

GASTON county, the fine and combed yarn manufacturing center of the South, now ranks fourth in America; 1,675,921 spindles.

GASTONIA DAILY GAZETTE

MEMBER OF THE ASSOCIATED PRESS

GASTONIA is a city of beautiful homes and prosperous people — a place worth living in. Population 12,871; 123 p. c. gain.

VOL. XLI NO. 192

GASTONIA, N. C., WEDNESDAY AFTERNOON, AUGUST 11, 1920.

SINGLE COPY 5 CENTS

GOVERNOR BICKETT'S MESSAGE TO SPECIAL SESSION ASSEMBLY

In his taxation message to the General Assembly Governor Bickett said:

For many years the tax books of North Carolina presented the comedies of error and tragedies of injustice. These unlovely exhibitions were not due to any principle in our organic law, not to any moral perversion of our people. The constitution has always required property to be listed for taxation at its true value. The average citizen has always desired to speak the truth and to do equity. The errors and inequalities that have made our tax books look like the minutes of an Ananias club were born of machinery acts utterly unsuited to modern conditions and hopelessly inadequate to execute the virtuous wishes of the people, as declared in the plain language of the constitution.

This general assembly at the regular session of 1919 consecrated itself to the task of devising a machinery act that would find all the property in the state and determine its true value. I am grateful to report that this high purpose has been accomplished with remarkable completeness and precision. For the first time in our history tax values are true values. For the first time the citizen and the stranger within our gates may go to the tax books and find a fairly accurate inventory of the property of the state and a fairly accurate appraisal of its value. In the new machinery acts the people were for the first time, seriously asked to tell the truth and they have responded to this appeal in noble fashion. From every quarter of the state word has come that the people are happy to get away from the old system of concealment and evasions and to let the exact truth about their property stand forth. No such august array of witnesses has ever been assembled to appear in the highest court that has just been completed. For in the diligent and devout search for the ultimate facts every property owner in the state was put upon the stand and solemnly swore to tell the truth, the whole truth and nothing but the truth. The findings follow the testimony. The values fixed are the crystallization of the sworn evidence of all the people.

Taking the state as a whole seventy-five per cent of the assessments were made at substantially the values sworn to by the owner of the property; twenty per cent were substantially increased, and five per cent were decreased.

The law gives to every property owner the right to appeal from the judgment of the county board to the state tax commission. The local authorities approximated true values so closely that not one person in a thousand appealed from their judgment. This is a record without a parallel in the history of judicial tribunals. The real grievance voiced by a few people is not against the failure of the act, but is against its success.

The high objective of the act is to equalize the burdens of taxation and to wipe out discrimination. And just in proportion as true values have appeared on the tax books, errors and inequalities have vanished. True values are always equal values, but neither wisdom nor virtue, nor principalities nor powers, nor length nor breadth, nor height nor depth, nor things present nor things to come, nor any other creature can equalize a Kettle of Lies.

Illustrations are always better than arguments. By their fruits ye shall know them. Therefore I give to you four typical illustrations of what has been done in every nook and corner of the state.

1. In one of our county seats there lives upon the same street a lawyer and a widow. The lawyer owns a valuable piece of property in a desirable portion of the town, and this, under the old system was assessed at \$3,800. The widow had \$10,000 that she had received from life insurance policies on her husband. This money was loaned on real estate mortgages which were listed for taxation at their par value of \$10,000. Under the revaluation act the property of the lawyer was valued at \$15,000, and he can get this amount of money for it any morning before breakfast. Under the law, the widow in proportion to her real worth was paying four times as much taxes as the lawyer. Under the new law this wickedness is wiped out, and both the lawyer and the widow are paying according to what they are really worth. The result is that the lawyer is cursing the revaluation act and swearing that he is going to repeal it, while the widow is praising God and the general assembly of 1919 for its enactment.

Gentlemen, what are you going to do about it? Are you going to make the lawyer chuckle with satanic glee, or strengthen the faith of the widow in God and in man?

2. In one of our piedmont counties the experts of the tax commission examined two cotton mills. They found that one mill was on the tax books at 17 per cent of its real value, while the other mill was on the books at 65 per cent of its real value. Under the revaluation act this vicious inequality disappears. Both mills

are placed on the books at their true value, and this year the 17 per cent mill will pay a great deal more taxes than it has heretofore paid, while the 65 per cent mill will pay a great deal less.

3. In a certain county, and in the same neighborhood, there then lived two farmers, one on twelve acres, and the other on a fifty acre farm. Under the old law the twelve acre farm was assessed at \$600 and the fifty acre farm likewise at \$600. Now when these farmers received their questionnaires the twelve acre farmer swore that his land was worth \$650. The fifty acre farmer swore that his land was worth \$4,000. Under the revaluation act, the two honest citizens, when they have the opportunity to do so, corrected a rank injustice.

4. In another county a man had a son and daughter. In his will he stated that he desired to give them an equal amount of property. He had a farm which, in his will, he said was worth \$10,000, and it is worth it. It will bring that amount on the market any morning. He gave this farm to his son and then he gave his daughter \$10,000 in money. When the sheriff came around he collected from the daughter five times as much taxes as he did from the son. The daughter naturally complained about it and asked the sheriff why she should have to pay five times as much taxes as the brother, when their father had given them, as amount of property. The sheriff explained to her that the land was assessed at only \$2,000, though he admitted that it was worth ten thousand, while the money was assessed at ten thousand, and that he, (the sheriff) had no power to change it. The revaluation act does change it. It carries out the will of the dead father and makes the son and daughter equal before the law.

Inequalities like those just cited (and there are tens of thousands of them in the state) have been tolerated because they were not known. All that was necessary to kill them was to uncover them, and the revaluation act is exposing them in all their naked ugliness. Who wants to throw over these inequalities, the mantle of an old machinery act that always went blind when the true value of property appears?

Hide Treasurers

The beloved and lamented John Charles McNeill, in one of his jueliest poems writes:

"I knowed a 'ol' woman wut scrubbed and hoed

En never didn't go nowhar

En when she died the people knowed

Dat she had supp' a hid 'bout dar."

For some time there has been a growing suspicion that many men, when the tax lists came around "had supp' a hid 'bout dar." One of the chief objectives of the new law was to uncover these hid treasures. There is no claim that in this respect the machinery of the act has functioned with perfect efficiency. What piece of machinery, mechanical or governmental, ever did perfect work the first time it was tried. For two years the Wright brothers tested their flying machine on Killdevil hill in this state. Compared with present day performances it was crude work, but none the less it was a miracle for they left the ground—they actually did fly, and the mighty airships of the present day are the logical developments of their earnest endeavorings.

And so while the machinery of the revaluation act has not at its first trial uncovered all the property that has heretofore been kept off the tax books, what it has done in this respect constitutes a miraculous book of revelations.

Illustrations

In Mecklenburg county the total valuation of personal property in 1919 was fifteen million dollars; in 1920 it is 40 millions, an increase of 25 million dollars.

In Gaston county the total valuation of personal property in 1919 was 8 million dollars; in 1920 it is 22 millions, an increase of fourteen million dollars.

In Guilford county the total valuation of personal property in 1919 was 12 million dollars; in 1920 it is 29 millions, an increase of 17 millions.

In Durham county the total valuation of personal property in 1919 was 20 million dollars; in 1920 it is 53 millions, an increase of 33 million dollars.

In this county three corporations this year listed personal property to the amount of 42 million dollars, a sum twice as much as the whole county listed two years ago.

In Forsyth county the total valuation of personal property in 1919 was 22 million dollars; this year it is 63 millions, an increase of 45 millions. In Forsyth county a single corporation this year listed personal property to the amount of 47 millions. Last year all the property listed in Forsyth county, real, personal, individual and corporated, amounted to 42 millions. It will be seen that this year a single corporation listed 17 millions of dollars more in personal property than the whole county, including this corporation, listed last year.

The total personal property listed in this state in 1919 was \$426,000,000; the total this year is \$813,000,000 an increase

COUNTY SCHOOLS WILL OPEN SEPTEMBER 13

Long Term Schools Will Open at Same Time Gastonia City Schools — Letter From Supt. Hall.

The long term county schools in Gaston county will open on September 13, the same date for the opening of the city schools. In preparation for this, Supt. F. P. Hall is sending to all teachers in the county, and those who will teach in the county, the following letter:

"September 13 has been decided upon as the date of opening for all our long term schools. I suggest that you come not later than Friday or Saturday so that you may be ready for a full day's work Monday. I also suggest that you obtain your health certificate at once.

"The first few days of school should be devoted to reviewing and classifying pupils. If you have a successful year it is absolutely necessary that your pupils be properly classified in the beginning. Have no books bought until you are sure of the child's permanent gradation. In your old register you will find the last year record. Let this be verified and new pupils tested before books are bought. You will find the old register with your committee.

"Be sure to use the book list that I am sending you instead of the one in the front of your register.

"I am writing your committee to find you a boarding place. They will notify you so that you may know how to reach your destination. If you fail to hear from them, communicate with this office and we will see what can be done for you.

"I trust that in whatever community you may go you will enter into the life of the community and adapt yourself to the conditions that you find. Be considerate of your landlady and be appreciative of her efforts to please you so that she will want you with her next year if you should decide to return.

"I hope that you are going to enjoy your work in Gaston county and that we may have a very successful year.

"Sincerely,

"F. P. HALL."

FRENCH GOVERNMENT WILL RECOGNIZE GEN. WRANGLE

PARIS, Aug. 11.—The French government has decided to recognize General Baron Peter Wrangel as head of the de facto government of South Russia. In making this announcement the ministry of foreign affairs said this recognition implied rendering General Wrangel all possible military assistance.

of 387 millions.

The revaluation act also found and put on the tax books a large amount of solvent credits not heretofore listed. The solvent credits listed for taxation in 1919 amounted to 90 million dollars; in 1920 to 213 millions, an increase of 123 millions.

The incomes listed for taxation in 1919 amounted to 13 million dollars; in 1920 to 33 millions, an increase of 20 million dollars.

The machinery of the act also found and put on the tax books 1,034,790 acres of land not heretofore taxed. The average value per acre of land on the books this year is forty dollars per acre. This makes the new lands put on the tax books worth forty-one million dollars. The average county in North Carolina contains 279,000 acres of land. It will be seen therefore that the revaluation act found and placed on the tax books of the state four counties of average size. It is plain that as a finder of the bacon the revaluation act is a remarkable success.

The total value of all real estate listed for taxation last year amounted to \$506,000,000; the total value for this year was \$1,981,000,000.

The total value of all corporate property listed in 1919 was \$298,000,000; the total value this year is \$671,000,000, an increase of \$373,000,000.

The value of the cotton mills listed in 1919 was 58 million dollars; in 1920 205 million.

The value of knitting mills listed in 1919 was seven million dollars; in 1920, 19 million.

The value of furniture and wood work plants listed in 1919 was eight million; in 1920 34 million.

The value of public service companies listed in 1919 was 138 million; in 1920, 345 million.

An analysis of the values placed on real estate in some of the larger counties will be interesting.

For convenience I give below a summary of the returns.

Summary.

The total value of all property of every kind listed in the year 1920 was \$3,139,000,000. The total value of all property of every kind, listed in the year 1919 was \$1,999,000,000, an increase of \$2,040,000,000.

The total value of all real estate listed in 1920 was \$1,981,000,000. The total value of all real estate listed in 1919 was \$506,000,000, an increase of \$1,475,000,000.

The total value of personal property in 1919 was \$426,000,000. The machinery act this year allows an exemption on personal property of \$275 for

(Continued on page 6.)

LUTHERAN WOMEN BEGIN SESSION TODAY

Seventh Annual Conference Women's Missionary Society in Session at Dallas — The Morning Session.

DALLAS, Aug. 11.—The opening of the seventh annual conference of the Women's Missionary Society of the Evangelical Lutheran Synod in session at Holy Communion Lutheran church was most encouraging. An unusually large number of delegates was enrolled for the first day and business is now well under way for a most successful program.

The president, Mrs. W. J. Boger, of Newton, presided. Mrs. C. N. Yount, of Dallas, in a few well chosen words extended not only a cordial welcome from the members of the church, but also from the whole town, for many requests had been made from others to assist in entertaining the many delegates expected from Tennessee, Virginia, North Carolina and South Carolina.

Mrs. R. L. Fritz, of Lenoir College, graciously responded, saying that it was a double pleasure for her to be present, and meet acquaintances formed 14 years ago when she attended similar gatherings in this church.

Rev. and Mrs. Cannaday, missionaries to India were introduced to the conference. Committees were appointed and Mrs. Joe Gribble was designated as official reporter of the convention for The Gastonia Gazette and Charlotte Observer.

The president's address was an earnest plea to awake to these opportunities in missionary work. A synopsis of the past year's work was given and a resume of the future work. A report from the various societies showed encouraging growth in new organizations and new members. After the devotional led by Mrs. Cannaday dinner was served picnic style on the lawn in the public square.

FORMER CLEVELAND MAYOR LEADING IN RACE

Harry L. Davis Leading Congressman Cole in Race For Ohio Gubernatorial Nomination.

COLUMBUS, O., Aug. 11.—Harry L. Davis, former mayor of Cleveland, had a lead of 19,646 votes for the republican nomination for governor over former Congressman Ralph D. Cole, of Findley, his nearest opponent, early today upon complete unofficial returns from two-thirds of the state's 6,000 precincts, in yesterday's state-wide primary. Congressman Roscoe C. McCulloch, of Canton, was third.

An almost equal number of precincts gave former Governor Frank B. Willis, of Delaware, a lead of nearly 30,000 votes over Walter F. Brown, of Toledo, his nearest competitor, for the republican nomination for United States senator. Judge R. M. Hancock, of Akron, was running third.

For the democratic nomination for United States senator, tabulated reports from two-thirds of the state showed W. A. Julian, of Cincinnati, leading Judge A. F. O'Neil, of Akron, by only 2,078 votes.

A. V. Donahey, state auditor, was unopposed for the democratic nomination for governor.

Although there were no well defined issues in the primary campaign on the league of nations and prohibition, Davis is considered a liberal while Cole and McCulloch are considered "dry." Willis is a strong "dry." Both Willis and Brown, his opponent, took a prominent part at the Chicago convention in nominating Senator Harding for the presidency.

Two Ohio congressmen, one a republican and one a democrat, probably were defeated for renomination in the election. They were Henry I. Emerson, republican, in the 22nd (Cleveland) district, and John Babka, democrat, in the 21st (Cleveland) district.

Former United States Senator Theodore E. Burton was leading Congressman Emerson by approximately 500 votes in approximately two-thirds of the precincts in the district and former Congressman Robert Crosser had a plurality of seven votes over Congressman Babka on the face of complete unofficial returns from the entire district.

PROHIBITION CANDIDATE TO BE NOTIFIED TODAY

GERMANTOWN, O., Aug. 11.—With representatives from all over the country expected to be in attendance, Dr. Aaron S. Watkins, prohibition party for president, and D. Leigh Colvin, his running mate, will be formally notified of their nomination here today.

Dr. Watkins is Ohio's third presidential candidate. Mr. Colvin, although a resident of New York, was born in Ohio.

Dr. Watkins lives in Germantown. He is pastor of the M. E. church and professor of English at Miami military institute here.

The notification ceremonies are to take place at 8 p. m. preceded during the afternoon by a parade at 3 o'clock.

NORTH CAROLINA'S WEALTH FROM TAX RETURN IS OVER THREE BILLION DOLLARS

Increase of Over Two Billion is Recorded — Remarkable Story of Revaluation Unfolded to State Legislature — Great Increases Shown — Gaston County Ranks High in Wealth and Taxable Property.

RALEIGH, Aug. 10.—The remarkable story of the revaluation of the property of the State of North Carolina was told to the legislature today, assembled in special session to levy the tax rate. One of the important features is that the increase in taxable incomes listed amounts to \$20,931,017 on which the State tax will be more than \$260,000, or more than double the cost of the revaluation work. Another startling statement is that more than a million acres of land were unearthed and placed on the tax books for the first time, while the number of polls was increased by 20,754. Solvent credits showed an increase of \$124,490,338, and personal property listed increased \$397,489,018, and real property increased \$1,474,755,100. At the same time, the value of the railroad property of the state was a little more than doubled, making an increase of \$125,169,540. The property of tobacco companies increased \$54,244,167, the cotton mills \$147,314,713, banks \$13,991,830, and the power companies \$48,152,982.

According to the scale of rates worked out by the commission to produce only 10 per cent more revenue this year, Scotland county would have the lowest rate at 28 cents and Clay the highest with \$1.30, while the average state and county rate would be 56 cents for general levy, which includes state, pension, school and county.

The total valuation of property last year was \$1,999,120,389, the average rate of \$1.45, revenue collected \$16,032,265.53, while the revenue for 1920 will be \$17,639,892.89 on a total valuation of \$3,139,705,057, and the rate average of 56 cents. This is an increase of more than two billion dollars in the value of property in the state.

The commission states its reasons clearly for opposing a return to May 1 listing time because of the fact that most business concerns must end their year's business on December 31 owing to the Federal income tax laws and the further fact that there is not ample time for adjournment of the legislature in March until listing time in May to digest the new laws passed and set up the proper machinery for carrying out the revenue act. It is further pointed out that under the May 1 listing North Carolina, and perhaps Virginia for that matter, were being imposed upon by shifting of goods across the state lines. Virginia lists on January 1, and after listing time, the commission says, tobacco and perhaps other things, are moved into Virginia. Virginians also purchase North Carolina people's tax free stocks, etc., until after listing and then send them back by May 1 to help out their good North Carolina friends who helped them.

The commission recommends that the state and pension fund be combined, because it is really so now and that the proceeds from poll taxes be limited as the constitution provides, to public schools and the poor.

A digest of the statistics submitted along with the report are quite interest-

ing. In total value of property of all kinds Forsyth leads the state with \$147,721,233 and a proposed tax rate of 38 cents; Mecklenburg comes next with \$144,406,625 and a rate of 49 cents, and Guilford next with \$127,832,767 and a suggested rate of 55 cents, while Durham comes next with \$122,729,157 and a suggested rate of 41 cents. Then there is a big drop in values to Wake with \$97,122,735 and a rate of 66 cents; then Buncombe with \$86,246,280, and 62 cents rate; Gaston with \$82,575,749 and 45 cents rate; Rockingham follows closely with \$78,263,364 and a rate of 40 cents; and Robeson with \$71,885,618 and a 48 cent rate. Wayne was close behind.

The commission also included a column showing the revalue of each county for general levy, including pensions, school and county, and increased the 1919 amounts by ten per cent to come within the law. Mecklenburg was the biggest revenue producer last year and will be so this year with \$747,152.68; Guilford came close behind with \$711,629.87; Wake next with \$575,456.40; Forsyth fourth with \$562,720.70; Buncombe next with \$536,466.05; then Durham with \$512,958.25.

Mecklenburg leads the state in the value of real estate with \$29,987,709; Guilford comes second with \$85,158,132; Forsyth third with \$72,197,173 and Buncombe fourth with \$60,319,591; then Wake with \$53,739,885, and Gaston with \$52,344,289.

In the value of personal property Durham county leads the list with \$66,651,182; Forsyth second with \$64,402,548; Mecklenburg next with \$40,487,807; and Guilford fourth with \$30,894,441; Rockingham next with \$24,561,986 and Gaston next with \$22,745,959.

In total value of real and personal property, excluding railroads, public service corporations and banks and corporate excess, the counties rank as follows: Forsyth first with \$136,599,721; Mecklenburg \$132,475,525; Guilford third with \$118,052,573, and Durham next with \$110,078,029. Then there is a big drop to Buncombe with \$77,762,109; then Gaston with \$75,090,248, and Wake with \$73,900,221.

In the list of solvent credits Guilford leads the state with \$8,313,282 listed; Wilson county comes next with \$7,621,410; Pitt county next with \$7,071,475; Mecklenburg with \$6,645,543; Wayne \$6,547,858; Wake \$6,280,167; Forsyth \$6,143,546, and Johnson with \$5,915,368.

In goods and wares listed Forsyth has \$10,864,436 and Durham is close behind with \$10,670,669; Wilson \$8,163,382; Mecklenburg \$7,562,750, and Guilford \$5,515,146; the next is Pitt with \$4,408,100.

In these days of census enumerators the number of polls is interesting and in this Guilford leads the state handsomely with a listing of 12,913; Forsyth comes along with 10,832, and Wake third with 10,612, and Mecklenburg fourth with 10,149. Incidentally there was an increase of about 1,100 in the number of polls listed in Guilford over 1919.

SOVIET RUSSIA FACES WINTER WITH FOOD PROBLEM SUPREME

From Far East to Finnish Frontier, 4,000 miles, the Spectre of Starvation Stalks Threatening—Cry Goes up For the Necessities of Life — Associated Press Correspondent Pictures Graphic Story of Want and Starvation.

(By The Associated Press.)

VIBORG, Finland, Russian Frontier, Aug. 10.—Flushed with success and confident of Poland's defeat, soviet Russia faces the approaching winter with the grim problem of food as its supreme test of power. From the Far East to the Finnish frontier—4,000 miles of undisturbed territory—the specter of starvation stalks threatening as the far reaches give up a cry for the necessities of life from people whose hearts, long sturdy in the struggle for a "new day," are forced to heed the demands of want.

The Associated Press correspondent, just arrived here, has observed these conditions in crossing Russia and Siberia all the way from Vladivostok to Moscow and Petrograd. His arrival in Finland fol-

lowed deportation from Moscow because the authorities had not given advance authorization for crossing Siberia. In Finnish surroundings, he is enabled to send an uncensored account of the straits of the Russian people assuredly observed while he and a number of refugees made the first trip of Americans across Russia in the last two years.

Everywhere in all this trip, from one end of Russia to the other, the cry for food and clothing was heard. It was voiced by the old Russian peasant type at the Chinese frontier, where the correspondent was first brought into Russian territory. It was heard again, through the heart of Russia, where the voices of

(Continued on page 6.)