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NO 42

DIRECTORY.

MADISON COUNTY. Established by the legislature session 1850-51. Population, 20,132. County seat, Marshall. 1056 feet above sea level. New and modern court house, cost \$33,000.00. New and modern jail, cost \$15,000. New county home, cost \$10,000.00. County Officers. Hon. C. B. Mashburn, Senator, 35th District, Marshall. Hon. J. E. Rector, Representative, Hot Springs, N. C. N. B. McDevitt, Clerk Superior Court, Marshall. W. M. Buckner, Sheriff, Marshall. Z. G. Sprinkle, Register of Deeds, Marshall. C. F. Runkion, Treasurer, Marshall N. C., R. F. D. No. 4. R. L. Tweed, Surveyor, White Rock N. C. Dr. J. H. Baird, Coroner, Mars Hill N. C. John Honeycutt, Janitor, Marshall. Dr. C. N. Sprinkle, County Physician, Marshall. James Haynie, Supt. county home Marshall.

Courts as follows: September 1st, 1913 (2) November 10th, 1913. (2) March 2nd, 1914, (2). June 1st, 1914 (2). Sept. 7th, 1914, (2). R. R. Reynolds, Solicitor, Asheville N. C. 1913, Fall Term—Judge Frank Carter, Asheville. 1914, Spring Term—Judge M. H. Justice, Rutherfordton, N. C. Fall Term—Judge E. B. Cline, of Hickory, N. C. County Commissioners. W. C. Sprinkle, chairman, Marshall. R. A. Edwards, member, Marshall, R. F. D. No. 2. Reubin A. Tweed, member, Big Laurel, N. C. J. Coleman Ramsey, atty., Marshall. Highway Commission F. Shelton, President, Marshall. Guy V. Roberts, " Geo. W. Wild, " Big P ne. N. C. S. W. Brown, " Hot Springs, " Joe S. Brown, " Waverly, " A. F. Sprinkle, " Mars Hill, N. C.

Board of Education. Jasper Ebbs, Chairman, Spring Creek, N. C. John Robert Sams, mem. Mars Hill, N. C. W. R. Sams, mem. Marshall. Prof. R. G. Anders, Superintendent of Schools, Marshall. Board meets first Monday in January, April, July, and October each year. Schools and Colleges. Mars Hill College, Prof. R. L. Moore, President. Fall Term begins August 17th, 1913, and Spring Term begins January 2nd 1914. Spring Creek High School. Prof. R. G. Edwards, Principal, Spring Creek. 8 mos school, opens Aug. 1st. Madison Seminary High School, Prof. G. O. Brown, principal. 7 mos. school. Bell Institute, Margaret E. Griffith, principal, Walnut, N. C. Marshall Academy, Prof. S. Roland Williams, principal 8 mos. school. Opens August 31. Notary Publics. J. C. Ramsey, Marshall, Term expires January 1st, 1914. W. O. Connor, Mars Hill, Term expires Nov. 27th 1914. D. P. Miles, Barnard, Term expires March 14th, 1914. J. G. Ramsey, Marshall. Route 4. Term expires March 16th, 1914. J. E. Gregory, Joe, N. C. Term expires January 7th, 1914. Jasper Ebbs, Spring Creek. N. C. Term expires September 24th 1914. J. H. Hunter, Marshall, Route 3. Term expires April 1st 1915. J. W. Nelson, Marshall—Term expires May 14, 1915. T. B. Ebbs, Hot Springs—Term expires February 7th 1915. Craig Ramsey, Revere. Term expires March 19, 1915. N. W. Anderson, Paint Fork. Term expires May 19, 1915. C. C. Brown, Bluff, Term expires December 9th, 1914. W. T. Davis, Hot Springs. Term expires January 2nd 1915.

The Taxation Amendment

(Charles Lee Raper, Professor of Economics in the University of North Carolina.)

I am glad to make a statement in the News and Observer of my views upon the taxation amendment. While I have no desire for public office, I am deeply interested in good government, and I am always ready to render any service within my power toward making the government of my State or locality more effective. The act of assessing property for taxation purposes and of levying rates upon it is so fundamental to the life of the State and of the tax-payer that I cannot let pass an opportunity to aid in making it more just and efficient.

I do not believe that it is any longer necessary to argue that our present system of assessment and taxation is as good as it might be; on every hand we hear convincing statements to the effect that this system has conspicuous defects. Many of us have time and again seen that this system has at least two notable defects: (1) a large amount of property escapes assessment and taxation and thereby fails to bear its due share of the burden of government; (2) the inequality of the present assessment of the valuation of property is remarkably great, and consequently one citizen pays a larger amount and another a smaller amount than he should.

SOME OF US think that the proposal should not make obligatory a tax on the poll. We believe that a uniform tax on the poll no longer represents the citizens ability to pay tax—the really correct principle of taxation—or the benefits which he derives from the government to which he pays the tax. Such a tax can only be just when all the citizens are equal in their ability to pay taxes, and such equality most certainly no longer exists in North Carolina, if indeed it has ever existed. Some of us desire that our State shall do as many democratic States have done—abolish the compulsory poll tax. To those of us who have such convictions, the proposed amendment does not go far enough. But the amendment, while it does not go as far as some of us would wish, does propose to improve the present constitution so far as it deals with the poll-tax. It abolishes the poll-tax as the standard tax for the State and county purposes, and it abolishes its compulsory equation with the tax on property—a constitutional requirement which has many a time placed an obstacle in the way of effective taxation. The amendment would also place an absolute limit of \$2.00 for all State and county purposes, and the city or town may levy such a rate on the poll, or any rate, only upon authorization from the legislature. The present poll may be \$2 for the ordinary State and county purposes; more for extraordinary purposes. It ranged in 1911 from \$1.80 in Martin county to \$3.50 in Dare county; the municipal poll-tax from 15 cents in Lawndale to \$4.65 in Asheville.

The two radical propositions as contained in the proposed amendment are those for the classification of taxables and rates and for the segregation of the sources of revenue for the State and its local units of government. Each is for the most part fundamental radical for North Carolina. Classification of taxables we have long had in the form of business license taxes. Our legislature has had the constitutional power to make different classes of these and to levy different rates upon them; and it has put this power into practice. Why should our legislature not have such a power when it taxes property? Why should it not have the right to make different classes of property with different rates as well as different classes of business with different rates? The right to separate the sources of revenue for the State and its local units, the legislature has possessed only to a slight degree; it has had the right to reserve for the use of the State certain privilege taxes. The taxes on property are now used by all the units of government—the State, the county, the municipality, etc. Shall the legislature not have the right to separate these sources for the different units of administration?

SEPARATION.

Will these two proposals make our system of assessment and taxation more effective and just? The right of the legislature to make classes of the taxables and rates will, I am convinced, have much to do toward reform in our present system of taxation. The separation of the sources of revenue for the State and its local units is, however, in the minds of many citizens the more interesting of the two proposals. They believe that, if the real estate and personal property are left to the locality to tax, they will be assessed with greater fairness. They think that the State treasury can procure its necessary revenue from taxes on corporations, inheritances, etc., and thereby leave all the real and personal property to the local government. Would such a legislative power be of great assistance in tax reform in North Carolina? I am in favor of the separation of the sources of revenue whenever the industrial conditions of a State make it practicable, though I cannot think of it as the most important thing in taxation reform.

CLASSIFICATION.

The greatest gain offered by the proposed amendment is, in my judgment, in the classification of taxables and rates. Such a power can at once be put into application. The conditions as they now exist in North Carolina make it entirely practicable, and I think highly desirable. As I have said, we have two great defects in our present system—the failure to assess much property, and the inequality of valuation of that which is placed upon the assessor's books. The provision by the legislature of skilled machinery of assessment would do much toward the elimination of these defects. The classification

of taxables and rates would also make important reform in our present system possible. A uniform rate of tax upon all kinds of property, irrespective of their use and of their tangibility to the assessor, has everywhere among advanced peoples proven a failure. The family cook stove, a street railway car, and a savings bank deposit, are most certainly of unequal importance in the life of a community, and they are not equally visible. To levy at a "fair cash value" is unjust and undemocratic, as well as ineffective of revenue. Efficiency and justice in taxation have caused the abandonment of such a uniform rate upon all classes of property; the more democratic nations have already given up such a rate. Why should not North Carolina? Let me give the Minnesota experience.

In 1911 a special tax of 30 cents on the \$100 was levied upon mortgages and credits other than mortgages. The Minnesota tax commission makes this comment:

"Realizing the difficulty of reaching this class of property for purposes of taxation under the prevailing system, the legislature, in 1911, passed a law imposing a flat rate of three mills on the dollar (30 cents on the \$100) on such property. It was felt that a low uniform rate of taxation would result in placing a large amount of this class of property on the tax rolls that had heretofore escaped taxation. It was contended that the average man desired to be honest and that a low rate would permit him to make a truthful return of property of this character that he might own without the fear of having most of its income confiscated for taxes.

"The results of the first year under the new law have fully justified these conclusions. The assessed value of this class of property returned for taxation in 1910, under the old law, amounted to less than \$14,000,000, while in 1911 the amount listed for taxation under the new law exceeds \$115,000,000, an increase of nearly 850 per cent in one year. In 1910 the assessed value of this class of property represented only 4.2 per cent of the bank deposits of the State, while the assessment of 1911 amounts to 33.8 per cent of such deposits.

"Notwithstanding the low rate the total tax derived from this class of property in 1911 was but slightly less than in 1910, 87 or 86 counties of the State showing an actual increase, while 52 of the 64 cities and villages of the State having a population of 2,000 and over made substantial gains in revenue in 1910."

May North Carolina not achieve a similar result when her legislature passes the constitutional right to make a special class of moneys, credits and securities?

Married.

Saturday at 11 a. m. Charles R. Hemphill of Orlando, Fla., to Miss Lalla Gentry, of Hot Springs, at the home of the bride.

Mr. Hemphill is a son of Dr. C. M. Hemphill, of Louisville, Ky., and Miss Gentry is the attractive daughter of Mr. John N. Gentry of our county.

Congratulations to the happy couple.

Money Value of Roads.

Some very convincing argument is presented in a recent report made by the United States Department of Agriculture on the value of good roads in dollars and cents. The report is the result of studies made by department officials in Spotsylvania Co. Va., where the increase in value of agricultural wealth was surprising.

The report says: "In 1909 the county voted \$100,000 to improve 40 miles of roads. Two years after the completion of the work the railroad took away in 12 months from Fredrickburg, the county seat, 71,000 tons of agricultural and forest products hauled over the highways of that town. Before the improvement of the roads this total was only 49,000 tons annually; in other words, the quantity of the county's produce had risen more than 45 per cent. Still more interesting however, is the increase shown in the quantity of dairy product. In 1909 these amounted to 114,815 pounds, in 1911 to 272,021 pounds, an increase of practically 140 per cent in two years. In the same time shipments of wheat had increased 59 per cent, tobacco 31 per cent and lumber and other forest products 48 per cent."

But production is not all of the farmers problems. The question of economical marketing is of paramount importance. The enormous cost of distributing the people's food is a factor in the high cost of living. In addition to the substantial increase in product offered for sale as a direct result of good roads in Spotsylvania Co. Va., the cost of hauling was greatly reduced.

"In the past two years the traffic studies of the federal experts show that approximately an average of 65,000 tons of outgoing products were hauled over the improved roads in the county an average distance of eight miles or a total of 520,000 ton miles." Before the roads were improved it was estimated that the average cost of the hauling was 20 per cent a ton mile. After the improvement this fell to 12 cents a ton mile, or a saving of 8 cents. A saving of eight cents per mile on 520,000 'ton-miles,' is \$41,000 a year. The county's investment of \$100,000 in other words return a dividend of 40 per cent annually."

It was shown further that in Dinwiddie county, Virginia, the peanuts, one of the staple crops of that section, are grown, 1,000 pounds was an average load for two mules; after the road was improved 2,000 pounds could be hauled with the same team; and the time consumed in hauling over the improved road was less. This means that a man and two mules could haul twice as much produce in less time than before the roads were improved.

It is customary to state the value of good roads to the social and moral interests of the community and no one can deny that good roads contribute much to the community in this way. This is a striking example of the money value of good roads and it explains why land values increase so rapidly when good roads are built in any community.—Farm and Ranch.

The candidates are out for your vote now.

What America Needs.

What America needs more than railway extension, and western irrigation, and low tariff, and a bigger wheat crop, and a merchant marine, and a new navy, is a revival of piety, the kind mother and father used to have—piety that counted it good business to stop for daily family prayer before breakfast, right in the middle of harvest: that quit field work a half hour early Thursday night, so as to get the chores done and go to prayer meeting; that borrowed money to pay the preacher's salary and prayed fervently in secret for the salvation of the rich man who looked with scorn on such unbusiness-like behavior.

That's what we need now to clean this country of its filth of graft, and of greed, petty and big; of worship of fine houses and big lands and high office and grand social functions.

What is this thing we are worshipping but a vain repetition of what decayed nations fell down and worshipped just before their light went out? Read the history of Rome in decay and you will find luxury there that would lay a big dollar over our little doughnut that looks so large to us.

Great wealth never made a nation substantial nor honorable.

There is nothing on earth that looks good that is so dangerous for a man or a nation to handle as quick, as easy, big money. If you do resist its deadly influence the chances are that it will get your son.

It takes greater and finer heroism to dare to be poor in America than to charge an earthworks in Manchuria.—Wall Street Journal.

A Fresh Guy.

The dapper little traveling man glanced at the menu card at a restaurant and looked up at the pretty waitress. "Nice day, little one," he began. "Yes, it is," she answered; "and so was yesterday, and my name is Ella, and I'm a peach, and I have pretty blue eyes, and I've been here quite a while, and I like the place and I don't think I'm too nice to be working in a restaurant. If I did I'd quit the job, and my wages are satisfactory, and I don't know a thing about any dances or shows tonight, and if there is I shall not go with you, and I'm from the country, and I'm a Y. M. C. A. girl and my brother is a cook in this restaurant, and he only weighs 200 pounds, and last week he wiped up the dining room with a fresh fifty-dollar month traveling man who tried to make a date with me. Now, what'll you have?" The dapper little traveling man said he was not hungry.

Stop these Early Bronchial Coughs

They hang on all winter if not checked, and pave the way for serious throat and lung diseases. Get a bottle of Foley's Honey and Tar Compound, and take it freely. Stops coughs and colds, heals raw inflamed throat, loosens the phlegm and is mildly laxative. Best for children and grown-people. No opiates.—Dr. I. E. Burnett, Mars Hill, N. C.

Mr. Jess Cole, of Spartanburg, S. C., is visiting his daughter, Mrs. Wolford Tweed.