



MRS. J. F. HAYS PASSES AWAY

Mrs. J. F. Hays, formerly of this place, died at Daytona, Fla., on April 10th. Mrs. Hays had been in very ill health for several months and had been spending the winter in Florida, hoping that the mild climate would restore her health. She lived in Brevard practically all of the time for the last twenty years, and was loved by everyone who knew her. She leaves her husband, Mr. J. F. Hays, and three sisters, Mrs. Ella McNaugher, Mrs. E. H. Tener and Miss Mable Wilson, all of Pittsburg, Pa.

In the passing of this good woman her husband has lost a faithful companion and the surviving sisters a dear relation who meant much to them.

Her long stay among our people increased the respect of one and all for this quite, unassuming woman. The poor found her a friend, the cultured an amiable and delightful leader along lines of thought that meant uplift and not frivolity.

The people of this section will not soon forget the abiding and uplifting influence and inspiring character of this life which leaves to them a legacy of rare memories.

ST. PHILIPS CHURCH

In the absence of the Rev. Mr. Seagle the Rev. Mr. Chapman will officiate next Friday, April 25.

Evening with brief address at 5 o'clock.

Also the 1st Sunday after Easter, April 27, Morning Prayer with address at 11 o'clock. Subject: "The Unseen Presence."

A very important notice will be given out at the Sunday morning service. It is hoped all the members who possibly can will be present.

NO CANNON FOR BREVARD

Those patriotic citizens of the town who have been picturing a captured Hun cannon on the public square are doomed to disappointment according to a ruling made by General March on April the 18th to the effect that all captured material is the property of the government and does not belong to the individual or organization making the capture.

AT BAPTIST CHURCH

9:45 a. m.—Sunday School.

11:00 a. m.—Preaching—Subject: "The Inspiration of the Scriptures."

8:30 p. m.—Subject: "The House Built on Sand."

We cordially invite all country people who have no preaching at their churches to come and worship with us.

RECITAL FOR WEDNESDAY BOOK CLUB

Mrs. P. N. Simons, pianist, assisted by Miss Mary Jane King, singer, presented the following program at the residence of Mrs. O. L. Erwin on Wednesday afternoon in honor of the members of the Wednesday Book Club and their guests:

- Bach—Saint Saens, Gavotte.
 - Beethoven, Waldstein Sonata.
 - Chopin, Barcarolle.
 - Liszt, Waldesrauschen.
 - Chopin, Scherzo.
 - Rogers, The Star.
 - Wooler, Apple Blossoms.
 - Cadman, A Thrush at Eve.
 - Herbert, Without You dies First."
- Each guest was given a gift of apple blossoms and Easter cards of Friendship With Christ."

THE COUNTY ALL-DAY SINGING

Over one hundred people gathered in the Brevard Institute chapel Easter Sunday morning for the old time singing. Most of them were from outside of Brevard. The morning singing was spirited and typical of the system learned by the older people in their effective singing schools.

The convention adjourned for dinner at about twelve o'clock. Tables were set on the lawn and there was an abundance for everybody who remained for dinner. A large part of the singers and the congregation accepted invitations in Brevard homes.

After lunch the singing was resumed. Several hundred people were present in the afternoon. A part of the Cedar Mountain class was present and helped wonderfully in the afternoon worship. Talks were made by a number of people who appreciate music and who understand the advantage of community gatherings.

A permanent county organization was effected with officers as follows: President, Mr. Burns of Cedar Mountain; vice-president, Mr. Randolph of Rosman; secretary, Mr. Plato Scruggs of Brevard; field organizer, Mr. M. J. Orr of Oak Grove.

These officers with the various pastors of the county constitute the executive committee and are authorized to complete the organization by encouraging the formation of classes at every church or school house. They also have authority to decide on the time and place of future meetings.

The spirit for the singing of sacred music is a beautiful and valuable habit which has unfortunately been interfered with considerably by the war. It is to be hoped that it may now be taken up again with new energy and determination and that Transylvania county may become famous for producing good singers and for the co-operation which comes from knowing each other.

HOUSE DESTROYED BY FIRE

In the early hours of Tuesday morning the house occupied by Edgar Sitton was destroyed by fire. The building was situated near the old Davidson River cemetery and was the property of Will Deaver. Mr. Sitton and the members of his family escaped without injury and were able to save about half of their household effects. The house was a total loss.

MONROE WILSON AT POINT OF DEATH

Mr. Aaron Wilson left for Camp Jackson Wednesday morning in answer to a telegram which stated that his son Monroe Wilson was not expected to live. Young Mr. Wilson went overseas with one of the first contingents of American soldiers. He received several severe shrapnel wounds and was sent to the base hospital at Camp Jackson. His father visited him a few weeks ago and came away with the assurance that his son was well on the road to recovery. The telegram received on Wednesday morning was the first unfavorable news to reach here in reference to the young man's condition.

THE METHODIST CHURCH

5 a. m.—Sunday school. (This is Missionary Sunday.)

10:00 a. m.—Sermon—Subject: "I Am Acquainted With Jesus Christ."

7:30 p. m.—Sermon—Subject: "I Am Acquainted With Jesus Christ."

Welcome to all.

DUCKWORTH DRUG COMPANY SOLD OUT

The Duckworth Drug Co. which has long been one of the leading business enterprises of Transylvania County will now be known as the Davis-Walker Drug Co. A deal has just been closed by which the establishment passes from the hands of J. W. Duckworth, founder of the enterprise, to the ownership of E. M. Davis and H. R. Walker. Both of these gentlemen are from Roxboro, N. C.

Mr. Davis is the owner of the leading drug business of Roxboro and will divide his time equally between that town and Brevard. He is a pharmacist himself and is therefore able to give expert attention to every feature of his work. Mr. Davis is not a stranger to Brevard as he spent two years here as druggist with the Macfie-Brodie Drug Co. and made many friends in this section who gladly welcome his return.

Mr. H. R. Walker will give his whole time and attention to the management of the Davis-Walker Drug Store. In this undertaking he will be aided by Mr. J. W. Duckworth who will remain with the new firm much to the gratification of his numerous customers and friends. The prescription department will be in charge of R. H. Morgan, who enjoys a growing popularity throughout the county as a prescriptionist.

BE SURE AND HEAR RETURNED SOLDIER AT BREVARD INSTITUTE SATURDAY AT EIGHT O'CLOCK P. M.

CRITICISES TRANSYLVANIA COUNTY'S ROADS

Editor Brevard News:—Enclose please find check for renewal of my subscription to the News. I have enjoyed the paper during the past year and the items in your paper that have appealed most to me have been those regarding the improvements of the roads in Transylvania county. I drive up to Pisgah Forest one or two times a year and it is a nightmare until I get back on the roads of Greenville county. If your roads were like the roads in our county I, like hundreds of others, would make the trip a dozen times during the year. The condition of your roads are keeping thousands and thousands away from the beauties of what your country has to offer. Transylvania and the Pisgah section of the mountain range is the most beautiful section of the Blue Ridge mountains—if navigated in a flying machine.

Even the short story writers have found the spot—the wonderful scenery around High Falls. Hillard Booth, in Saucy Stories, of this month at this time of the year, must have walked to Little River to find the coloring for his "Until Death Do We Part." He was sensible enough to buy tickets for the characters in the one-act playette to Greenville. It is a good story, but with your natural resources and good roads, Transylvania ought to get away from the rural simplicity of the short story writers. No offense, but I am telling you what Transylvania should have—good roads—the best advertisement a county can have.

With best wishes and success to the News, I am,

Yours fraternally,
J. EDGAR LEWIS.

THE FUNDAMENTAL QUESTION TAXATION

Experts to Assess Difficult Properties—The Standard of Value is to be 100 Per Cent of Conservative Judgement—Revaluation is for Benefit of Local Government—A Square Deal for Cities and Towns.

By A. J. Maxwell

The last article covered the organization for the revaluation of real estate under the new act, except special examiners. The act authorized the Tax Commission to employ for the State special examiners to assist in appraisal of properties the value of which is difficult to ascertain. This provision anticipates that in so far as it may be found practical experts in appraisal of particular classes of property will be employed with the view that all property of each such class will be accurately and equally appraised in all parts of the State. Capitalization of enterprises has been handled in such wide variety of ways that it furnishes in many cases a totally inaccurate index of the value of the property represented. The success of the revaluation plan will depend upon the thoroughness, accuracy and fairness with which it is done, and it will not do to assess at full value the classes of property the value of which will be within the knowledge of the assessors and take a poor guess at the value of other properties as to the value of which he will have little knowledge.

THE STANDARD OF VALUE

The standard of value is 100 per cent, or as it is expressed in the act, what the property would sell for at ordinary sale for cash. Forced sales, auction sales, and sales on "the extortion plan," or the allotments of time prices are to be eliminated as a matter of course. The act does not anticipate that unnaturally inflated values shall be used, even when supported by some conditions of sale. The rule is plain enough; the difficulty is in the application. That element of value is in every case a matter of sound judgement and discretion, based upon accurate knowledge of the property. A very small percentage of property has actually changed hands by recent sale, and even as to this small percentage there is in every case room for investigation of the character and conditions of the sale to ascertain if the price represents actual fair value. The judgement of well-informed men will in almost every case differ. The one thing that will be insisted upon is that the assessing officer in every case, as to each piece of property, large or small, get all the available facts—not take for granted, but take the trouble to investigate—and after acquiring all the knowledge that can reasonably be gained in a proper way, exercise an intelligent, conservative judgement as to the actual, stable value, and then apply 100 per cent of that judgement as the basis of value. To use any other basis—95 or 99 percent—would be like knocking a chock from behind the wheel of a car standing on a steep incline—it would settle right back to the old levels, with a different rule applying in each county, and with inequality the general rule.

REVALUATION FOR BENEFIT OF COUNTIES AND CITIES

The State tax rate has been reduced this year to 11 2-3 cents. The average tax rate in the counties, including special taxes for various local purposes was 1.08 per cent in 1918. In most of the larger cities of the State the total rate is around 3 per cent. So that about 10 per cent of the taxes collected in the counties from property will be for the use of the State, and less than 5 per cent of total taxes collected from property in cities is for the use of the State. The State is pursuing a policy of receding from the property tax, and looks now definitely to a complete abandonment of the property tax for its revenue, except for the public school tax, which will be distributed back to the counties. So that the chief purpose of the revaluation act is to furnish a more accurate, efficient and equitable means of revenue to meet the local needs of the counties and cities of the State. They will be the chief beneficiaries of its success.

A SQUARE DEAL FOR THE CITIES
The tax burden bears especially heavy in municipalities where so

AMERICA TO BACK SALVATION ARMY

James Cardinal Gibbons, head of the Roman Catholic Church in this country, one of the best loved preachers and writers in the United States today, in a letter sent to former Governor Chas. S. Whitman of New York City, National Chairman for the coming drive, expressed himself as entirely behind the work of the Salvation Army and asked the citizens of this country to rally to their support to gain the thirteen million dollar goal which the Salvation Army has set out to do.

This unqualified endorsement coming from the lips of a man of Cardinal Gibbons' type, carries dignity and weight because Cardinal Gibbons very seldom gives an interview on any national subject outside of the work of the Roman Catholic Church. His letter in full follows:

"I have been asked by the local commander of the Salvation Army to address a word to you as the National Chairman of the Campaign about to be launched in behalf of the above organization. This I am happy to do and for the reason that along with my fellow-American citizens I rejoice in the splendid service which the Salvation Army rendered our soldiers and sailor boys during the war. Every returning trooper is a willing witness to the efficient and generous work of the Salvation Army both at the front and in our camps. I am also more happy to commend this organization because it is free from sectarian bias. The man in need of help is the object of their efforts with never a question of his creed or color. I trust your efforts to raise thirteen million dollars for the Salvation Army will meet with hearty response from our generous American public."

In reply to the distinguished prelate, Governor Whitman said:

"Your gracious letter endorsing the activities of the Salvation Army here and abroad and drawing attention to its freedom from sectarian bias, is received, expressing as it does, that spirit of broad tolerance and democracy which has made you beloved and venerated by all Americans, irrespective of race and creed. It will be a great help to Commander Booth and those associated with her in the effort to raise the funds so essential to the efficiency of their labors for humanity. The Salvation Army is honored by this recognition of its purposes and ideals. Our work will be the better because of your inspiring words of encouragement."

many modern improvements have been provided at public expense. It is in the cities especially that we hear the complaint that high tax rates are confiscating income from property, and a very great reduction in city tax rates is essential to the successful administration of full value property tax system. The revaluation should leave the total combined tax rate in the highest taxed city in the State right close around one per cent.

There are three provisions that will become effective under the revaluation that will be interesting particularly to the municipalities, and that will tend to lower their rates.

Shares of stock in their banks have heretofore been distributed to the residence of the shareholder, wherever he lived. Now all the shares of stock in every bank will be taxed where the banks are located, against the bank, and therefore all the stock will be liable for municipal tax, and in the municipality where the bank is located.

Real estate and fixtures of telephone companies have been distributed on wire mileage. All such property now located within a municipality will be subject to the municipal tax.

Railroad depots, yards and terminal facilities have heretofore been assessed as a part of the total property distributed on main line tract mileage, so that with a few slight exceptions they have paid town and city taxes only upon basis of the length of main line mileage within the corporate limits. Under the revaluation next year the value of all railroad properties within the corporate limits of city or town will be subject to municipal taxes.

THE PRAYER CORNER

For Reconstruction and Restoration.

To make a world at peace out of a world in pieces. It is quite literally a world in pieces that lies spread out before us, physical ruin over half of Europe, political chaos, social revolution, commercial dislocation, moral and spiritual uncertainty and doubt, foundations crumbled, traditions shattered and uprooted, sanctions and authorities discarded and denied, that is where we are, that is the scene before our eyes.

And all the nations are involved, not only belligerents, but neutrals also and among belligerents, those who have fought at long range like America, as well as France, Belgium, Serbia and Armenia, where the very earth has trembled, and been blown to pieces under the volcanic forces of modern warfare.

The whole world is in the melting pot—all of it together; what is coming out? Well, what comes out of it will give the answer to the question whether or not we shall have Peace. Not our victory, nor the decision around the peace table; but the way in which the nations and the citizens of every nation; God fearing, Christ loving, clear-sighted, strong in conviction, resolute in will, work together for the common good that will decide the issue.

—Bishop Rhinelander.

A Prayer.

O God Almighty, who dost bring order out of chaos, light out of darkness, and love out of hate, give Thy grace and Thy wisdom to all the peoples of the earth, their rulers and their leaders, and enable them to build up and maintain in every nation and throughout the world the reign of justice and love.

Teach them to look to Thy Son, as Lord and Saviour, and in Him to find peace, security and freedom. Make the wilderness and the solitary place to be glad, and the desert to rejoice, and blossom as the rose, undo the heavy burdens, break every yoke, let the oppressed go free, banish sorrow and sighing, and bestow on all mankind everlasting joy, through Jesus Christ, Our Lord. Amen.

C. D. C.

QUIETTE-NICHOLSON

The marriage of Miss My Quietie and Banks Nicholson came as a surprise to their many friends Sunday afternoon.

Miss Quietie has been principal of the Round Top school during the past term and Mr. Nicholson is too well-known to need any introduction to Brevard people. The young couple will make their home here and will occupy the house which was recently built by Mr. Nicholson on East Main street. They have the best wishes of a wide circle of friends.

FEW CASES DISPOSED OF

A noticeable feature of this session of Superior Court is the length of time taken to try a few seemingly unimportant cases. The first week has been occupied with the trial of three criminal cases and hearings in the first civil case on the docket were commenced on Monday morning.