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DR. BROOKS CAN'T FORCE COUNTIES TO LEVY TAX

His Job, However, Is To See That Constitutional Mandate Is Properly Carried Out

Raleigh, April 22.—The action of Dr. E. C. Brooks, superintendent of Public Instruction, in calling attention to boards of county commissioners who wanted to close schools before the six-months' term was up because of a lack of money, to the fact that there was no constitutional or other provision which allowed a school to close before six months term had been provided, has brought many letters of protest to Raleigh. Some of these letters are coming from influential, but uninformed men in counties, to members of the administration whom they happen to know personally.

Some of the letters want to know if the county commissioners have to levy as much money as Dr. Brooks says they must levy, if Dr. Brooks has the right to make up a budget and send it to the county commissioners and then force the adoption of this budget.

The answers to all of these letters, of course, is in the negative to all of the questions relating to the power of the state superintendent of public instruction. He has, the letter writers are being told, no right to force a county to adopt a budget he suggests, and no right to order the levy of any particular tax rate in any county in the state. In fact, he has nothing to do with the levy of the tax, and absolutely nothing to do with the expenditure of money raised in the county for school purposes.

All Dr. Brooks has to do with the school system of North Carolina is to see that the constitutional provisions are carried out under the rules and regulations laid down by the legislature and interpreted by the courts. Those who have received these letters are getting answers along this line. Their attention is called to the fact that the taxes they are complaining of most is taxes they have

voted on themselves. Special attention is being called to these points:

1. The counties may levy for general purposes and necessary expenses in connection with the county government up to fifteen cents on the hundred dollar value.
2. Counties may levy up to 39 cents on the hundred dollar values for school purposes. The rate is fixed at 39 cents on the hundred because it is estimated that with what aid the state itself renders the weaker counties from funds coming entirely from other than property tax that this rate will enable all counties to carry out the constitutional command that the schools of North Carolina shall be open six months of every year. Dr. Brooks, the letter-writers are being told, has no right to change this constitutional provision, no right to modify it in any way. In fact, his oath of office makes him swear that he will uphold the constitution. If he carries out his oath of office he will have to see that the schools are run at least six months a year.
3. The outside limit of tax, therefore, that the laws of North Carolina and the constitution allow a county to levy is 15 cents plus the 39 cent school tax. And all of this need not be levied if the counties can get along with less than that amount and still comply with the constitutional demands for the six months' school term. Some counties do not have to levy the full amount. In those counties where the levy of 39 cents does not produce enough revenue to run the schools six months, the state steps in and help from funds that do not come from the general property tax, but from incomes, inheritance, franchise and license taxes.

Counties Kicking Most

The counties which get the most from this general state fund are the ones that are doing the most kicking. And they are kicking about the tax rate over and above the 54 cent limit. That is a proposition over which Dr. Brooks nor any other state official has any control. Any tax any man in any county pays over and above the 54 cents is tax which the local authorities have imposed for public and local improvements in their own

communities. Counties or communities which vote bond issues have to levy enough tax to pay the interest on these bonds. The law requires this, and the county authorities which failed to make this provision are subject to indictment. In many instances, therefore, the kicks are coming from people who themselves have voted for bond issues or voted special taxes for one purpose or another, or whose county or other local officials have incurred the debt for them.

Raising Cotton Despite the Boll Weevil

(The Carroll County Times [Ga.]—)

1. Prepare your land in October by blowing it up with dynamite.
2. Lay it off in rows 12 feet apart, and plant your cotton seed in December.
3. When your cotton comes up thin it to one stalk in a hill 23 feet apart.
4. Spray each stalk twice a day with Hoyt's German cologne.
5. Cover your cotton with mosquito netting when it is two weeks old—this netting to be stretched over poultry wire.
6. Spread "tanglefoot" between all cotton rows and replace it every day.
7. Burn off all the nearby woods and cut down dead trees and burn them.
8. Dust the following mixture on your cotton twice a day: Epsom salts, calomel, cream of wheat, and the white of an egg.
9. Have two hired hands for every acre in cultivation. Furnish them with barber's tweezers to be used in pinching the heads off any boll weevils which show up.
10. Mortgage your farm and buy nitrate of soda and spread plentifully around the roots of the cotton.
11. If any of the bolls should get punctured have the punctures vulcanized at once. Any good automobile tire man can do this for you.
12. Begin picking your cotton in February and try to have it all ginned and sold by March 15. This will enable you to go to work and grow corn, peas, potatoes, and hogs for home consumption. This kind of consumption does not need the services of a doctor.
13. Pay your preacher. Trade for cash. Settle all your old debts, and live happily ever afterwards.

Catching

Little Daughter, five years old, had been sent to her aunts on an errand. Grandma met her at the door, complied with her request and then said, "We have a new baby here," and tell your mamma Auntie is quite sick." Little Daughter hurried home and opening the door informed her mother of the new baby, also that Auntie was quite sick.

"Oh, is she?" said Mother, "did you go in?"

"Of course I didn't! You know I always catch everything!"

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