

A Colyum Of Thoughts From Here There, Yonder

(By W. BRODIE JONES)

The purpose of a serviceable memorial instead of a cold, stark, useless shaft of granite as an emblem of appreciation of Warren county men of the recent war cannot fail to win the endorsement of its practical citizens.

The need for such structure as is in the mind of the committee's to be modified by the expression of interested people, is forcefully apparent. The duty of thus commemorating the record of service men is one which the citizens of the county cannot fail to assume with willingness and patriotism.

Emblematic of their service to the world should be the memorial which rises to bear testimony to their bravery, fidelity, devotion and zeal for the welfare and happiness of the world—They fought "to make the world a better place to live in."

In commemorating the idealistic spirit whose soul was service to the world, it is alone just that the testimonial to the memory of these men be of beneficial, wholesome, ennobling service.

The opportunity is before the people of the county. The present is the time for action!

Glory be, it begins to look like—
"spring has sprang."

Those things one gives the world
the one coin one collects.

Happiness is a State of mind governed by a good Constitution.

Dodging Cupid's darts has made many good men cynical—get hit hard!

"Nothing succeeds like success.
Still, the man who fails is worth two
of the man who never tries."

Talk the Memorial building. Get
your neighbor's opinion as this serviceable form of appreciation.

The Whistling Girl
Has a taste for whistling,
A taste that's not permissible,
But still I don't object to it,
The pucker is so kissable.
—Tar Baby.

After Nine Days
"I wonder why he doesn't call his
wife 'Kitten' any more?"
"I guess that she has her eyes open
by this time."—Punch Bowl.

The Minister—I bid you good morning.
The Parishioner (the morning after)—
"Hic, I'll raise you ten."—Punch Bowl.

Word to a drug store of the city
states that whiskey cannot be sold
over a prescription and that where
this has been allowed, the license will
be revoked.

A lady friend of mine was thinking
about opening up a cigar and cigarette
store.
"Flon—Why didn't she?"
"Flip—Oh, she didn't have money
enough to buy a pack."—Tar Baby.

Good night, she said, and laid her head
upon his manly breast.
And he, accepted, homeward turned,
His soul with joy possessed.
He fancied still, above his heart,
He felt that cheek so fair,
But, hanging up his coat he found,
It's ghostly imprint there.— Ex.

She—And knowing my sentiments
on the subject, did that odious Harold
Connors insult you by offering you a
drink?
He—That's what he did.
She—And how did you resent it?
He—I swallowed the insult.
—Orange Peel.

The Dog.
I've never known a dog to wag
His tail in glee he did not feel
Nor quit his old-time friend to tag
At some influential heel.
The yellowest cur I ever knew
Was to the boy who loved him true.

I've never known a dog to show
Halfway devotion to his friend;
To seek a kinder man to know,
Or richer; but unto the end
The humblest dog I ever knew
Was to the man who loved him true.

I've never known a dog to fake
Affection for a present gain,
A false display of love to attain.
I've never known a Prince or Spot
That seemed to be what he was not.
Detroit Free Press.

The Warren Record

VOLUME XXV

WARRENTON, N. C., TUESDAY, MARCH 9, 1920

Number 20

A SEMI-WEEKLY NEWSPAPER DEVOTED TO THE INTERESTS OF WARRENTON AND WARREN COUNTY

Give Their Views On Revaluation, Lands Being Pushed Too High

Land Should Not Be Given Peak
Valuation By Men At Center
of Government.

ABLE ARTICLE OF JUDGE
FRANK CARTER PUBLISHED

True Value of Land Impossible
To Determine Now and Unfair
To County Are High Prices
Being Placed Thereupon.

(Carter's Weekly)

For and Against Tax Revaluation—
But the Editor Is Still On the Job
With the Antis.

The editor takes the liberty of making
the following extract from a personal
letter lately received from one
of his most valued friends:

"I continually rejoice at your free
lancing in North Carolina. We need
such a pen in every state. I do not
always agree with you, but doubtless
that is my fault, not yours. For
instance, I really grieve over your
recent articles on revaluation in North
Carolina. Really, I can see no objection
to inventing our wealth honestly.
It ought to be done in every
state. The matter of rates and levies
is a future matter and can be determined
in the light of current financial
conditions, deflation, or what not.

"I am afraid the northwest corner
of the state is getting entirely too
much comfort out of your articles. In
1910 an acre of farm land in Dare
paid almost exactly \$13 of tax for
state support for every \$1 paid by
such an acre in Alleghany; and this
ratio is approximately true of nine
other counties in that corner of the
state. The result is, these ten counties
in 1915 got back out of the State
treasury more money in pensions and
public school funds than all the state
taxes these counties paid into it.
Three of these counties are among the
first dozen richest counties in North
Carolina in per capita wealth."

Over against this powerful plea for
the revaluation program we set the
following observations by another
Democrat of a prominent ability, Hon.
Josiah William Bailey, which we call
from his recent communication to the
Greensboro News:

"I assert that the revaluation act
will increase by 500 per cent—the
Governor says 800 per cent, to Mr.
Seldon—the power of the state to levy
taxes; that it will likewise increase
the tax taking powers of counties,
cities and towns. "I assert that
whereas under present condition the
limit of the power of the state, the
counties, the cities and towns to take
taxes from the people is between \$20-
600,000 per annum and \$25,000,000;
and that under revaluation that limit
will be \$100,000,000 or more per annum.

"I assert that the revaluation act
was hit upon by the State Tax commission
as the means of enlarging the
state's power of taxation, and that the
grand old word "equalization" was
brought in as a disguise—as they say
in the polite language of the street—
camouflage!"

"I assert that the emissaries were
sent forth under the act and paid
according to the size of the valuations;
that the date for listing personal
property was changed from May 1st
to January 1st in order to catch the
farmer when his stores and rents are
on hand; that the questionnaires were
sent out in an hour when money inflation,
when land boomers and money
borrowers had boosted land values
beyond all sense—for the purpose of
catching at high tide—all for the purpose
of enlarging the powers of taxation.

"And I affirm that the real issue in
politics in North Carolina in the
approaching campaign, and the next five
to come, will be fought out between a
certain coterie who have determined
to greatly enlarge the taxes, on one
hand, and, on the other hand, the people
who, seeing no real reason for
such a program, will resist them to
the last ditch.

"Let anyone who thinks that this
issue can be beclouded with talk of
"Equalization" go straight to Kinston
—there is down there a school especially
for him, room, board and tuition
free."

Mr. Bailey gets the text of his indictment
from a recent article in the

New York Times, in which Mr. Chas.
A. Selden quotes Governor Bickett as
saying: "We have double our facilities
and resources for public education, and
we have divided our tax rate by four."

"This means," according to Mr.
Bailey, "if it means anything, that
we have doubled the state's power to
levy taxes. It may take twice as
much—under revaluation—as it took
before. If it may take twice as much
for any other object."

"In his interview, therefore, of February
15, the governor denies the truth
of what he said to the people on
February 1. The revaluation act is
an act to increase "facilities and
resources" for purposes of taxation and
not "an act of equalization pure and
simple."

Mr. Bailey concludes, therefore,
that "the Governor has let the cat out
of the bag."

We have heretofore adverted to the
objection to the revaluation policy so
powerfully stated by Mr. Bailey, but
we have yet more fundamental objections
in which we fear Mr. Bailey
would not concur.

Realty taxes fall heaviest on the
middle and lower classes of society, in
exoneration pro tanto of the master-
ful few who are so rapidly absorbing
the wealth of the country. This
assertion may surprise some, but it is
an axiom of political economy that
the tax on improved real estate is in
fact paid by the person who actually
use it, whether as cropper, tenant or
owner. It is a rule of universal
application that the tax is figured into
the rental, so that the rich man has
a horde of tenants—tenants of his
officers and stores, his shops and
hove—to pay the bulk of his real
estate taxes, while the little fellow,
the home owner and the hell-backed
tenant, catches it in their own proper
pans, not to mention their wives
and children.

In nearly every city and town most
of the business property is in the
hands of a few very wealthy owners.
When they get notice of increased
taxes they simply mark up rents;
and as a rule rent increases keep several
laps ahead of tax increases, so that
higher taxes are prone to yield a
net profit to the rich man, at the
same time that they squeeze the
gizzard of the poor one.

Think what an engine of oppression
these thievish revaluations will
be in the hands of grasping landlords!

"Yes, Blivings, I'll have to admit
you've behaved well as a tenant, but
I'm obliged to take care of myself.
You see you've only been paying \$15
a month for this shack, and here now
it is valued for taxation at \$3,000.
You see the owner can't break even
unless he gets at least 10 per cent
gross on the value of his property.

"Yes, Blivings, I'm sorry about the
cost of living and all that, but unless
you can pay \$25.00 from now on,
you'd better look for a cheaper place.
You know I can't rent a \$3,000 property
for \$15 a month.

That's the practical operation of
your sanctified equalizing revaluation
and, as the darkey said about his
kicking mule, that's what I 'spise
about it.

Last year the Federal government
took a little over one hundred and one
million dollars (\$101,000,000) in taxes
out of North Carolina, mostly from
levies and excess profits. The mere
statement of this total shows how
easy it would have been for the State
to have derived from such sources the
million and a half or two millions of
extra revenue which would have enabled
it to dispense entirely with a direct
property tax for the support of the
State government. This would have
helped the people who most need
help, and would, at the same time,
have made the tax valuation of real
and personal property the exclusive
affair of the counties and towns.

I greatly regret the disagreement
with so many of my good friends, but
I can see in this revaluation program
only a blunder so egregious that Democratic
success in this year's elections
would be seriously jeopardized if the
Republican leaders had any other
mission or interest than to qualify for
the pie carnival that is expected to
be pulled off in Washington about a
year hence.

But it is not safe to presume too
far on the national preoccupations of
the Republican leaders. Another such

break as "revaluation," and the Democratic
party will rise up on its hind
legs and beat itself.

If the common people of North Carolina
realize the half that this reactionary
measure will do to them, soon
and late, directly and indirectly, the
storm of protest would sweep the
State like a Kansas cyclone.

We are reproducing an article from
the pen of Judge Frank Carter in
reference to the re-valuation Act.

Judge Carter is now editor of Carter's
Weekly, published at North Wilkesboro,
North Carolina. He has from time to
time given convincing reasons for the
view he has taken, and what he has to
say should be given thoughtful attention.
A large number of our citizens know him
personally, and he has held our Superior
Court a term or more.

The thing that worries the average
citizen, and we class ourselves as
such, is that those who speak for the
Legislature and for the State are endorsing
the Act. They seem to have lost touch
with the "Man with the hoe." They seem
to feel that it is RIGHT because they
say it is right; they seem to have forgotten
that it lays the burden of taxation where
it should be lightest. They claim that
taxes will be less, and yet seek to
prove that the average citizen hasn't
paid his just taxes. They cannot claim
that intangible wealth will pay as
much taxes as formerly, because values
of that class cannot change, and the
rate is greatly lowered, then it follows
that the total revenue from that source
is greatly reduced and must be made
up from other sources, to wit, Real and
visible personal.

They there can only be one class of
property upon which the burden of
tax will fall and that is Real, and
visible personal—the stuff that cannot
be hidden, and the values of which
has been greatly enhanced by fiat.

Some of the apologists claim that
"re-valuation" is a misnomer; that it
should have been entitled "An Act to
equalize values." But that will not do,
for it is not equalizing values, even
between real property. Hundreds of
witnesses here in Warren will testify
to that. It should have been entitled
"An Act to Raise Values on Real and
Visible Property, and to Provide a
means to Accumulate Revenue." The
title of the Act would have told the
purpose.

As we have repeatedly said, there
is no disposition on the part of Warren
county taxpayers to shun their
just part of the burden of taxation;
but Warren is a farming population,
of mixed races. Land values here are
not nor ever will be on a par with
lands in other parts of the State more
favorably situated. Thousands of
acres of our lands are not in cultivation,
nor have our land owners been able
to pasture them, for lack of fences.
The fact that the produce from the
few acres cultivated (compared with
the whole acreage) has brought living
prices (for the first time in the last
two years) is no criterion by which to
enhance the price of the entire acreage
four to seven fold.

May I give an illustration of the
way the thing works:

Supervisor—"Mr. A., what do you
think your land is worth?"

Mr. A.—"About \$30.00 per acre."

Supervisor—"Don't you think it
would bring \$50 per acre if sold?"

Mr. A.—"Well, yes, I reckon it
might; but I don't want to sell."

Supervisor—"Well, it is worth what
it will bring, and I'll put you at \$50
an acre."

Supervisor—"What is your house
worth?"

Mr. A.—"Well it cost me \$600 four
or five years ago just as it stands."

Supervisor—"Do you think it could
be put there now for \$1000.00?"

Mr. A.—"I reckon it would take
\$1000.00 NOW."

Supervisor—"I'll put it down at
\$1000.00."

Mr. "A" as an honest man has
taken in consideration the fact that
times were better, that his chances
for making a living and a little to lay
aside for the future were brighter,
and straightening his shoulders to
help bear the burden of taxes and
stand by his State, fixed what he
honestly thought was a fair and just
price on his farm. To have the State

Tax Commission come along through
its Agent and noles volens almost
double his high valuation has hurt his
feelings, and made him mad too.

I lay down as a principle from
which we should not depart, that the
valuation of the farms and homes of
North Carolina should not be done
By One Man or Set of Men at the
Center of the Government. A fast set
of Rules wont apply to all lands. There
are too many things entering into
values. You can't value the truck
farms of Eastern Carolina by the
same rule you would apply to Warren,
or Vance. It is the most difficult
thing to do by local appraisers—men
who know every farm and all things
which enter into values. This rule of
a central Commission valuing the
Railroads, Telegraphs and Telephones
is practicable, for their valuation is
almost a question to be worked out
by mathematics. But this rule wont
work with farms, and the Legislature
should never have consented to placing
in the hands of the State Tax
Commission the power to value farm
lands and homes. The Commission
appoints the Supervisor who can only
hold office as long as his conduct suits
them. They can dismiss him just
when they get ready and appoint
another "whose mind will go along
with" theirs, and the tax payer has
no voice in the matter.

The revaluation act is wrong in
principle because it centralizes the
power to fix values for taxation.
This power should be in the hands of
the people.

It is wrong in principle because the
Tax Commission can only fix the value
of one class of property. The National
Government guarantees the fixed
value of the other with the gold dollar.
The Commission attempts to fix the
value of farms of North Carolina, but
does not and cannot fix the value of a
gold dollar, for that value is the stand-
ard. The Commission cannot fix the
value of notes and bonds, nor stocks.
The sale price of stocks on the market
fixes the value. Then in the name of
honesty, why not let the sale price of
farm lands fix their value for taxation.
Let the owner and three free
holders fix what they think is a fair
valuation. Let that be the value for
taxation. If sold at a higher valuation,
then let the new owner pay taxes at
the valuation he paid. That is
equalization; that is treating land
like bank stock or other stock. Bank
Stock pays taxes on its par value (less
value of banking house and fixtures)
and on the value above par, if any.
But it takes a sale of stock to fix the
fact that it is worth more than par.
Then why go and make a farmer pay
taxes on land whose value above par
has not been determined by sale, yet
fix that value at what it "might"
bring. It would be an easy matter to
"boost" land and home values for
taxation (for the "booster"—tax Super-
visor is not a buyer. "Don't you
think Mr. Jones you could get \$50 per
acre? Yes, for there is a man who
will buy on the market and Mr. Jones
knows it. Mr. Brown don't you think
you could get \$50 per acre? Yes,
for Mr. Brown knows on the quiet
what Mr. Jones knows. Don't you
think you could get \$50 acre Mr.
Green? Yes; for Mr. Green has been
approached quietly for a sale. And
yet there is only one possible sale,
and using that as a lever the tax
value for four years on three farms
can be pushed to the limit and in like
manner throughout the county. Un-
til that sale is made, the farm value
is not real, but prospective at \$50.
Then why put it at \$50 until the sale
is made? For each farm is a "bank"
or other corporation unto itself.
Another nearby farm cannot be ad-
judged to sell above par (the fair
price fixed by disinterested freehold-
ers) until a sale is made above the
price fixed by the said freeholders. If
sold for above this "par" value it
should go on the tax books at such
sale value until the next four year
period of valuation. What I mean is
that actual and not probable sales
should be the basis of tax valuation.
Let the actual sale determine the
value for taxation, when such sale is
above the just and fair valuation fixed
by the local free holders. Take
away from the State tax Commission
a duty they are now trying to perform
in ignorance of conditions.

Place that duty in the hands of fair
and just men in each township. Re-
move the discrimination against home
(Continued On Fourth Page)

WEATHER FORECAST:
* Springlike weather through
* Friday, warmer and fair with
* gentle winds.
* * * * *

Talk Plans At Meet'ng

Serviceable Memorial For War-
ren Receives Endorse-
ment of Citizens.

GENERAL MASS MEETING
TO BE CALLED LATER

Opinion Was Strong That The
Forty Thousand Dollars Necess-
ary Could Be Raised By A
Popular Subscription.

Numbers of Warrenton people gathered
in the Court House Friday night
for discussion of a serviceable memorial
for Warren county men and the
meeting was productive of much better
understanding in reference to
thus commemorating the record made
by Warren county men during the
world war.

Col. Thomas D. Peck presided over
the meeting which was addressed in
short talks by Hon. Tasker Polk,
Misses Josephine Schiffer, home demonstration
agent of Warren, Julia
Dameron, Amma D. Graham and Mrs.
W. A. Connell, Messrs. Frank H.
Gibbs, W. G. Rogers, Charles Tucker,
B. B. Williams, Rev. E. W. Baxter,
W. Brodie Jones and others. All spoke
endorsing a serviceable building rather
than a shaft of granite as a proper
memorial to the men, and the atmosphere
of the meeting was optimistic
for raising the forty thousand dollars
deemed necessary for this laudable
undertaking.

A committee from the Woman's club
and one from the American Legion
were named to confer with the appointed
committee at an early date,
to call another mass meeting of citizens
of the entire county and to learn
the will of the people in reference to
the details of the building.

It was pointed out by Miss Graham
that in 1918 the county raised over
twenty thousand dollars for relief aid
of which was sent from Warren and
that when money was to be spent here
in honor of our own men that citizens
could most assuredly raise the forty
thousand or more necessary for this
service structure.

Tentative plans discussed Friday
night called for a rest room for the
ladies of the entire county, assembly
hall for various public meetings, in
fact a building in which would be specifically
emblematic of the ideal of
service.

The committees were expected to
immediately get together and make
necessary arrangements for a county
mass meeting at an early date for
discussion of the plans for the memorial.
Rufus P. Tucker Buried At Plains
Mr. Rufus P. Tucker, a nephew of
Messrs. Stephen and Frank Tucker,
as buried at the Baptist church in
Warren Plains Monday afternoon, Dr.
T. J. Taylor officiating. Mr. Tucker
died in Washington State and was in
service. His remains were accom-
panied here by a fellow soldier.

PROMISE YOURSELF
To be so strong that nothing can
disturb your peace of mind.
To talk health, happiness and prosperity
to every person you meet.
To make all your friends feel that
there is something in them.
To look on the sunny side of every-
thing and make your optimism come true.
To think only of the best, to work
only for the best, and to expect only
the best.
To be just as enthusiastic about success
of others as you are about your own.
To forget the mistakes of the past
and press on to the greater achievements
of the future.
To wear a cheerful countenance at
all times and to have a smile ready
for every living creature you meet.
To give so much time to the improvement
of yourself that you have no time
to criticize others.
To be too large for worry, too noble
for anger, too strong for fear, and too
happy to permit the presence of
trouble.
To think well of yourself and to
proclaim this fact to the world—not
in loud words, but in great deeds.
To live in the faith that the world
is on your side so long as you are
true to the best that is in you.
—Selected.