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NUMBER 24

WHAT IT MEANS TO BE A RICH MAN

The Federal Income Tax of the Wealthiest Man in North Carolina amounts to Five Hundred Dollars a Day Including Sundays.

The University Study Clubs, has compiled a table for personal income taxpayers in North Carolina from the records of the Internal Revenue Bureau for 1917, in which it is disclosed that we had 24 millionaires in the State during that year, and there were probably many more for 1920. Two years ago only three Southern States—Louisiana, Oklahoma and Texas—had more millionaires than North Carolina. The net income of the richest man in the State in 1917 was between \$750,000 and \$1,000,000, and this indicates that he was 750 times a millionaire and more.

There were 70 people in the State with incomes of \$50,000 a year and over—not gross, but net incomes—and these 70 taxpayers "are millionaires and multi-millionaires many times over." The editor of The News Letter makes interesting deductions from Mr. Hobbs' table, and it is well to go into it.

An Analysis.
1. A little more than nine-tenths of all our Federal taxes on personal incomes in 1917 were paid by 6,975 people, or less than a third of all those reporting net incomes beyond the exemptions allowed.

2. More than half our Federal personal income taxes were paid by 97 taxpayers—the very rich people with net incomes of \$40,000 a year and more.

3. Our three richest men paid \$442,795, which is more than all the taxes paid by the 9,741 people with net incomes between \$2,000 and \$10,000 a year.

4. Our richest man with a net income approaching \$1,000,000 a year, paid nearly as much as the 8,000 people with net incomes below \$6,000 a year. His Federal income tax amounted to some \$500 a day including Sundays.

Wage Earners.
There were several hundred thousand wage earners, salaried people, farmers and merchants, single and married, whose gross incomes were more than \$1,000—\$2,000 a year; but when the legal deductions and allowances of all sorts were counted only a bare handful of the people in North Carolina had any net incomes to pay Federal taxes on.

The Farmer.
And the farmer—how is he faring in the income tax matter? The writer in The News Letter helped half a dozen of the wealthiest farmers in his community fill out their Federal income tax blanks, "but," he says, "when we summed up the allowances for dependents, and for necessary farm expenses, investment in tools, money spent for hired help, feed and repairs on buildings, for fences, wagons, farm machinery, horseshoeing, insurance on barns and houses, depreciation due to wear and tear on everything used for purposes, losses from fire, flood, and storm, and so on and on—not one of them had any income surplus to pay Federal taxes on."

NO POLL TAX FOR FEMINE VOTERS THIS YEAR, SURE
May Be Year After Next Before Women Have To Pay.

Washington, March 26.—It will not be necessary for the women to pay poll taxes this year or even next year unless the state makes provision for such taxes. The present law does not require them to pay poll taxes because they do not vote. Even if they are extended the right of suffrage they will not be required to pay poll taxes until the legislature makes such a provision.

AGREEMENT FOR RETURN OF ALL AMERICAN DEAD
The State Department announces that an agreement under which American dead in France, whether within or behind the battle zone, may be removed to the United States as soon as arrangements have been completed has been reached at a conference between representatives of the French and American governments. The agreement awaits the approval of the French government.

MRS. W. R. NELSON DEAD
Interment Will Be At Amos Chapel This Afternoon.

Mr. W. D. Brooks, of Sunset, registered a wire early yesterday morning announcing the death of Mrs. W. R. Nelson in Norfolk.

The remains will reach Virginia this Friday morning and the funeral and burial services will be held at Amos Chapel at 3:30 o'clock this afternoon, conducted by Rev. George T. Tunstall.

Mrs. Nelson was the daughter of the late Rhodes and Comelia Frazier. She was 59 years of age, and is survived by four daughters, two sons and numerous relatives. She has been living in Norfolk two or three years.

DRY ROT—Owing to the fact that we are swamped with communications bearing on the Revaluation Act, hereafter all those who desire to air their opinions on the mooted question through the Public Ledger will be required to pay an advertising rate of 50 cents an inch.

MR. BRUMMITT POINTS OUT JUSTICE OF THE REVALUATION ACT

State Tax Rate Has Been Reduced and the Limitation of Taxation Has Not Been Reached.

Editor Public Ledger:
Mr. Hancock ought to know I did not write my article in your paper of last week in order to tell the people of the County my position on the Revaluation Act. Every member of the Legislature supported that measure—Democrats and Republicans alike. The people of this County know that. Mr. Hancock knows it. And it has been known of all men that I heartily approved and supported the Act.

Mr. Hancock now says that his charge of an attempt to "suppress discussion" was aimed at Gov. Bickett and Mr. Maxwell, although he first made it against those who enacted the law. As to them I have observed no effort to "suppress discussion" on this or any other public matter. But that is the subject of my purpose no longer, since Mr. Hancock disclaims any reference to me. I suspect that these gentlemen are amply able to take care of themselves, although resting under the deep displeasure of Mr. Hancock and faced with his edict that they are not to hold office any more.

Hancock does not attempt to controvert the proposition that the Constitution requires the taxation of all property "according to its true value in money." He does not attempt to deny a single statement contained in my former article with respect to the obligation and meaning of that provision of our organic law. He does not deny the compelling authority of the Constitution upon the conscience of every voter and every official. In fact, if I understand him right, he gives his mental assent to the constitutional requirement. And he writes to "approach" the enforcement of it "in a gradual way." What he means by that I am unable to say. Does he mean that we would this year assess property at one-half or one-third or one-fourth of "its true value in money" or any other proportionate part thereof? Does he mean that we shall obey the Constitution but-wait a year and obey it fully next year or five years or ten years from now?

If he means any of these things, if he means anything less than that we shall obey the Constitution in its full and complete meaning, the sufficient answer is that the Constitution does not so speak. It does not permit the legislator to make oath that he will "in a gradual way" carry out its mandates, and it does not permit the voter to so qualify his adhesion to its provisions. Its commands are plain, clear and definite. It leaves no loopholes for those who would evade its plain meaning and that meaning is well known.

And just here, Mr. Editor, let me say that in all our thinking on this subject the taxing power should never lose sight of the constitutional requirement. I believe in the eternal justice and righteousness of getting all property on the tax books "according to its true value in money," but even if I held a different theory on this subject, I would not consider myself at liberty to act upon it until the Constitution had been changed. If the Constitution is wrong, if land or any other species of property ought to be assessed at less than its market value, let's change the Constitution, and let's make the effort to obey it.

Mr. Hancock says that some lands are assessed higher than their market value, and that is simply a matter of his judgment differs from that of the assessors and Board of Review. I suspect that the assessors have made some mistakes, but I think that I could find many lands that I would say is valued too high, and some that I would say is valued too low. But that is simply to say that in these particular instances my judgment differs from theirs. To say that the assessors have made mistakes in a few instances is simply to say that they are human. Such mistakes are chargeable upon the fallibility of human judgment and not to this particular law. Of course, if the assessors possessed an unerring judgment as to land values there could have avoided the mistakes and we would not be troubled with this complaint. But I have yet to find the man who does not make mistakes.

Mr. Hancock's main contention seems to be that it is the "intent" of the Act to increase the taxing power of the State. If by that he means to impute to me the motive of a desire to increase the taxing power of the State in my support of this measure, my reply is that the charge is untrue. I, of course, cannot go into the merits and hearths of the Act, but I believe that I can safely say the same of them. The measure was prepared very largely by Hon. E. D. Johnston, Chairman of the Finance Committee of the House. He is essentially conservative in his tendencies. In my opinion he is the wisest, safest and sanest legislator who has been permitted to serve there. Others of a like type were Gray, Scales, Cameron, Bryant, Cox, Exerett, Johnson and many others who are among the largest landowners in the State. They knew that any tax measure they might pass would apply to their property as well as to that of the citizen of the commonwealth. They supported this measure because it was in accordance with the Constitution, and it did not occur to them that it was their duty to "approach" the enforcement of that instrument "in a gradual way."

But has the Revaluation Act increased the taxing power of the State? This is the fifth year since there was an assessment of lands in North Carolina. During this time our people have been enjoying a prosperity such as has never before known. New lands have been cleared and brought into cultivation, new homes built, great manufacturing plants erected and placed in operation, new towns have sprung up, great crops have been produced, and manifold new forms and elements of wealth have been created beside their duty to our people. On every side there are signs of this abounding prosperity. The genius, the skill and the industry of man have been tirelessly employed. A few years ago the government adopted the policy of spending a bit of money in teaching its boys and girls something of practical agriculture. The Corn Club boys of ten years ago is the successful farmer of to-day who makes two ears of corn grow where none grew before. The land that a short time ago produced 500 pounds of tobacco to the acre now grows a thousand. The hills are now gully is covered with clover and peas and rye. The North Carolina farmer has come into his own; he

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WILSON WITHDRAWS CONTROL OF COAL PRICES APRIL FIRST

Fuel Administration Placed On Status As Held Before Miners' Strike Last November.

Washington, March 25.—Government control over the maximum price of bituminous coal was withdrawn by President Wilson, effective April 1.

At the same time the President wrote the operators and miners transmitting the majority report of the coal commission and informing them that this report was "the basis upon which the wage schedule agreements between the mine workers and operators shall be made."

Increased Coal Prices.
April 1 is the date on which these agreements normally would become effective and by removing government control of prices effective that day the President paves the way for coal prices to absorb the average 27 per cent increase recommended in the majority report.

To Make Contracts.
The President wrote the operators and miners it was "essential to the public welfare that the agreements be concluded at the earliest date practicable so that the uncertainty as to the fuel supply may be ended and that the consumers may be able to make contracts for their coal supply."

Operators Warned.
The operators were warned by President Wilson against violating laws against combinations in restraint of trade and profiteering and also not to exact "unreasonable prices for coal."

REAL ESTATE TRANSFERS
Filed For Record In The Office Of Register of Deeds Charles G. Powell This Week.

John W. Hester and wife to Oxford Loan and Real Estate Co., a certain lot in Oxford for \$7000.

The Union Bank and Trust Company to Oxford Loan and Real Estate Company, one lot in Oxford for \$7000.

B. S. Royster and wife to Addie C. Gregory, three lots in Camtown Extension, \$300.

Irene Burton and others to Shepard Royster five and one-half acres for \$200.

Dellia Pittford and others to James Pittford, 21 and five-sixths acres near Tar River for \$66.50 and other consideration.

John R. Hall and wife to J. A. Taylor, one lot on Hancock street for \$10 and other consideration.

R. H. Allen to Eula Allen 1-2 acre in Creedmoor for \$500 and other valuable consideration.

Mollie Jones to A. A. Hicks, 1 lot in Oxford for \$370.

Caleb Allen to J. W. Devin and I. H. Young 132 acres Brassfield for \$5000.

R. S. Hart to Crichton Mayer 28 1-3 acres for \$510.

R. S. Hart to Alexander Mayer 122 1-2 acres for \$2205.

F. W. Hancock Jr. and wife to B. F. Kern and wife, 1 lot in Oxford for \$1000.

S. V. Morton to Ollie Milton 87.89 acres in Dutchville Township for \$4500.

Ollie Milton to S. V. Morton 96 acres in Dutchville Township for \$2000.

Mellie J. Preddy to E. T. Jones 50 acres in Fishing Creek Township for \$500.

John W. Hester, commissioner, to Luther Lyon, 65 acres in Dutchville Township for \$3000.

Reubin Royster to J. G. Wright tract of land for \$215.00.

E. T. Jones and wife to W. J. Brummitt 11 6-10 acres for \$1327.

FLY FACTORY IN OPERATION
Mayor and Town Board of Commissioners Invited to Visit the Plant.

I wrote you a few weeks ago in reference to the fly factory in my end of town, which you very kindly published. At the time, we extended a cordial invitation to the Mayor and town board of commissioners and the Woman's Club to visit the fly manufacturing plant, but they have not as yet manifested any interest as to the great enterprise that is being operated in our midst without a license or paper of incorporation.

Those who live near the fly plant must pay an exorbitant rate of taxation, and receive no direct benefit from the inflation, or revaluation act, or whatever you call it.

"Flies by the million by Easter" is the slogan of our neighborhood. They are doing so much business in our end of town we will be compelled to employ a whole-time health officer and a resident physician by the first of May.

Again, we extend a hearty invitation to the Mayor and board of commissioners and the Woman's Club to visit the fly manufacturing plant as soon as possible. Dr. Morris, the health officer, is also invited to come with the board of commissioners and explain the great benefit to be derived by such a thriving industry in our end of town. Indirectly it will prove to be a great benefit to the doctors and the drug stores in the near future.

J. H. MORRIS.
LOST—ONE PAIR GOLD RIMMED
eye glasses. Finder will please return to John Webb. 1 t.

"REPUBLICAN LIBERALS" CONSIDER FORMATION OF NEW PARTY

Warning that "Republican Liberals" might form a new political party to fight bourbon autocracy in an effort to restore individual liberty was sounded in the United States Senate this week by Senator France, Republican, Maryland.

With repeal of national prohibition and the espionage act as the chief planks in its tentative platform, Senator France declared that liberals need not hesitate "to raise the battle cry against all the reactionary forces of autocracy and un-American bourbonism."

Along with repeal of the prohibition amendment, Senator France urged "reconsideration" of the whole subject, with local option and use of "certain alcoholic beverages."

STEM NEWS NOTES
Number of People Visit Scene of Wreck.

—Dr. P. R. Hardé has purchased a new Ford Roadster.

—Mrs. J. H. Goch is on a visit to Mr. and Mrs. D. S. Reid, Winston-Salem.

—James Chavis, a substantive colored farmer on Route 1, died of flu recently, after an illness of three days.

—Two new cases of influenza are reported in this community within the last few days and one new case on Route 3.

—Misses May and Pauline Stem, of Route 2, who are at Watts hospital for treatment, are getting along nicely and expect to return home in a few days.

—Mr. and Mrs. W. H. Hall and family of Route 1, and Mr. and Mrs. L. W. Hall of Stem motored over to Durham Sunday and spent the day with Mr. W. H. Hall's mother, this being the occasion of her 86th birthday.

—We regret to note the illness of Mr. J. T. Smith of Oxford Route 6.

—Mr. and Mrs. Lucius Burnett and daughter, Miss Maggie Burnett, of Providence, spent Sunday with Mr. and Mrs. R. L. Longmire, of Oxford Route 6.

—Quite a number of relatives and friends gathered in the home of Mr. W. L. Umstead of Route 1, Saturday night in honor of their son, Mr. Luther Wiley Umstead and college mates, Messrs. Stones and Nichols, students at the University, who are spending the week end with Mr. and Mrs. Umstead.

—Mrs. Tom Cupley, of Durham County, died at the home of her parents, Mr. and Mrs. P. C. Garrett, Stem Route 2, on Monday, March 21, aged 26 years. She is survived by her husband, a four-months old son, father, mother and four brothers and four sisters. The deceased was a consecrated Christian woman. The interment was at Henderson Tilley's place.

—Two basket ball games of much interest were played between Creedmoor and Stem on the Stem school ground last Monday afternoon. The first playing was by the second teams, the score being 6 to 11 in Stem's favor. The second game, played by the first team, the score being 2 to 7 in favor of the home town.

—In Tally Ho Church conference last Saturday, Mr. J. P. Walters, of Oxford Route 6, was elected Superintendent of the Sunday School and Mr. W. J. Royster, Assistant. Mr. O. G. Clayton of Stem Route 3, was chosen to collect for the pastors salary. It was ordered that the Sunday School continue to take collection by classes each Sunday for the purpose of buying literature, paying for Sunday School papers and other expenses.

—Many people have visited the scene of the terrible auto accident near here, which occurred ten days ago, when one man lost his life and two others were seriously injured.

Mr. E. M. Stem, who witnessed the accident says that it was too awful for description. He hastened to the relief of the suffering men, and was met by Mulowitz, the driver of the wrecked car, who had just crawled from beneath the machine. He screamed frantically "I have killed a man," and threw his arms around Mr. Stem in his agony of grief, and went from him to Mr. Silver, the dead man, shaking him in an attempt to revive him. According to Mr. Stem, the car as it turned turtle, cleared some very high birches without bending them to the ground. Both the injured men are still in the hospital, the mental condition of Mulowitz showing very little improvement. Silver the dead man, and Mulowitz recently purchased a handsome business property on Main street, Durham.

SALVATION ARMY CAMPAIGN INCLUDES GRANVILLE COUNTY
Mr. Alexander Jamison Has Been Chosen Chairman.

The Salvation Army is planning to put on a campaign throughout the Southern States for the purpose of raising the necessary funds to carry on important work.

Granville County people should subscribe liberally to help along the good work. Mr. Alexander Jamison is the Chairman of the drive in Granville. He will explain the details later.

LAND ASSESSMENTS OF CO. SHOULD BE PUBLISHED, SAYS MR. L. THOMAS

County Board of Education Should Be Elected For Term of Only Two Years.

Some months ago I presumed to suggest to Mr. W. A. Parham, County Tax Supervisor, the advantages and the propriety of publishing the land assessments of the county.

More members of the Board of County Commissioners. At the same time I asked Mr. Brummitt, Champion of the Revaluation Act, to use his influence to put the suggestion into execution. But none of these gentlemen took a favorable view of the matter, and cast the suggestion aside with some slight remark or a placebo smile. Now the Progressive Farmer makes the same suggestion, which is endorsed by the Raleigh News & Observer as follows:

One of the most difficult matters is to determine the real value of land, for all land values are speculative. There is no tangible value to land. It gets its value because somebody wants it. If one man wants a piece of land he takes it and it has no value. If two men want it, it has a value and they bargain over it. If several want it the value goes up.

Land that brings a hundred dollars an acre today and would not bring ten dollars an acre ten years ago is not higher in price because it has been improved in any way, but because more people want it and are willing to pay a higher price.

What that higher price is or should be is comparative. The government is taking lands in Camp Bragg for ten dollars. Buyers outside that camp, a mile away, are paying a hundred dollars for land very little different. One of these prices is purely absurd. But who knows which? In estimating values of land in that neighborhood, both these prices are to be considered.

In lesser degree the same conditions prevail everywhere. One piece of land is assessed high, another near by is low. Conditions being the same the price should correspond. In a community prices should agree with each other much more than they do. Publishing the assessments would let every man know how his valuations compared with all the rest. It is fair to the man who pays on the high valuation, or he should be no higher than the other. It is just to the man who pays on the low valuation for he should pay as much as his neighbor.

And while I am having a little say, and the various candidates are in incubation, permit me to make a few rambling remarks:

Mr. Brummitt said in his letter some days ago that the Constitution, the highest law of the State, required that all property, or all land, be assessed at its true value in money. Very well! As this law was already in existence why create hundreds of offices and spend more than a million of dollars to put this new tax assessment law in operation?

For forty-five years I have been voting the Democratic ticket because I believe in representative government in its most literal sense, and from my youth up I have been taught that the Democratic party was the truest exponent of this principle. When a matter of great importance is presented to the Legislature, I believe it to be right and proper that the representatives elected should call a mass meeting of their constituents and ask for instructions or have the matter referred to the people for ratification or rejection by popular vote; especially so when it is a matter of very great importance to all the people, and one upon which they have not had an opportunity to express their wishes. When the representatives elected disregard the will of a majority of the people, and act of their initiative and in accord with their individual views, or for expediency our government ceases to be a democracy and becomes an oligarchy.

Again: For a long number of years I have contended that the minority party was entitled to representation on all of our Boards. Its members are tax payers and as such it is not right to deny them representation. Besides, such an arrangement would often inure to the good of all the people.

I believe that the holders of all public offices should be made as responsive to the will of the people as possible, therefore, I think the present mode of electing, or appointing, members of the County Board of Education for a term of six years should be changed so as to elect, or re-elect if the people so desire, the whole Board every two years.

PRECINCT MEETING TO BE HELD SATURDAY
Democratic Voters All Asked To Meet At Polling Places Promptly

Democratic voters in all precincts are asked to meet at their polling places in convention Saturday afternoon at 2 o'clock for the purpose of choosing delegates to the county convention to be held in the court house Saturday a week later, on April 3.

Announcement to this effect was made this week by Judge Cam Hunt county chairman, who called upon all party adherents to make a special effort to be present at the time of the convention.

SHERIFF HUNT SEARCHING FOR ROSCOE C. TUCK

Said To Be Hiding Somewhere Near Virgilia.

There is a \$500 reward for Roscoe C. Tuck, former assistant cashier of the Citizens Bank of Virgilia, whose accounts were short several thousand dollars, and who left for parts unknown.

Sheriff Hunt, heard last Tuesday, from what appeared to be a reliable source, that Tuck was in hiding near Virgilia. The Sheriff and two of his most trusted men hastened to the Virginia border only to learn that Tuck was not there.

Mr. W. T. Harris, a leading citizen of Virgilia, was in Oxford Wednesday and he stated that Tuck's shortage had in no wise impaired the strength and standing of the Virgilia bank. He stated that Tuck had made over to the stockholders of the bank all of his real and personal property. It is supposed that Tuck lost heavily in games of chance. Mr. Harris said that he had heard incidentally that Tuck was a heavy winner at the end of his gambling career, and he is disposed to believe that the unfortunate man will come forward at an early date and make his shortage good. The Public Ledger has frequently heard good men from the Virgilia section say that Tuck is a high toned gentleman and they expressed much sympathy for him in the hour of weakness.

A BUNCH OF PUSSYWILLOW
Plucked In New Jersey By Mr. Frank B. Hays, Editor of the Druggists Circular.

Two or three weeks ago the New York Herald spoke of the first harbingers of spring to make its appearance on Manhattan Island this year was the silkyaments of pussywillow and rare specimens of skunk cabbage.

We published the item and asked some one to inform us as to whether the skunk cabbage is a flower or a sure enough stinking cabbage, as the name implies.

While rambling around in New Jersey last Sunday, Mr. Frank B. Hays, editor of the New York Druggists Circular, plucked a bunch of pussywillow and sent it to the editor of the Public Ledger, and upon examination we find that the shrub has a close resemblance to the native willow in this section, only that the aments are larger and has a waxy substance like balsam of fir.

JOHN HOGAN ARRESTED FOR WHIPPING HIS WIFE
His Wife Testified That He Did Nothing of the Kind.

At the instance of Mr. J. E. Jackson, superintendent of welfare work in Granville, a warrant was issued for the arrest of John Hogan, white, charged with assault upon his wife.

The trial came up yesterday and was heard by Justice Thomas G. Taylor. Three witnesses swore that they saw Hogan strike his wife, and four witnesses testified that Mrs. Hogan frequently pointed to bruised places on her body and said that John had given her a beating.

Things looked bad for John until his wife took the stand and swore that he had never struck her a lick in his life. On the testimony of the wife, Justice Taylor dismissed the case.

THIEVES ENTER WESTERN UNION TEL. OFFICE
Took \$15.00 From The Till and Escaped.

About 11 o'clock yesterday morning, Capt. Frank Spencer, manager of the local Western Union Telegraph Office, on Bank Street, stepped across Hillsboro street, with a friend to get a cool drink at the drug store.

He left his keys in the money drawer and failed to fasten the office door when he departed. While in the drug store it occurred to him that he left the office door open and the money drawer exposed, and he hastened back to find that some one had entered the office and rifled the drawer to the amount of \$15.65.

Capt. Spencer had previously placed a neat sum of money in an envelope and sealed it. This money was in the same drawer that the thieves robbed, but they did not take it.

NORTHERN NEWSPAPERS ARE KNOCKING THE FARMERS
The railing of some of the Northern papers about the high price of tobacco are not hurting the tobacco growers. The papers that are making war on the farmers do not know anything about what it cost to grow the crop. As a matter of fact, tobacco that sold at an average of 60 cents in Oxford last season is as tobacco that sold at 15 cents six years ago.

Prosperous conditions in the tobacco market means prosperous conditions in the New York financial markets, and the surest way for The New York World or any other New York paper to bring about a panic at that center would be to create a condition panic in the tobacco market. The prosperity of the Nation depends upon the prosperity of the farmer, and tobacco at any price under 75 cents means anything but prosperity for him.