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THE NEWS-RECORD

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NOTICE TO TAXPAYERS

The following letter addressed to the County Commissioners of Madison County will fully explain itself. This act was passed by the last Legislature relating to the collection of taxes, and you are requested to take due notice of same. Don't "cuss" the poor tax collector. She can't help it.

W. G. BUCKNER, Chairman.

TO THE COUNTY COMMISSIONERS AND THE COUNTY ACCOUNTANTS

The County Government Advisory Commission has received many inquiries concerning the application of the Act to provide for the collection of taxes within the counties of the State and for settlements of the same. After a conference with Dr. E. C. Brooks, Chairman, I feel that it will be helpful to issue a circular letter setting forth the provisions of this Act as they apply to the counties of the State.

The purpose of this Act is to insure a settlement by the Sheriff or other tax collecting officer on the first Monday of July. The Commissioners therefore have certain latitude which may have been overlooked. I call your attention then to the steps leading to this settlement on the first Monday in July.

1. Section 4 specifies that the tax collector shall make a report on the first Monday in May of the uncollected taxes for the current year.

2. The County Commissioners then are required to order a sale of all land for taxes where the taxes have not been paid. This advertisement of sale shall run for four consecutive weeks. It is the duty of the Commissioners to fix the time when this advertisement shall begin. This advertisement is the most important duty for the Commissioners to perform. If, for example, for good and sufficient reasons the advertisement can not begin before the 10th or the 15th of the month, then the last advertisement can not appear before or about the 10th or 15th of June.

3. On the first Monday in June the tax collector shall report all who have not paid their taxes on that date and the Commissioners shall then order the same to begin after the last advertisement has appeared in accordance with law. This may throw the first or second week in June and this sale may be continued from day to day until the last of June. It should be completed on the 30th of June in order that the tax collector may settle with the Commissioners on the first Monday in July.

After consulting the Attorney General I think this is a fair interpretation of the Act and I advise you accordingly. You will have two months from the first of May to the 30th of June to comply with the provisions of this Act. We call your attention to tax deeds and foreclosures of certificates of sale which fix a penalty of 20 per centum per annum from the date of sale. If the Commissioners fix the date of sale for a piece of property about the 15th of June and taxes are paid before the sale is made, there will of course be no interest charges.

C. M. JOHNSON,
 County Adviser.

IS OUR SYSTEM OF TAXATION JUST?

The Federal government and state government as independent sovereigns functioning in their respective capacities, and minor agencies—the counties and municipalities, busily engaged and vying with each other in indulging in wild orgies of extravagance in their expenditures—seek to adjust income to expenditures, seemingly unmindful that expenditures ought to be adjusted to income. Each of these agencies pursues its own course and way, acting independently and in utter disregard of what the other may undertake, each seeking to accomplish its own ambitious projects and with rash inconsideration of what the others are doing; and yet, while theoretically each is operating in its own sphere, nevertheless the members of one body politic are part of each one of those other bodies politic. There is the inevitable duplication of effort. You may ask, why a jail and a police station in one and the same community, the detention of offenders pending trial? The determination of the government to punish the minor offenders, taken on the aspect of the ordinary police judge's courts; the same is true of our state courts; all of which is the embodiment of the ideals, the aspirations, the forces of a hundred and fifteen million people—prosecuting

some minor offender for a slight misdemeanor, has an almost laughable aspect, and we are reminded of David's remark, "For the king of Israel is come out to seek a flea, as when one doeth hunt a partridge in the mountains."

But not content that the sovereigns—that is, the federal and state governments—and the agencies of the latter—namely, the counties and municipalities, are exercising the power of taxation, it is now the habit of the states to indulge in the creation of minor satellites, the specially created boards of districts, improvement of roads, streets, putting up unnecessary buildings and perhaps many other things not actually needed, and each undertaking to accomplish the object of its creation by the levy of special assessments, without limit and without stint, even to the point of confiscation, if we are to believe conditions now prevailing in this behalf of our great commonwealth.

Each government and governmental agency now acts independently of the other, levying and measuring its taxes by its expenditures, and not by the hardship or burden that the cumulative taxes of all assessing agencies may load upon the taxpayers. Each government and its agencies seem possessed of a diabolical ingenuity in devising ways and means and objects of taxation.

For assessment purposes, property may have a legal, superimposed upon an economic aspect and each be deemed a unit for the purpose of taxation; whereas it follows that the property may be taxed as a unit to the owner of it, and that the indebtedness which he owes, and which is secured by mortgage upon the property may be taxed to the holder of the obligation, for which the identical property is pledged as security. Then too, we find the merchant with heavy receivables as well as heavy payables. Deducing the latter from the former, he may find his net wealth to be of an inconsequential nature, yet the state and taxing authorities look on them as merely receivables as constituting wealth, and ignores the payables in ascertaining a basis for taxation; for the legislature well knows the ways of addition, but forgets the ways of subtraction.

We are afflicted with indirect taxes, capitation or poll tax, license tax, privilege tax, excise tax, ad valorem tax, property tax, mortgage tax, inheritance tax, sur tax, transportation tax, insurance tax, beverage tax, cigar and tobacco tax, income tax, drainage tax, reclamation tax, road tax, library tax, school tax, hotel tax, coffin tax, and so on ad infinitum, until we have a veritable mess of all kinds of taxation.

Politically and geographically, territorial boundaries divide this country into many states. In all aspects, save from a political and territorial viewpoint, commerce and highly developed transportation have wiped out these boundaries, so that, economically viewed, the states form a compact whole. Yet there is little, if any, restraint, on the power of each of the sovereign states to tax whatever may be within it, regardless of the locus of the owner, and the supreme court of the United States has adverted to the necessity of caution in cutting down the power of taxation upon the strength of the 14th amendment. Nor does that amendment restrain double taxation, nor does it prevent unequal taxation, so long as the inequality of taxation is not based upon arbitrary distinctions.

And, in keeping with that, all bills receivable, obligations or credits, however evidenced, arising from business done within the state, may be assessed within the state and at the business domicile of a nonresident. For it is said, "It is situs of the debt which determines the legality of the taxation in all cases and unites them under the principle expressed in numerous cases passed on by our courts. That the law regards the place of origin of negotiable paper as its true home to which it will return to be paid, and its temporary absence can be left out of account. While on the other hand, negotiable paper representing the credits so taxed has such tangible form as to be itself a taxable entity, other than that of the obligation it represents. And so again applying the maxim, "Mobilia sequuntur personam," the membership in exchange, being personal property without a fixed situs, has a taxable situs at the domicile of the owner. While on the other hand it is competent for the state to fix the situs of the membership for taxation, whether held by a resident or a nonresident, in the place in the state where the exchange is located. And still other illustrations might be added, so that withal we have, "Chaos erected into a system, with no loss of the chaotic and with no system."

Undeniably, the seriousness of the situation is intensified by the incessantly increasing rate of taxation. Nor are the augmented taxes of much avail, for disbursements constantly outrun receipts. Our plight is deplorable. The fruits of the tax levies are anticipated long in advance of their collection, and overdrafts have displaced balances. We exhaust the present and disable the future. Egotistically and in spirit of selfishness we assume that the civilization of today marks the ultimatum of progress, and that, in fulfilling and satisfying our needs and requirements, we have anticipated and met those of the coming generations. In an endeavor to carry on, the present borrows from posterity with small purpose of meeting its obligations, & invites sad sanctions bond issue upon issue, mortgage upon mortgage,

pledging the present and chaining the future, until even all eternity, with the aid of our venerable friend Diogenes, will be unable to find a vestige of an equity of redemption. We have reviewed, we have criticized, we have condemned. Well may we ask, is there no relief? Is there no cure? Is there no panacea? Those questions, only the days to come can answer. There will be no success, no staying of the onward march of the disease, until there is a restoration to sanity in the administration of public affairs and public finances, a realization that expenditures must be fitted to the income, and the development of a spirit of denial in government, as well as in private affairs. There must be retrenchment and an elimination of duplication of effort, of waste, and of extravagance. There must be a recognition that the principle of thrift is a virtue that is as vital to the well-being and the success of governmental undertakings as of individual ambitions. There must be ingrained in the public mind the fixed determination to abandon their present evils, and in a spirit of reform to adopt as a policy that the undertaking of all projects, and the imposition of taxes to accommodate the same—not that the individual shall be whipped into meeting that same, regardless of the hardship which it may impose upon him.

We must no longer listen to the sophistry of those who argue that the ability to undertake and to accomplish is measured by the ability to mortgage, forgetful that the bequest of the burden must necessarily handicap the future in its ambition to attain and realize its ideals; for the present is blind that cannot see that the future will be equally ambitious. Apart from the incultation of this homely philosophy of Poor Richard, order must be brought out of chaos. We must develop coordination between nation, state, county and municipality. Independence of action must yield to co-ordination. No longer should each be permitted to pursue its uncontrolled way.

There should be abolition of many of our taxing agencies, and their consolidation into one, so that taxes levied shall be proportioned to the ability of the taxpayer to pay and discharge his obligations to the government, rather than the present viewpoint of governmental requirements and demands. That can not be accomplished in a day is reasonable to be anticipated, but then it's true that no great reform was ever brought to pass quickly. Each of the Amendments to the Constitution, from the 13th to the 19th, inclusive, is the fruits of agitation, and when once the people awake to a full realization that we invite disaster if we continue in our present reckless, headless, foolhardy and chaotic methods of raising money for governmental purposes, there will be added another amendment to the Constitution."

Multiplicity of offices with every little fellow having his particular hobby to satisfy, and getting before our legislative bodies with their schemes, all of which carry a levy on the taxpayers, should be stopped. In this day of unreasonable taxation, the business man, farmer and laborer is actually suffering for things needed by their families, and a very small part of this need is supplied by any governmental agency.

—IRA PLEMMONS.

FROM THE NEW MAYOR

TO THE CITIZENS OF MARSHALL:

I wish to thank the people of Marshall for placing their confidence in me and electing me Mayor of the City of Marshall, and wish to state to the people just where I stand and what my intentions are.

- 1st. I ask the cooperation of every Citizen in the town.
- 2nd. I stand for a clean town in every respect.
- 3rd. I will stand by the Officials and enforce the laws according to my Oath and carry out any progressive move that I think is a real benefit to the town or the Citizens of the Town.

Don't feel because you voted for Mr. Sprinkle or Mr. Bryan that I have cool feelings toward anybody for I haven't and want you as my friends also, as I need your help. Also I decide with you that both my opponents were first class men and I highly respect them.

Thanking you again,
 Yours to serve,
 GROVER C. REDMON,
 Mayor.

PIONEER CLUB TO MEET MAY 13

Editor News-Record:
 Please announce in your paper that the Pioneer Club will meet at Mr. G. R. Merrell's the 13th at 2:30 P. M. The program will be by the young folks under the leadership of Miss Clara Merrell, and we hope to have a nice time. Everybody cordially invited to attend and help boost the Club.

R. C. ELLER, President of the Club.

Mrs. O'Rafferty: "I hear he is a philanthropist."
 Mrs. O'Flannigan: "Yes, he offered to will \$100,000 to the widdy of the Unknown Soldier."

TOWN ELECTIONS IN MADISON LAST TUESDAY

Big Vote Polled in Marshall

The municipal elections last Tuesday in the three incorporated towns in Madison County resulted as follows:

- ### MARSHALL
- In Marshall, Grover C. Redmon was elected Mayor; Reuben N. Ramsey, Claude Sawyer and Fred E. Freeman were elected aldermen; and Cloyd L. Henderson, policeman. The vote was as follows:
- | | |
|----------------------|-----|
| FOR MAYOR | |
| J. Herschel Sprinkle | 141 |
| Grover C. Redmon | 238 |
| Lee Bryan | 20 |
| FOR ALDERMEN | |
| Reuben N. Ramsey | 300 |
| Claude Sawyer | 296 |
| Fred E. Freeman | 238 |
| Guy V. Roberts | 161 |
| William A. West | 152 |
| FOR POLICEMAN | |
| J. Manuel Robinson | 107 |
| Thomas J. Anders | 24 |
| Jerry Ramsey | 96 |
| Charlie Ramsey | 78 |
| Wolford L. Twigg | 35 |
| Cloyd L. Henderson | 122 |
- Elihu Rector and Wiley H. McHone withdrew.

MARS HILL

In Mars Hill, where two factions had developed on account of the proposed issue of bonds for city water, the result of the election is that T. J. Murray is Mayor and R. Y. (Bob) Tilson, Prof. R. L. Moore and L. J. Carter are aldermen. This seems to indicate that Mars Hill will issue bonds for a city water supply. The vote was as follows:

- | | |
|--------------------|-----|
| FOR MAYOR | |
| T. J. Murray | 161 |
| W. O. Connor | 90 |
| FOR ALDERMEN | |
| R. Y. (Bob) Tilson | 162 |
| R. L. Moore | 140 |
| L. J. Carter | 123 |
| P. C. Stringfield | 119 |
| W. L. George | 116 |
| R. S. Gibbs | 88 |

HOT SPRINGS

In Hot Springs, C. G. Parris was elected Mayor, W. A. Lewis, D. J. Price and Roy Plemmoms, aldermen. The vote resulted as follows:

- | | |
|---------------|-----|
| FOR MAYOR | |
| C. G. Parris | 110 |
| C. C. Brown | 42 |
| J. D. Hensley | 45 |
| FOR ALDERMEN | |
| W. A. Lewis | 142 |
| D. J. Price | 111 |
| Roy Plemmoms | 124 |
| Lattie Brooks | 123 |

BILLS PASSED BY REPRESENTATIVE MCDEVITT

Copies of Bills passed in the last General Assembly by Representative McDevitt. Others will appear weekly until they are all printed in full in this newspaper.

A BILL TO BE ENTITLED AN ACT TO VALIDATE CERTAIN PROCEEDINGS AND BONDS OF THE TOWN OF MARSHALL.

The General Assembly of North Carolina do enact:

Section 1. The proceedings of the Board of Aldermen of the town of Marshall, adopted December seventh, one thousand nine hundred and twenty-six, January eleventh, one thousand nine hundred and twenty-seven, and February eighth, one thousand nine hundred and twenty-seven, authorizing and selling sixty-five thousand dollars street bonds of said town and levying a special tax therefor are hereby validated and said bonds may be issued and said tax levied accordingly.

Sec. 2. This act shall be construed as an exception to House Bill Number Three Hundred and Forty-seven—Senate Bill Number Three Hundred and Nine, entitled "An act to prevent the issuance of bonds by the town of Marshall without a vote of the people," and that only as to the sixty-five thousand dollars street bonds authorized herein, the remainder of such act heretofore enacted by this General Assembly shall continue in full force and effect.

Sec. 3. This act shall be in force from and after its ratification.

NEW BOARD MEETS

The new town council met Wednesday evening at 7:30 and organized. Mayor Redmon presided and Mr. R. N. Ramsey was made secretary and treasurer. Mr. F. E. Freeman was made the committee on streets, Mr. Claude Sawyer, on water, and Mayor Redmon, F. E. Freeman and G. L. McKinney on building. Other matters were discussed but no action taken.

"I'm going to marry a pretty girl and a good cook."
 "You can't. That's bigamy."

MADISON COUNTY BASEBALL LEAGUE ORGANIZED

SELL CHESTNUT TREES DEAD FROM BLIGHT

Chestnut blight which is spreading throughout the mountain section of North Carolina may be controlled to some extent and a profit salvaged from the dead trees by cutting the marketable timber for sale.

"Chestnut blight has about destroyed the chestnut trees of the North where the disease gained its first foothold and is spreading slowly but surely through the mountain section of the South," says G. W. Fant, plant disease specialist at State College. "The disease has gained its strongest foothold along the easterly slopes of the Blue Ridge though specimens have been collected from every county in the mountainous portion of the State. The dead trees supply a source of infective material which may be eliminated if the best of these are cut and sold for timber."

Farmers of Western North Carolina have been noticing the death of their chestnut trees for some years. There is first a rapid death of limbs while the trees are in foliage. The trouble is caused by a fungus which enters cracks or wounds on the bark and then spreads rapidly throughout the bark tissue. The foliage wilts and the smaller branches, the disease spreads to the lower limbs and finally the whole tree is killed.

Mr. Fant states that following the death of the tree, sapwood decay begins and later the heart wood becomes involved. The problem of salvaging the chestnut before it becomes worthless as timber should therefore occupy the attention of every owner. Chestnut timber is used extensively for telegraph and telephone poles, yard lumber, mill work, core stock, tanning wood and other purposes.

Those who have dead trees on their farms should cut them out for sale before they decay, states Mr. Fant.

DOLPH BRYANT KILLED BY TRAIN

WAS SITTING ON TRACK BETWEEN CARS ON SIDING

Dolph Bryant (colored) of Hot Springs, an honorable and well known man about 65 years of age, was instantly killed at Rollins Thursday about noon, while working on the extra force on the railroad. He had taken a seat on the railroad in the shade of some box cars on the siding and was eating dinner, when the switch engine backed into the siding unexpectedly to him and pushed the cars over him.

Teacher: "The sentence, 'My father had money,' is in the past tense. Now, Mary, what tense would you be speaking in if you said, 'My father has money?'"
 Mary: "Preterense."

The housewife may easily make a budget of the canned fruits and vegetables needed by her family thru the winter and can these in summer. Mrs. Jaza S. McKimmon states that 1,061 women did this last year.

MARS HILL, HOT SPRINGS, WALNUT AND MARSHALL IN LEAGUE

Representatives from the above named towns in Madison County, met in Marshall last Monday at 7:30 P. M. and organized what is known as the Madison County Baseball League. The towns were represented as follows:

- Mars Hill—Coach Roberts, John Ammons, and Harry Carter.
 - Hot Springs—George Lippard, Roy Plemmoms, Tom Davis.
 - Walnut—Dr. J. H. Hutchins, Hubert Davis, Cecil McDevitt.
 - Marshall—A. W. Whitehurst, Dr. W. A. Sanis, Beulah Tweed.
- Dr. J. H. Hutchins was elected President of the League and A. W. Whitehurst, secretary.
- Each of these towns is to furnish a team of local boys from its towns or local territory and appoint a director, who is to meet with the president and secretary to transact business. Each town is to have an umpire who is to follow the team and help the home umpire with every game. They are to play Saturday afternoon.
- The directors are to meet in Marshall this Friday night and arrange a schedule.

BOX SUPPER AT WALNUT

SATURDAY, MAY 7, 8 P. M.

A box supper will be held at Walnut Saturday, May 7, at 8 o'clock P. M. Admission will be free. The ladies are invited to bring boxes, cakes, and pies. The proceeds will be used for the benefit of the Walnut baseball team now in the Madison County League. Music will be furnished by Conn's Orchestra of Asheville and others.

SET TOBACCO CLOSER ON FERTILE LAND

Coarse, rough tobacco generally produced on soil that is very rich in humus or nitrogen may be avoided by the simple expedient of setting plants closer together on the rows.

There are some fields or parts of fields such as turn row ditch banks or where a legume crop has been grown and turned under, where it is impossible to produce a good quality of weed. The leaf grows out coarse and rough. Where this condition prevails, tests made at the Tobacco Branch Station near Oxford indicate that the plants may be set as close as 12 inches apart on the row with the rows four feet.

On one plot where a crop of either soybeans or cowpeas has been plowed under, every other year for twelve years, 1,000 pounds per acre of an 8-3-3 fertilizer was added and the tobacco then set 12 inches apart on rows four feet apart. This gave approximately 10,900 plants to the acre. The tobacco from this plot matured nicely, had plenty of size and body and cured out with good color. There was no rough, boney, diseased tobacco in the whole plot. Yet this invariably happens with ordinary settings on soils which have had such treatment as plowing under legume crops.

Last year was the first time that tobacco has been tested with settings as close as 12 inches. Heretofore, the settings have been made 18 inches apart in the row. However, farmers who have a piece of land which they consider too rich to grow out a good grade of leaf, should test out this result and try putting their plants closer together on the row, say agronomy workers at State College.

CULLOWHEE CAMPUS GREATLY IMPROVED

With the arrival of spring, many improvements are being made on the campus of the Cullowhee State Normal School. Shrubbery of all descriptions, including spruce, balsam, white pine, lilac, and snow balls, is being planted in various places. Several men have been engaged in sowing grass seed and in laying sod. A stone wall, which will be ornamental and at the same time prevent erosion of soil, is being erected around each end of the Moore Building. Two modern tennis courts are being prepared for the use of students and teachers who love this sport.

Tom Tarheel says he may not make much money this year but he is certainly going to stay out of debt.

It is not much trouble to poison cutworms as a little poisoned and sweetened bran will do the work.

There were 13,274 club women and girls in North Carolina last summer who canned 940,210 quart of vegetables, fruits and meats for use during the past winter.

The demand for good dairy cows continues. Tarheel dairymen will find added profit from their herds by growing out the best heifers.

Funk—"Who was that dirty looking fat girl I saw you with?"
 Wagalls—"You mean my sister?"
 Funk—"No, the other girl; the tall, slender one."