all purposes, less per capita than that of any other state in the union."—Annual Report North Carolina State Tax Commission.

Raleigh, N. C., Jan. 5.—The Annual Report of the State Tax Commission for the year 1915, which has just been issued, is of unusual interest on account of its discussion of the equalization problem dealt with by the Commission last summer. In its formal letter of transmission to the Governor the Commission submits the following discussion of this subject:

There has been for a number of years a substantial demand in the State for the exercise of the power of the State Tax Commission as a State Board of Equalization, based upon a wide-spread conception that there was great variance in the basis of valuation of real estate as between the several counties of the State, and to some extent in appreciation of the need for larger revenues to meet the ever increasing needs of a developing State. A careful analysis of returns of property for the year 1915 left no room for doubt that the time had come when the exercise of this power was a necessity, and, recognizing the action taken, we beg leave to outline the conditions leading to this condition.

The assessments of real estate was made this year to stand for and become the chief basis of revenue for the State, counties and municipalities for four years. The assessment was made as of the first day of May during the months of May and June, at a time when agricultural and business depressions as a result of the European war had reached its maximum. Every form of industry had had been challenged to the closest economy. Stocks of merchandise were held at lower volume, and on the farms there had been but little purchase of stock or farming equipment for the past year. As a result of this condition, there was an actual decrease in the value of personal property listed for taxation as compared with 1914. The returns from the counties showed a slight increase as a whole, some counties showing a substantial increase, others no increase, and still others an actual decrease in the total value of their real estate as compared with the last quadrennial assessment, and in the latter classification was included some counties that had come to be generally known as under-assessed counties compared with assessed values in other counties. The total net result was an increase in the assessed value of real and personal property of 5.6 per cent. The General Assembly, considering with the greatest care and economy the necessities of the institutions of the State for the next two years had made appropriations based upon an anticipated increase of 10 per cent.

By the time the returns were received and analyzed, evidences were accumulating that agricultural and business depressions was a temporary condition that should not be permitted to project itself into four years of the future of the State's finances.

Three courses were available:

1. To permit the valuation to stand and force the State to borrow money to meet feebly its needs for four years of running expense.

2. To make a uniform raise in the value of real estate in all counties—adding still further to the burden of those counties that had already assessed their property on a fair basis

and made a substantial increase—along with other counties that were known to have under-assessed and in some instances decreased their assessments, and thus intensify and aggravate existing inequalities as between counties; or

3. To secure the necessary increase by undertaking a general equalization as between counties, and, as nearly as conditions could be ascertained, to require those counties that were under-assessed to bear their equal part of the burden, and then serve the double purpose of equalizing the tax burden while making provisions for a moderate increase of public revenue.

We repeat that this situation left no room for choice as to the proper course to pursue.

The Commission gave to this question two months of laborious investigation and careful thought before formulating an order that in good conscience it believed would be equitable in its general results. That order is given in full in this report. Every request for a hearing on this order was granted, and, upon the more complete information elicited by such hearings, modification of the original order was made as to eight counties as shown by supplemental order in this report.

The net increase in assessed value of real estate as a result of the equalization order is \$32,118,998. The total increase in assessed value of all property, real, personal and corporate, for the year 1915, is \$85,227,974. The increase at the last quadrennial assessment period, 1911, was 29 per cent; in 1907, 26 per cent, and in 1903, 24.9 per cent. (See last statistical table in this report, page 390.) It will thus be seen that the net increase in assessed value is barely more than half the per cent increase made in each quadrennial assessment since 1899, and we are confident the increase is more equitably distributed. It is extremely doubtful if the increase of 10.5 per cent will cover the actual aggregate increase by acquisition, improvement and construction for a period of four years.

In this connection we desire to call attention to the exhibits reprinted above from a Bulletin of the United States Census Department, and commend their consideration to every citizen of the State. After all the criticism that has been made of our taxing system, the net fact remains that under a State government administered with economy we have State institutions maintained in keeping with the progressive sentiment of the times; we have approached a six months school term in modern school buildings, and are constructing improved roads as rapidly as any State of comparable wealth and development, upon a payment of taxes in dollars and cents, for all purposes, less per capita than that of any other State in the Union, as conclusively shown by the United States Census Department.

The report of the Commission will be mailed free of charge to any address upon request mailed to the Commission at Raleigh.

### Invigorating to the Pale and Sickly

The Old Standard general strengthening tonic, GROVE'S TASTELESS CHILL TONIC, drives out Malaria, enriches the blood, and builds up the system. A true tonic. For adults and children. 50c.

## Half a Million Men and Several Hundred Million Dollars.

Washington Dispatch, Jan. 6. Flanked by a score of army generals and heads of various bureaus of the War Department, Secretary of War Garrison today appeared before the military committee of the House in the interest of the Administration's plans for the building up of a citizen army adequate for National defense.

The Secretary read an exhaustive explanation of his scheme to spend \$600,000,000 in the next four years to create a mobile army of 500,000 men, greatly increase coast defenses and store up an adequate reserve of arms, ammunition and war equipment.

The Secretary then outlined the Continental Army plan which proposes to raise 400,000 men in annual increments of 133,000 each, from districts approximating the 400 congressional districts, each to supply 325 men annually. The men would enlist for three years with the colors and three years on furlough, and would be armed, equipped and officered. Their training would be done by the officers and men of the regular Army organizations and they would be paid during the time of their service on the same basis as the regular Army.

### Whenever You Need a General Tonic Take Grove's

The Old Standard Grove's Tasteless Chill Tonic is equally valuable as a General Tonic because it contains the well-known tonic properties of QUININE and IRON. It acts on the Liver, Drives out Malaria, Enriches the Blood and Builds up the Whole System. 50 cents

*Pay your city taxes for 1915.*

The following is the Act requiring delinquent tax-payers in UNION COUNTY to pay an additional fee of fifty cents to the tax collector:

Public Local Laws of North Carolina, Session 1915, Chapter 538.

### AN ACT TO FACILITATE THE COLLECTION OF TAXES IN ROBESON AND OTHER COUNTIES.

The General Assembly of North Carolina do enact:

Section 1. That any and all persons, firms or corporations in Robeson county who fail or neglect to pay their taxes on or before the first day of February of any year shall pay in addition to the regular tax a fee of fifty cents, the said additional fee to be paid to the officer collecting said tax and retained by such officer as compensation for his services in collecting delinquent taxes: Provided, that this act shall not apply to rural policemen in collecting delinquent taxes in Robeson county.

Section 2. That this act shall apply only to the counties of Robeson, Bladen and UNION.

Section 3. That this act shall be in full force and effect from and after the first day of March, one thousand, nine hundred and fifteen.

Ratified this, the 6th day of March, A. D. 1915.

T. L. CROWELL, Collector

### W. O. LEMMOND,

Attorney-at-Law.  
Office in Law Building, bld Library Room, Monroe, N. C.

Will practice in all the State and Federal Courts. Will give special attention to collection of claims and settlement of estates by administrators and executors.

### W. B. LOVE,

Attorney - at - Law.  
Rooms 14 and 15, Law Building  
MONROE, N. C.

### EXPERT PLUMBERS.

Phone us for estimates on all plumbing jobs.  
Lowest prices and best workmanship  
We repair all kinds of machinery in first class manner.

### AUSTIN & CORRELL.

Phone 194.

### Dr. B. C. Redfearn, Dentist.

Office one door South of Bruner's Store.  
Phone 232. Monroe, N. C.  
At Marshville on first and third Mondays of each month and at Matthews second and fourth Mondays.

### DR. R. L. PAYNE,

Physician and Surgeon,  
Monroe, N. C.  
Office in Postoffice Building, over Oston Drug Co. Office hours 11 to 12 a. m., 2 to 4 p. m.  
Residence phone, 273-P

### S. B. BIVENS,

DENTIST,  
MARSHVILLE, N. C.  
Office: Carolina Bank Building.

### W. B. HOUSTON,

Surgeon Dentist.  
Office up stairs, Fitzgerald Building  
Northwest of Court House,  
Monroe, N. C.

### Piles Cured in 6 to 14 Days.

Your druggist will refund money if FAZO OINTMENT fails to cure any case of Itching, Bleeding or Protruding Piles in 6 to 14 days. The first application gives Ease and Rest. 50c.

## We can make you look Spick and Span

Get into the habit of going well-dressed at a reasonable expense.

We clean and press gentlemen's Suits and Overcoats.

We take special pains in cleaning Ladies' Suits and Skirts.

We employ only experienced expert workmen and our work will recommend us to the public.

### Spick and Span Pressing Club.

PHONE 58.

Overcoats, \$1.50 up.  
Raincoats, \$3.00 up.

If we don't save you money on these they don't cost you anything.

Monroe Auction Company

# Join the Army

of Satisfied Customers, if you are not one already, and save money when you want House Furnishing Goods. We have the goods; you need them. Buy where you can get the best for your money; not the most. We can always prove what we say about our goods. We have Bedroom Suits in all the woods, odd Dressers, Washstands, Beds, Mattresses, Springs; in fact, anything in the furniture line.

Yours truly,

T. P. DILLON.

## A Mighty Good SHOE

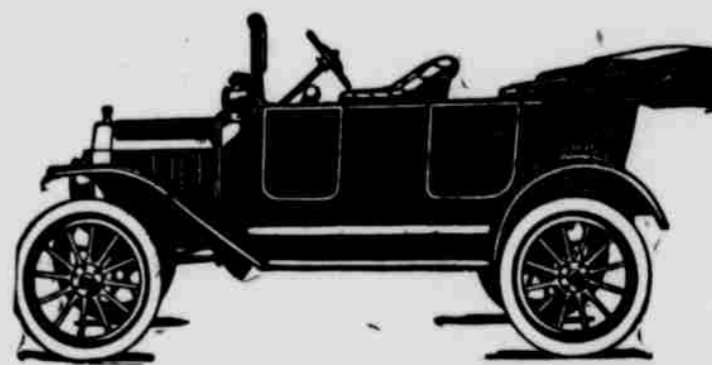
The Great SAMPSON Shoe for Men \$1.50 to \$4.00.

This is our star offering in Shoes. It cannot be beaten anywhere. There are few places where it can even be equalled, certainly not in this town. A High Grade Shoe at Popular Prices.

## BargainCounter

assortment Oxfords for Women and Children 50 cents.

CO-OPERATIVE MERCANTILE CO.



# FORD

THE UNIVERSAL CAR.

Performance vs. Possibilities. Ford cars are giving satisfactory service to more than 900,000 owners representing all classes in business and professional life, on the farm and for pleasure it is "The Universal Car." Sturdy and reliable, easy to understand and drive, and economical to operate and maintain. Prices lower than ever. Runabout \$390; Touring Car \$440; Town Car \$640, f. o. b., Detroit. Why pay more? On sale at

HENDERSON GARAGE & MACHINE CO., Agents, MONROE, N. C.