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No 73

## Southern Officer Replies To Watts.

### Statements Made In Waynesville Speech Declared To Be Misleading.

Replying to remarks made by Commissioner of Revenue A. D. Watts in his speech to the superior court clerks at Waynesville on July 6th, the following statement has been issued by Murray R. Hubbard of Atlanta, tax commissioner for the Southern Railway Company:

"If the reports of a speech made at Waynesville by Hon. A. D. Watts, commissioner of revenue, which appeared in the North Carolina newspapers of July 7 are accurate, this speech contained statements which are misleading and, speaking for the Southern Railway Company, these facts are presented.

"The Southern Railway Company in 1920 paid total taxes to the counties, cities, municipalities, road districts, etc., in North Carolina in the sum of \$652,900.49. In 1921, under the stipulation with the State, it has already paid to the counties, municipalities, etc., the sum of \$714,877.97.

"This railway is contesting an increase in its assessment which would require it to pay an additional sum in ad valorem taxes totaling \$432,531.00. In that case it was shown that in practically all of the counties in the state land, other than railway land, was horizontally reduced from ten to fifty per cent, and there were increases in tax rates in all but two of the counties through which this railroad runs ranging from 12 1/4 to 84 cents per hundred dollars. The Commissioner of Revenue says that the reduction in valuation of other real estate was due to depreciated values brought about by the heavy slump in the prices of products of the farm. We found no fault with that and only asked similar treatment for the railroads, which were not making money any more than was the farmer. This the Commissioner declined to give and, due to the increase in tax rates, we were asked to pay, as stated, a greatly increased amount in actual taxes.

"According to the news item, the Commissioner also said:

"These four railroads have not paid one cent so far to the support of the State Government for the year 1921, to say nothing of 1922.

"This is true, if confined to the state as distinguished from its subdivisions, but the Commissioner should have stated that the reason is that the state has chosen to collect revenues for its support from income and franchise taxes and now collects no ad valorem tax from any one. The ground upon which the Southern Railway declined to pay the franchise tax, as set up in the contest pending in the courts, is because of the over-assessment of its property upon which the franchise tax is based. In 1919 the franchise tax of Southern Railway was \$10,932.00; in 1921 it was \$96,306.00.

"The state averred in his answer to the bill filed by Southern Railway Company that the Southern's property was assessed at its true value. The affidavits on file in the case show that other property generally in the state, taken from an examination of every deed filed from January 1, 1921, to June 30, 1921, showed an average of assessed value to deed value of 66.58 per cent. It does not look fair to assess railway property at 100 per

## Birthday Celebration.

On last Sunday July 9th the children of Mr. and Mrs. F. M. Coffee, of R. F. D. 1 Mars Hill N. C. brought joy and gladness to their heart in honor of Mr. Coffee's 66th birthday. About 10 o'clock Cars, Wagons, and Buggies from Asheville, Elk Mountain, Mars Hill and many other sections seem to be going in that direction. It was soon learned by the folks of this section that there would be a birthday celebration at F. M. Coffee's.

Seven children, twenty one grandchildren and two great grandchildren were present, also a great host of friends and relatives.

We all enjoyed every minute of the day, as friends and relatives gathered with happy greetings it made our heart overflow with joy as sweet memories of our childhood days were brought fresh to our mind.

One of the events of the day, greatly enjoyed by all present, was a sixty foot table prepared on the ground, heavily loaded with every thing our appetite could desire.

Something near one hundred and sixty gathered around the table so nicely prepared. After Mr. Albert Coffee gave thanks for the great spread before us. We all felt that we could one time more satisfy our appetite, as Doctor W. F. Robinson of Mars Hill was present, always ready to assist in case of emergency.

After the good dinner Mr. Albert Coffee the younger son, and the only minister of the family made a good talk. He said he wished to ask the very richest of blessings on the Father and Mother and thanked them in behalf of all the children for teaching them to be christian men and women.

Then Uncle Floyd Father of the children felt that he must thank the children friends and relatives for the love and friend ship. Joy and gladness brought to them and said he wanted us every one to come back again.

It is sweet to grow old when friends emphasize the years with increasing kindness.

cent and other property at 66.58 per cent.

"The reason for not paying the income tax is that other income tax-payers were allowed to deduct interest on borrowed money and this company was not permitted to do that. Furthermore, it was not allowed to deduct rent it paid for locomotives and in other particulars it was discriminating against. In short, this company felt that it was discriminated against in being taxed on a sum which was not net income but included a part of gross income, hence the Southern Railway Company availed itself of the right given it under the North Carolina law to enjoin the collection of an illegal tax, having tendered the tax due on its net income.

"The North Carolina Constitution provides for equality and uniformity of taxation. The Southern Railway management felt that these provisions of the Constitution of North Carolina have not been complied with by the tax authorities. For this reason the company declined to pay until the court determined whether it is right or wrong.

"I should say that the situation of the other railroads is substantially similar to that of the Southern, differing only in amount."

## The Preacher's Song

When I was a sinner the people would say,  
If you want to be converted, you'd better pray  
I trusted in them that had found the Lord,  
For he had promised them a sure reward.

### — CHORUS —

Jesus said, if you go I'll go with you,  
Preach the Gospel and I'll preach with you,  
Lord, if I go, tell me what to say,  
For they won't believe on me.

When I started out to pray,  
Let me tell you what the Spirit say,  
Come unto me, I am the way,  
So I continued in trying to pray.

The more I prayed the worse I felt,  
At last I thought my heart would melt,  
I asked the Lord what I must do,  
I thought my heart would break in two.

My hands were tied and my feet were bound,  
The elements opened and the Lord came down,  
The voice I heard, it sounded so sweet,  
That the love ran down to the soles of my feet.

I turned to see what I could see,  
And my heavenly Father was talking to me,  
I am He who you seek to find,  
I am he who turned the water to wine.

Go tell the people what I have done,  
I'll spare their life for the sake of my son,  
I'll get their feet out of the the clay,  
And set them on the King's highway.

The King's highway is high and straight,  
And angels wait at the pearly gates;  
I'll come again and carry you home,  
And then in sorrow you'll nevermore roam.

Holiness is the King's command.  
Hold on to his changing hand,  
Doubts may rise and troubles roll,  
But God said He'd save your sin-sick soul.

I'll sanctify you and cleanse you from sin,  
And give you the key to that heavenly inn.  
I'll wash your robes as white as snow,  
And the end of your joy you'll ne'rmore know.

I want my saints to be wise and bold,  
And busy like me at twelve years old;  
I was in the temple with the great wise men,  
And made known to them that heavenly inn.

## Death Of Mrs J. J. Ledford. Electric Line

Last Saturday morning the death angel visited the home of Mr. J. J. Ledford, and took his loving wife to him-self. She was born in May 1852. She lived a good christian life and was loved by all who knew her. Their home was blessed by eight children. Three girls and five boys.

She was a member the Caney Fork Baptist, one of her former pastors Mr. R. H. Hips of Asheville was called and preached her funeral.

She leaves a husband and children as follow; Mrs. J. H. McCurry of West Asheville. Mrs. Charlie Henderson of Asheville. Mrs. John Luneford, of Biltmore. Mr. Billy Ledford, Candlor N. C. Mr. Ben Ledford Asheville N. C. Mr. Back and Charlie Ledford of Marshall, N. C. also one sister Mrs. Logan Lunsford of West Asheville N. C. and one brother Mr. Bud Roberts of Marshall N. C. and a host of friends to mourn her loss.

Our mother dear is gone.  
How we miss her tender care.  
O; God help us to walk each day.  
That when God calls for us, we can meet her in that World where parting is no more.

## In Receivers Ship.

Upon authority of Judge P. A. McElroy, resident superior judge, in chambers at Marshall Saturday J. S. Coleman, president of the Asheville and East Tennessee Railway company, assumed charge of the railway property Monday as receiver. The receivership was ordered by Judge McElroy upon the petition of Stanley Howland, vice president of the line, and others. Mr. Howland is executor of the estate of the late Mrs. Mary H. Howland, which holds bonds aggregating \$24,500 of the line.

Liabilities are said to be about \$70,000. The assets, no list of which were submitted, consist of the right of way, rails, trolleys, cars, barns and other equipment of the electric line which operates between Asheville and Weaverville. Through the receivership proceeding the claims will be filed according to their legal preference, and negotiations of sale may be made.

Recently a new agreement has been drawn up, it is understood, between officials of the railway company and the Lakeview Development company, whereby the tracts of the former are to be elevated six feet or more to make way for a proposed lake in Beaverdam valley. The railway company, which at first objected, is understood to have agreed to the terms, now are held up by security holders.

## States Territory Before 1796.

### Old North Carolina Counties In What Is Now Tennessee.

FRED A. OLDS

North Carolina's western region was up to 1796 what is now called Tennessee: a great territory stretching 500 miles, from the Great Smoky mountains to the Mississippi. In other words in early days North Carolina was 1,000 miles, say a third, of the distance across the entire continent of North America. It was in 1796 that North Carolina ceded it to the United States; in other words gave it away. As it was to large to handle and the Smoky mountains were made the dividing line. Before this vast territory was ceded to the United States it was divided into counties of North Carolina, as follows:

Davidson, 1784-1789 senators, Anthony Bledsoe and James Robertson, representatives, Elijah Robertson, Ephraim McLean, William Polk, James Robertson, Robert Ewing, Robert Hayes, Thomas Hardison and Joel Rice.

Greene, 1784-1789, senators, Daniel Kennedy and James Roddy; representatives, Alexander Outlaw, David Campbell, Joseph Hardin, John Ellison.

Hawkins, 1788-1789, senator, Thomas Amis; representative Thomas King, William Coker and James White.

Sullivan, 1780-1790, senators, Evan Shelby, Anthony Bledsoe, Joseph Martin; representatives, David Looney, Isaac Shelby, Joseph Martin, Abraham Bledsoe William Cage, John Scott, Thomas Hutchings, George Maxwell, John Rhea.

Sumner, 1787-1789, senator, Anthony Bledsoe; representatives, James Sanders, William Walton, James Clendenning, David Wilson.

Tennessee, 1789 1790, representatives, Thomas Johnson, John Drew. Washington, 1777-1789, senators John Carter, Charles Robertson, William Coker, John Tipton, John Sevier; representatives, William Coker, Luke Bayer, Jesse Walton, Henry Clark, Charles Allison, Charles Robertson, Joseph Hardin, Thomas Haughton, Daniel Kennedy, Langdon Carter, Richard White, James Stewart, John Blair and Robert Love.

It is of interest to note the fact that almost all these men were born in what is now North Carolina. The county of Washington was in the territory where John Sevier and James Robertson sought to establish the "State of Franklin," which had an existence most of it a struggle, with two governments, of only 6 or 7 years.

When the first legislature of Tennessee met in March 25, 1796, there were four candidates for U. S. Senator and the two elected were William Blount and William Coker, the former quickly, but there was a contest in Coker's case. This Coker served in the legislature of four states; Virginia, North Carolina, Tennessee, and Mississippi, and is buried in Mississippi. Both he and William Blount were born in what is now North Carolina. Coker was a captain in the Revolutionary army, and was with John Sevier and his mountaineers at the battle of King's Mountain, where they literally destroyed the army of Ferguson. He was sent by the "State of Franklin" to Philadelphia to ask Con-

## Rail And Water Rates Philadelphia To South.

Norfolk, Va., June Announcement is made by the Southern R. R. System of the establishment of rail and water freight service between Philadelphia and the South in connection with the Inland Steamship Company, via Pinners Point, the Southern's terminal opposite Norfolk.

Rates with the usual differentials under the all rail rates will apply on traffic moving via this route between Philadelphia and contiguous territory on the one hand and points in the Carolina, Southeastern and Mississippi Valley territories on the other.

The Inland Steamship Company has a line of self-propelled barges with daily service between Philadelphia and Norfolk. Freight leaving Philadelphia one day will be delivered at Pinners Point the following morning in time for forwarding to the South on the Southern's fast manifest freight train, No 53.

## Announce Engagement of Miss Margaret West to Dr. Dewitt Ray Austin

Mr. and Mrs. James Newton West of Marshall, announce the engagement of their daughter, Allie Margaret, to Dr. Dewitt Ray Austin, of Charlotte, the marriage to be solemnized in the early autumn. The announcement of the engagement and approaching marriage of this popular young couple will be of State wide interest.

Miss West is well known in this city. She was educated at Converse and Queen's College and is noted for her musical talent.

Dr. Austin is a prominent surgeon of Charlotte. He was educated at the University of North Carolina, Jefferson Medical College, Philadelphia, and is a post graduate of the University of Pennsylvania. He is the son of Dr. and Mrs. James A. Austin, of Charlotte, and is well known throughout the State.

## Oldest Man In The World Dies

Louisville, Ky., July 10.—John Shell, 134 years old, reputed to be and doubtless was the oldest man in the world, died Saturday at Cressy Creek, near this city.

Among his surviving children are two sons, one aged 90 years and one aged 7 years.

gress to admit it as a state. Coker's home was near Bristol, Tennessee-Virginia, which was then disputed territory, claimed by both North Carolina and Virginia. William Coker, in 1782, rode horseback from his home near Bristol to Hillsboro, N. C., where he sat in the legislature, then rode to Virginia and sat in the legislature of that state.

The official record at Raleigh shows that in 1778 William Coker was a representative in the legislature but that he was declared ineligible because he held another office. It shows that he was a senator in the legislature in 1782 and again in 1783; from Washington county, in what is now Tennessee and that in 1788 he was a representative in the legislature from Hawkins county.

SOLEY KIDNEY PILLS  
FOR BRONCHITIS, NEURALGIA AND BLINDNESS