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S. A. HARRIS, Editor

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This edition of the Press is a fatherless child—and shows it.

The editor has departed hence to recuperate from the strain to which his nerves have been subject during the six or eight months of his editorial career.—He needs it.

He now "struts his stuff" along the gay white way of the metropolis and we notice that his wife remains among us.—He is wise.

We are glad to see him go—for he gives promise of making a right nice editor—if he don't get bumped off first.

After he gets back he is liable to need renewed strenght—in getting out of the mess we are getting him into.

We know nothing about editing a newspaper—and very little about anything else. We don't necessarily subscribe to all we have printed—We had to fill up space.

We hope we have done well—But personally we figure that as an editor we are an excellent pick and shovel artist.

Don't stop your paper—look at the nice picture we gave you. We would certainly have been in a hole if it hadn't taken up so much room.

Anyhow here it is—the editor can apologize next week.

THE HIRED HELP.

Taxes and Valuations

It may seem a bit late to discuss a matter that has been largely settled for this year in so far at least as the individual's part is concerned but the recently issued report of the state department of revenue brings to light certain facts that are curiously incongruous and seem to need thought, if not action, on the part of the citizenship. These facts are those of comparative property valuations in the counties of North Carolina.

In the examination of this report we find widely divergent figures as to valuations placed by the tax listing individuals of the several counties upon identical items of personal property. Not so much attention need be paid to real property as a fair basis of valuation for realty depends upon too many local factors about which we are uninformed and on which we are therefore unable to pass judgment.

As an example of the differences existing between personal property valuation in the various counties, we find that a horse is valued in Macon county at \$33.69, is \$55.09 in Clay, at \$65.78 in Graham, at \$74.70 in Jackson while in Swain its average taxable value is \$81.23. The question immediately arises as to why so great difference exists.

It would most certainly seem that the mere fact of county lines would not have such a wonderful upbuilding power upon the value of horse flesh. It is also a fact that the general quality of horses is intrinsically no better in Clay, Graham, Swain or Jackson than in Macon.

Were these variations in value only true with regard to horses they might be passed over as a mere statistical vagary but the same general differences exist with regard to all other forms of live stock. Mules vary from a valuation of \$38.09 in Macon to \$81.71 in Cherokee, with every other county west of Buncombe leading Macon. It is further true that in each of these other counties the valuation practically double that imposed in Macon.

A few dollars variation would be of little interest but when the fact of leading a mule across a county line increases his taxable valuation 100 per cent to 175 per cent then the natural

inclination is to question such condition.

Either one of two conditions exists. Either the property owners listing property in Macon county under value their property in giving it in for taxation or those of adjoining counties list theirs too high, a possibility, which if true is at least exceptional. The fact remains that the same law governing tax listing applies to all counties.

It is in no sense the intention of this article to accuse either tax lister or property owner of wilfully attempting to evade tax responsibility. Rather is its intention merely that of calling attention to the facts and allowing thinking citizens to consider this question of property valuation.

It may be said that the question of property valuation means little as to the gross amount of tax paid for with low valuations the rate climbs in order to produce necessary revenue.

In that assertion there is some truth but high rates of taxation are not conducive to the attraction of new business or industrial enterprise.

That, however important, is for the time beside the point. The question in its fundamental conception lies on the basis of valuations. Relative to this several pertinent questions may be asked.

What, after all, is the final basis of property valuation? Why does a male stand in Macon as \$30.00 worth of taxable property while in Swain he is taxable at a value of \$80.00? If this condition exists—and it does—between counties of practically the same type can it—does it exist between individuals of the same county. If variations of so great nature exist between identical items of personal property, are they also existant with regard to realty?

These questions need thought. They need study. They need action. To say the least the condition that exists borders on the farcial. It is without rhyme or reason. It has no basis—economic or otherwise. It is wrong. The citizenship deludes itself. It must be changed.

Low property valuations don't make for economic prosperity. They do not lower taxes. They are injurious in every aspect of their application. They brand a section as a pauper locality, without resources, without effort, without economic prosperity or attraction. Such branding in the case of Macon or any other county of Western North Carolina is thoroughly erroneous.

Neither do low property valuations lower taxes. On the contrary, by the necessity of raising rates in order to produce necessary revenue, low property valuation have in North Carolina, had the tendency of increasing the per capita tax paid.

The cause of this is not at all obscure when it is recalled that as industry increases in a locality the population grows, while the greater proportion of the tax burden is carried by the industrial rather than the agricultural interests. This has a tendency to lighten the burden of the small property owner.

Industrial growth does not seek out regions of high tax rates for development. Business does not grow rapidly or securely in regions of high rates of taxation for business is well aware that it need not expect the possibility of low valuation for itself. Consequently it became established in the locality of adequate valuation and low rate.

Macon county is as yet largely an undeveloped region. If it is to be developed, it must be aided by outside capital. Our high rates of taxation made necessary by our property valuations do not serve as a very potent lodestone for this influx of outside capital.

Aside from these things. A system is wrong which permits such farcial variations. If a horse is worth \$90.00 over in Swain he is worth \$90.00 in Macon taking average as they go. Are the rivers of Tukesseege and the creeks of Cullowhee sweeter than the Tennessee and the Nantahala. Are the oats and corn of Swain more strengthening than the grain of Macon?

Is the air of Cherokee purer than that which blows from the Coweese or the Nantahalas?

Else—why do the horses of Swain surpass the steeds of Macon and the Jackasses of Jackson exceed the dependents of Baalam's mule who bray in the valleys of Macon?

It speaks exceedingly well for us that our hounds are valued at more than twice the value of a sheep or a goat and are but equalled in value by a hog.

We need to think upon these things.

The Reign of the Cossack

On a Sunday morning in 1906 several thousand people assembled in one of the squares of St. Petersburg for a purpose wholly legitimate—wholly righteous—for the purpose of presenting a petition, addresses in most humble terms to the Little Father, as the Czar was known, asking for certain rights, very limited in their scope.

There were no red flags—no threats—no disorder—no riot or revolution. There were only people—attending to what was most certainly the people's business.

As the great throng awaited the coming of the Czar, someone—no one knows who—gave order to the Cossack guards of the palace to charge the crowd.

With drawn sabre they charged—cutting—slashing—until the square was red with rivers of blood and the horses of the troopers crushed bone and sinew as they ploughed relentlessly through the helpless masses of the would be supplicants?

That was Red Sunday—and the red of the blood spilled that day has spread until it has covered all Russia—until the very white of the old Romanoff flag has been dyed into flaming scarlet—until the pools that stood that day in the palace yard have engulfed the "Little Father"—and carried him into the ignominy of a miserable death at Erikatrinburg.

Who were these Cossacks—none other than the police officers—of a type—the agents of law—of the government—the guards of the Czar—who was the law in its most absolute conception.

That was Russia.

That was autocracy.

That was the reign of the Cossack.

On a Monday afternoon in 1925 a prominent lawyer, having finished his business in Federal Court in the capitol city of the state, got into his car and began the trip to his home in a neighboring city.

Three miles had been traveled. The lawyer relaxed against the cushions of the car and conversed with four companions in the car with him. They drove onward—obeying the law—infringing in no respect upon the prerogatives of good citizenship—when suddenly the crack of a gun was heard and the lawyer crumples in death.

There stands a man—smoking revolver in hand. A man—in ordinary citizens clothes—yet with the badge of authority on the inside of his coat. A minion of the law—an agent of justice—a guardian of the peace and dignity of the state, sworn to protect—to uphold the law.

As he looks upon the dead man the horror of his deed comes upon him. He whines his excuse that he thought the car might have contained liquor. As if the blubbering of an authority drunk moron could bring back the life of a citizen, wantonly destroyed.

No liquor was found. No member of the dead man's party had touched liquor that day. No warrant was held for the arrest of any man in the car. The men in the death car say that no signal to stop was seen. If it had been seen it was a signal given by persons not in uniform, wholly unknown to the lawyer or his companions. No crime had been committed, not even a misdemeanor.

Yet, an honest man, a law abiding citizen was shot down—was executed—was slaughtered by an officer of the law running amuck in his insanely illegal exercise of authority.

That is North Carolina.

That is democracy.

That is the point to which the rights of the citizen have climbed under our system.

The analogy may not be clear or the figure well drawn, but the fact remains that behind the action of the Cossack and that of the policeman, a situation exists which is dangerously similar. This case is not exceptional, save for the tragedy. Time and again cars have been shot into, tires have been shot, gunplay has taken place, citizens going about their business have been forced to dodge bullets, because they failed to stop when some unidentified man or men waved them down. Guns have been stuck in men's faces and women have been treated like common criminals.

Case after case of wanton disregard of law have been noted.

It is, indeed, a wonder that the tragedy has been so long coming. And all because of the fact that officers, to whose head the lust of power has gone, have taken the law unto themselves. All, in spite of the fact that the Attorney General of the state has ruled that it is a violation of the law for an officer to use a

gun in apprehending suspected violators of the liquor law, notwithstanding the fact that it is a violation of the law for an officer to use a gun except in case of a felony. Liquor hauling, at most, is a misdemeanor.

Have we come to the place where we have a law of the liquor sleuth superimposed upon the law of the land? Are officers, too often picked without regard to character, intelligence or selfcontrol, to make or break the law to suit the case or their idea of it? Is the arrest of a rum runner of greater import than the rights of the people to be secure in person or property? Shall we continue to have this indiscriminate gunplay, guns stuck into the faces of citizens, tires shot, cars shot into, roads blocked, law flouted—merely because some wildeyed constable allows an idea to penetrate the vacuum of his brain that a car may in some possibility have liquor in it. Shall a missile of death be the warrant which shall issue in order to confirm or disprove a suspicion of misdemeanor?

North Carolina believes in prohibition but every drop of bootleg booze ever caught cannot compensate the state for this tragedy.

We have no idea that the officer meant to kill—that is beside the point. Flying bullets are not choice of their location to park themselves. We realize that he will be punished. After all he is merely the agent of a tragedy, which, under existing conditions, was bound, sooner or later, to come.

Have we come to the reign of the Cossack? If so let us remember that the abuse of authority is the road to revolution—not against authority nor law but against the abuse of these.

Law must be enforced but no agent of law is beyond the law which he enforces. Law is never enforced by breaking law. Justice must be maintained but not at the price of injustice.

Order must be upheld but the inherent rights of man are the basis of order.

Have we come to the reign of the Cossack. Let the people speak.

The Carpenters—at the Bakery—can't build your home—but they can place any musical instrument you want in it. And at your own terms. J5

ADMINISTRATOR'S NOTICE

Having qualified as administrator of Mrs. S. C. McCall, deceased late of Macon county, N. C., this is to notify all persons having claims against the estate of said deceased to exhibit them to the undersigned on or before the 1st day of June, 1926, or this notice will be plead in bar of their recovery. All persons indebted to said estate will please make immediate settlement.

This 1st day of June, 1925.
T. C. VINSON,
J26 Dillard, Ga. Administrator.

Sheriff Given Complete Control of Court House

At a regular meeting of the County Commissioners of Macon County the following order was passed, viz:

Ordered: That the Court House shall be placed under the supervision of the Sheriff of Macon County, and it shall be his duty to see that all persons who mutilate or deface the same, shall be apprehended and prosecuted.

For his services for the care and upkeep of the Court House he shall be paid such sums as may be from time to time agreed upon between him and the Board of County Commissioners.

No person or persons shall be allowed to use the Court Room for entertainments or any purpose unless, before using the same, some responsible party, to be appointed by the Sheriff of Macon County shall undertake, in writing, to see that the Court House is thoroughly cleaned and put in ordinarily condition after using it. The Sheriff shall also require such person, or persons, before using the Court House, to make a deposit of at least Five Dollars, which shall be used by the Sheriff to clean said building and keep the same in repair. No person or persons shall be allowed to erect a stage, or place any curtains or other material in the Court room except such as may be placed therein without nailing the same to any part of the Court room, or its fixtures, and without securing, defacing or mutilating the floor, walls, fixtures or furniture of any part of the Court room.

Done by order of the Board in regular session on the 4th day of May, 1925.
HORACE J. HURST,
J5 Clerk of Board.

Notice of Sale

By virtue of power of sale contained in a mortgage deed dated 14 June, 1922, from R. M. Ledford and wife Louellen Ledford to Carolina Provision company, which mortgage is recorded in book H-4, page 372, office of Register of Deeds for Macon county, which was given to secure the sum of \$1349.54, with interest thereon, and default having been made in the payment of said sum so secured, the undersigned will, on Saturday, 27th June, 1925, between legal hours or sale, at the courthouse door in the town of Franklin sell at public auction for cash and to satisfy said note the following property:

Lying and being in state of North Carolina, Macon county, Franklin township and more definitely described as follows:

Lying and being on the Georgia road in the town of Franklin, adjoining the lands of W. B. McGuire et als, and being all the lands described in a deed of conveyance from F. B. Benbow and wife to R. M. Ledford which deed of conveyance is duly recorded in the office of Register of Deeds for Macon county, North Carolina, to which deed and record reference is hereby made for a definite description of said land.

This 25th day of May, 1925.
CAROLINA PROVISION CO.
J19 Mortgagee.

Notice of Sale

By virtue of a power of sale contained in a deed of trust from W. J. West to the undersigned as trustee, which deed of trust is dated 11 April A. D., 1921, and recorded in the office of Register of Deeds for Macon county, North Carolina, and which deed of trust was executed to secure the sum of 953.55 due John C. Wright note payable 11 August, 1921, with interest thereon from date, payable semi-annually, and default having been made in the payment of said note, and at the request of the parties to whom said money is due, I will, on Saturday, the 27th day of June, 1925, between the legal hours of sale, sell, at the courthouse door in the town of Franklin, the following described real estate:

Lying and being in Macon county, more particularly defined and described as follows:

Beginning at a holly, now down on West bank of Tennessee river and runs a west direction with George Brendle's home place to a stake, near bank of public road; then in a south direction with public road to sycamore stump at ford of branch near Dutch Mason's house; then with old road to a sycamore corner on bank of Tennessee river at old Iotla ford; then down Tennessee river to the beginning, containing 87 acres, more or less, and known as Wm. Down's farm.

This sale is made for cash and to satisfy said note.

This 25th day of May, 1925.
J19 R. D. SISK, Trustee.

Notice of Sale

By virtue of a power of sale contained in a deed of trust from W. J. West to the undersigned as trustee, which deed of trust is dated 11 May, 1922, and recorded in book No. 26, page 598, records of mortgages and deeds of trust, office of Register of Deeds, Macon county, North Carolina, and which deed of trust was executed to secure the sum of \$672.89 due the Citizens Bank of Franklin, North Carolina, and default having been made in the payment of said note, and at the request of the parties to whom said money is due, I will on Saturday, the 27th day of June, 1925, between the legal hours of sale, sell, at the courthouse door in the town of Franklin, the following described real estate:

Lying and being in the County of Macon, Cowee Township, bounded on the north by the lands of J. L. West heirs, on the east by Mark Raby heirs, on the south by John H. Dalton and.....Shepherd, and on the west by the lands of J. L. Bryson; same lying about 6 miles north of Franklin, containing 150 acres, and known as the West Cove.

This sale is made for cash and to satisfy said note.

This 25th day of May, 1925.
J19 R. D. SISK, Trustee.

See that the label on your paper is dated in advance, if you want the Press to continue coming to your home.