

TAX COMMISSION MAKES RECOMMADATIONS TO ASSEMBLY

Suggests A System That Would Equalize Burdens And Lift Weight From Poor Man

The recommendations of the State Tax Commission to the General Assembly which meet on January 6th, with respect to revision of our tax laws is of more than usual interest at this time because of the position assumed by the Chairman of that Commission with respect to the recently defeated constitutional amendment on taxation and because it is generally expected that the tax question will receive more attention than any other question that will come before the approaching session of the Legislature.

After reciting the increased revenue received by the State the past two years from schedules B and C taxes, \$468,688, largely as result of recommendations made by the State Tax Commission which were adopted in part by the last Legislature, the Commission proceeds to consider the cause which it recommends for the future.

It interprets the defeat of the proposed amendment as an endorsement only of the general principles of our present system, which requires the equal and uniform taxation of all property, and not as an expression of satisfaction with the existing assessment and listing of property under that system. The Commission takes note of the fact that there is much complaint among the people that equality of taxation is defeated by unequal assessment and the failure to list all property.

"It is generally believed," says the report, "that there is great inequality in the measure of values used in the several counties; that small holdings are assessed proportionately higher than larger holdings, and that much property, especially solvent credits and other intangible property, is not listed at all."

"There is an imperative demand for the correction of these wrongs and it is the duty of those charged with making and executing our tax laws to adopt and enforce such amendments of our laws as will remedy them, and produce a just and equal system of taxation."

The recommendations of the Commission to affectuate this purpose are:

That assessment at full value not only adhered to as a theory but enforced in fact. This has been impossible heretofore for the reason that the Legislature has always fixed the rate of levy which could not thereafter be changed for two years, and an assessment at full value would have resulted in burdensome taxation, and the collection of revenue for two years far in excess of the needs of the State.

The Commission recommends that the Legislature follow the

plan adopted by Ohio in this respect, and, instead of levying the rate, levy the amount of revenue to be raised, the rate to be adjusted by the State Tax Commission, for State, counties and municipalities, after the exact amount of the assessments at full value have been ascertained.

EQUALITY THE THING

The Commission believes it necessary to give more attention to the equality of individual assessment in the townships as the proper basis for an equalized assessment as a whole at full value.

If the property is assessed equally in the township, the Commission thinks it can be successfully equalized in the counties and in the State as a whole. It therefore recommends that the list in each township be printed and a copy of such list mailed to each owner of real estate in the township, so that he can not only see what his property is assessed at, but can compare it with his neighbors, in advance of the meeting of the equalizing board in his township.

FOR INVESTIGATION

The Commission asks that it be authorized to have a complete investigation made in every county in the State of all sales of real estate for a period of twelve months, and such sales values compared with the present assessed values, which taken as a whole would give the most accurate guide that can be obtained of the relation of sale values to assessed values in each county, and this information to be used both as a guide for instruction of assessing officers before assessments are made, as to the extent of under-valuation in such county and as a guide in equalizing assessments as between counties after the assessments are made. The method has been employed with much success in several other States that have succeeded in assessing property at full value and reducing rates in one State to ten cents on each hundred dollars of value for State purposes, and in several others to 12 1/2 cents. The existing rate for State purposes in this State is 27 2/3 cents.

The Commission recommends the erection in every county of the permanent office of County Assessor and Auditor, and that so far as possible the county auditor assesses all the real estate of the county, and in the larger counties where this is not possible that he appoint such assistance as is necessary. The Commission finds that twenty-six counties in the State now have regularly employed county auditors, and that they have been very successful in increasing the county's revenues and in discovering

COMMISSIONERS ENDORSE BILL

Approve Measure To Abolish Fee System And Put Officers On Salary

The board of Commissioners at their regular meeting endorsed the bill prepared by W. L. Colborn and W. L. Small to be introduced in this session of the State Legislature abolishing the fee system putting the officers of the county on a salary, abolishing the office of county treasurer and establishing that of county auditor.

The endorsement of the bill was not unanimous, Commissioner Finner and Tracy voting against it. The discussion of the measure with a reading of the bill by Mr. Colborn took up considerable time, the commissioners being in session until nearly six o'clock on the evening

of Monday, January 4th. Mr. Finner, in his opinion, is not in favor of abolishing property, and he believes this change essential to a successful system of taxation. They recommend that he be appointed by the Board of County Commissioners in each county until the next general election, and then to be elected by the people, with adequate authority of supervision over him by the State Commission, believing that a thoroughly equitable and just administration of the tax laws would be in the interest of the people, and that they would not withhold their approval of a county assessor who had been diligent in this important work.

THE RE-ASSESSMENT.

Perhaps the most important recommendation of the Constitution, and the one that will be and the one that will be the subject of most discussion is that the present assessment of real estate be continued as the assessment of 1915 for the reason that it does not believe it possible to get the machinery in motion for an equalized assessment at full value in time to be used as the basis for the collection of taxes in 1915.

The commission believes an assessment at full value of enough importance to take the time to do it well, and that it cannot be done well without giving ample time to perfect the organization and to do the work.

The foregoing are the main ideas advanced in the Commission's recommendations, which will be sent in full, with the Commission's annual report giving complete statistics with reference to taxation upon request to the Corporation Commission, at Raleigh, N. C.

CARD OF THANKS

Miss Maud Hyatt wishes to thank the friends whose efforts in her behalf won for her the free trip to the Panama-Pacific exposition. She therefore through this card expresses to each of them her sincere appreciation of their interest and assures them that the loyalty of her friends through this contest has been even more gratifying than the winning of this splendid prize. (adv. 1t. pd.)

NEW MANAGER IS ELECTED

Craven County Man Made Superintendent Of County Chain Gang

J. E. Provo, of Newbern, beginning February 1st, will take charge of the convicts and road building system of Pasquotank county. The election of Mr. Provo to this position occurred at yesterday's meeting of the board of county commissioners. His salary is to be two hundred dollars a year.

At its last meeting, the board decided upon advertising for a manager for the chain gang. Applications were asked for from men with practical experience and expert knowledge of road building, and of the ability to handle convicts. There were four applicants.

The board examined the applications with the accompanying testimonials and references and to recommend to the board several men that in his judgment were best fitted for the position. Before the meeting of the board Mr. Fearing, by examining the applications and investigating the references given, had eliminated all the applications except three. Any one of these, Mr. Fearing stated in his report, would in his opinion satisfactorily fill the position. The choice of Mr. Provo was unanimous.

Mr. Provo will come to Elizabeth City from Newbern, where he is now in charge of the convict system of Craven county. Men who have known his work at first hand speak in highest terms both of his knowledge of his work and of his ability to control and get results from convict labor.

Mr. Fearing says that he thinks that the putting of this man at the head of the Pasquotank county chain gang will serve to convince the people of the wisdom and economy of using the county's convict labor in road building.

JURORS FOR FEBRUARY COURT

The jurors for the February of Superior court which convenes here on Monday February 8th are as follows:

- Peter Pritchard, A. J. Scott, G. W. Banks, Noah Godfrey, R. Nixon Morgan, T. E. Onley, N. T. Halstead, W. E. McCoy, Edson Carr, M. S. Smith, Joe Forbes, James M. Hill, M. E. Tuttle, B. G. Winslow, S. H. Ried, J. W. Johnson, M. P. Jennings, F. H. Lowry.

EMPLOYED AS KEEPER

Mr. A. T. Powell, who some months ago was appointed keeper of Knobb's Creek Bridge at a salary of thirty dollars a month, was re-appointed by the new commissioners at their meeting yesterday.

WILL PRESENT CLEAN PLAYS

Manager Kramer Declares Stock Company is All To The Good

Manager Kramer is highly pleased with his success in securing the Columbia Stock Company for a full week's engagement in Elizabeth City beginning next Monday, January 11th.

Mr. Kramer says that this is one of the best stock companies on the road and he is especially pleased with the flattering prospects that their work has won in other towns where they have appeared.

During their stay here this company will present six of their most popular plays chosen from a repertoire of over forty different comedies. There are ten persons in the company and they are well equipped with a wealth of material and a well trained company acting and working in a very professional manner. They are especially pleased to make an engagement in a town of Elizabeth City's size; but Mr. Kramer has a way of getting for his theatre attractions that win highest approval in much larger towns.

Mr. Kramer wishes also to assure the public that this company prides itself in not putting on the boards any plays except those that are clean. The prices of admission will be popular and will be announced in the regular advertising columns of this paper's next issue.

"RED ACRE FARM"

Mr. B. G. Porter, Jr. of the Freemason Street Baraca Class, of Norfolk, spent Sunday in the city, the guest of Mr. Jas. G. Gregory, in interest of the play, "Red Acre Farm", which will be played at the Alkrama Theatre under the auspices of the Baraca-Philathea Union of the First Baptist Church on the 22nd of January. This play was given some time ago in the New Wells Theatre of Norfolk, and met with wonderful success, both from the public and the press.

STAFFORD HURT AGAIN

Young Stafford, the same work man who a short time ago fell from the roof of the postoffice building here, escaping death by a miracle, was run over by an automobile this morning and had both bones in his left leg broken.

Stafford, it is said, attempted to cross the street in front of the machine, which was driven by Mr. Thorborn Bennett, and was run down.

Dr. H. D. Walker rendered first aid and assisted by Dr. R. L. Kendrick, set the broken limb. Stafford is again on the road to recovery. He had not entirely got over the effects of his former accident.

Do you want a share of the Five Thousand Dollars that will soon be distributed to the people of this community. Of course you do. Then watch this paper for details. —(adv.)

INSTITUTE HERE ON WEDNESDAY

And A Second Meeting Will Be Held At Salem Thursday

Mr. T. B. Parker, of Raleigh, State Director of farmers' institutes, has announced Wednesday January 28th as the date for the next Farmers Institute in this county. The meeting will be held in the court house here; and on the day following an institute will be conducted at Salem. Institutes in other counties in this section will be held during the week according to the dates set out in circulars posted in every community.

These institutes will be held under the auspices of the State Department of Agriculture, and discussion will be held on items of interest to the farmer and stock-raising. A question box will be opened and the questions answered in a round table discussion in the afternoon. The farmers at each institute are invited to bring lunch and in every way come prepared to spend the day.

Along with the institute for the farmers an institute for farmers wives will be held in the same building. This institute is to be conducted by Mrs. John W. Robinson of Catawba county and by Mrs. Henry Slagle of Macon county. Three premiums will be given to women living on the farm; a year's subscription to a woman's magazine to the women over twenty for the best loaf of bread, the same premium to the girl under twenty for the best loaf of bread and also to the girl under twenty for the best pone of corn bread.

All attending the institute should provide themselves with notebook and pencil.

MRS. CLARA LOWRY DEAD

The body of Mrs. Clara Lowry was taken to her old home in Kinston, Monday for funeral and interment. The body was accompanied by her husband and three small children.

Mrs. Lowry died at her home on Third street Sunday night after an illness of several days. She was the wife of Mr. Lowry, the Norfolk Southern Railroad Section master. The family has been living here several months. She was about 21 years old.

BERRY NOT TO BLAME

Mr. Wm. Boettcher, appointed by the board of aldermen to audit the tax collectors books and ascertain why certain taxes had not been paid made his report Monday night. Mr. Boettcher's report exonerated Berry of blame and put the burden for the big list of delinquents at the door of the list takers and of the aldermen. He also made certain recommendations as to how the town may avoid so many delinquencies in the future.