

AUDITOR'S AFFIDAVIT IN REGARD TO SCHOOL BUDGET.

I, J. N. White, Auditor of Madison County, do hereby certify that the following is a true and correct report of the School Budget as it was submitted to me on July 2nd, 1928.

Current expense fund.....\$71,863.83
Capital outlay fund.....1,900.00
Debt service fund.....21,108.88
\$94,872.71

The above amount is what the School Board is asking for to run the six months schools for the next year. This amount would call for 91 cent levy on the \$10,444,342.00 estimate property valuation. The above does not include the interest on the \$58,000.00 bond issue made last year to cover the board of Education deficit which would amount to \$2,907.25, and an extra levy of 3 cents which the law says the Board of Education must put in their budget. So that would make the tax levy 94 cents at the very least.

Public Local Laws 1925, Chapter 17, Section 2 provides that the County Commissioners shall set apart five per cent of all taxes collected in Madison County for any and all purposes whatsoever, for the purpose of paying salaries of the offices of Madison County. Therefore \$4,743.63, 5% of the \$94,872.71 would call for an extra levy of 4 cents.

The last legislatures passed a law that the County Commissioners should borrow money for the Board of Education on short term notes in anticipation of taxes to run the schools and make the school budget net, which the County Commissioners did. On July 1st, 1928, there is uncollected taxes to the amount of \$21,522.87. Of this amount the Board of Education's part would be \$9,493.80 which amount has to be borrowed by the County Commissioners to make the school budget net as the law directs. This amount is reserved with the balance in the bank to the credit of the Board of Education to pay off short term notes borrowed for them which will be due August 23, 1928, for \$25,375.00. Placing this amount in the budget as the law directs will make the levy for school purposes at least \$1.11 provided the Board of Education can't cut their budget in some way.

The Board of Education claim to me that the last named items, that is all items mentioned, except the \$94,872.71 should be taken care of by the General County Fund and not by them. This, as everybody knows, can't be done, it has to be taken care of by the Board of Education.

This is a matter to be adjusted by the Board and not by me. As to the levy I have nothing whatever to do with it, but only have to put the facts before the Board, and there my responsibility ceases. I have tried to be fair and impartial to both boards as I know how to be, and I certainly would not want to place a burden on either one that is not just and right. I wish to say further that the Board of County Commissioners, their attorney, nor any one else has had anything to do with my budget or had anything to say or suggest in what I have said. I am doing this myself in the best way I know how to bring the facts before the people as they exist. As to the financial report appearing in last week's News-Record, that was taken from my budget, and are the facts as they exist, and the County Commissioners had nothing whatever to do in making the report or suggesting in any way how it should be made.

As to the levy being \$1.11, the budget had never been passed on by the Co. Commissioners, and won't be until some time in August, and as to what the levy will be, I don't know, but I do know that the foregoing amounts out side of the \$94,872.71 must be

taken care of in some way, and I would like for someone to show me a different way. Then I will have no more to say, as the General County Levy can not exceed 15 cents.

Since writing the above I have received instructions from Chas. M. Johnson, Ex Secretary Co. Gov. Com., which would change my estimate to some extent, that is the property valuation might be increased to a small per cent, but would not change the levy very much. That is all up to the County Commissioners to be thrashed out later.

Respectfully,
J. N. WHITE, County Auditor.
Sworn to and subscribed before me this 18th day of July, 1928.
J. HUBERT DAVIS, Clerk C.

BAPTIST S. S. RALLY

The 4th meeting of the Baptist Sunday School Progressive Campaign was held with Middle Fork church Sunday, July 15, 1928. Addresses were delivered by Messrs. L. D. Edwards, Supt. Mars Hill Intermediate Department and Lester Bradley, president of Mars Hill B. Y. P. U. The meeting was under the directorship of Mr. Fred Jervis of Mars Hill, leader of Group No. 1.

DUKE FOUNDATION WILL DONATE TO HOSPITAL

The Duke Foundation Company represented by Dr. Rankin, of Charlotte, N. C., made the following statement yesterday to a Marshall Physician that the Trustees of the Hospital Fund would be glad to make a donation of \$37,500 to Madison County to be used in the construction of a hospital. The only condition under which this gift is donated is that an equal amount be raised by the Citizens of Madison County, either by private subscription or by popular vote. Thus the maximum contribution the County would be required to make on a \$75,000 Hospital would be \$37,500. This is made possible through the gift of James B. Duke. In order to still further reduce the burden of the County, if indeed it is a burden, it is possible for an individual subscriber to the Madison County Hospital to have the Hospital named as a memorial to him or to a memory of a member of his family for a contribution of say \$20,000. Thus an enduring \$75,000 memorial could be obtained for considerably less than that sum. The hospital is to be constructed of brick and concrete with completely equipped wards, operating rooms, and patient department, x-ray and pathological laboratory. Dr. Rankin is enthusiastic over the idea of making a medical center in Marshall, believing that by placing Hospital facilities within reach of the citizens of Madison County at a minimum of cost, he will be fulfilling the trust imposed in him by the late James B. Duke, whose proportions as a philanthropist are known only to those who have studied his life.

Location for the hospital has not been decided upon. All available places will be considered, then the most adaptable location will be approved by Dr. Rankin.

Before the hospital is built, however, the county must do its bit by voting the required amount. This of course is left to the discretion of the individual voters who are given an opportunity to vote favorably to a proposition which concerns them and their families vitally.

The aid of the masons, of the churches and ministers, of the Woodmen of the World, the Ladies Aid Society, Women's Missionary Society, Parent-Teachers Association and all other religious and charitable organizations is solicited. The management of the sick is still as closely bound to religion as it was in the day when the minister was called upon to minister to the sick.

Let's get this hospital for Madison County.

Red letter days on the farmers' calendar for June are those included in Farm and Home Week at State College, July 23, 24, 25, 26 and 27.

Songs of Plain Folks

The Banker

Rich banker?—only in a way.
I'm rich in friends.
My bank—the town has learned to say—
Borrow and lends
Friendship along with common gold;
And so, perhaps,
I'm wealthier—and happier—
Than richer chaps.

My bank is small but it has seen
The big ones fall;
I've never hovered in between
Millions and—jail.
Folks all deposit faith as well
As dollars here,
And I pay solid four per cent
Year after year.

People think I'm hard sometimes.
That's the cost
Of shepherding their neighbors' dimes
So none are lost.
A banker keeps his truest friends
By careful ways.
Rich? Well, I'm rich in dividends
That friendship pays.



1916 FLOOD HERE REMEMBERED

Twelve years ago last Monday, it will be remembered, Marshall was buried beneath the murky, muddy waters of the French Broad River. It is very interesting to hear the older citizens of the County tell about the 1916 flood, and various things that happened then, during the flood which wrought thousands of dollars of damage along the course of the stream from the Buncombe County line on through to Tennessee.

Banjo And Guitar Experts Shun The Music Teachers

The following article is in regard to a couple of young boys formerly of Bluff, N. C. in this county and was taken from the Spartanburg, S. C. Herald.

A good substitute for a music teacher has been found by Henry and Russell Black, schoolboys of Arcadia.

A year and a half ago, neither knew the least thing about playing the banjo or the guitar, but today both are rapidly becoming expert in plucking the instruments and as musicians are regarded somewhat as prodigies.

They are preparing to cash in on the stage, having already become widely known in this section. They have played for luncheon clubs of Spartanburg and for churches and entertainments over the county, their work in this direction having provided them with more pocket money than other kids usually have.

The brothers, with Thomas Lewis and his eight year old brother, Lester Lewis, both pianists of promise, were playing an all day engagement in the window of Rice's Music store yesterday afternoon, when J. B. Black, father of the stringed instrument coaxes, unfolded the secret of their music training.

"No, sir," Mr. Black, who is outside carpenter at Arcadia, said rather proudly as he indicated his sons with his thumb, "they have never studied a note. They picked up everything by listening to a phonograph."

"They did buy a little chord book from the music store," he confided, "and I helped them along at first."

It developed that Mr. Black is handy with a stringed instrument, as is his wife and, in fact all his family.

That accounts for his sons' ability, he believes. He does not discredit the study of music, but declares that it does most people little good if they have no ear for music and is consequently a waste of time.

AT FOSTER CHURCH

The French Broad Baptist Sunday School Convention will meet at Foster Creek church July 28-29.

TALKS BY BION H. BUTLER

When I started to inquire into whether the state correctional institutions and charities were affording a value for what they cost I had no definite idea of what would be the outcome, but a little chasing around among the institutions and a small degree of familiarity with the costs and the origin of the money has given me a sort of humerous notion of the whole business. The work that the institutions are doing is so creditable and constructive that it would be worth many times what we heid thought it costs the state. This is so apparent that it is conclusive without going much farther into the subject. The excellent results every one of the institutions is securing rather suggests that we should enlarge the scope of all of them because of their value to the people of North Carolina, and all the more so because we are getting more for our money than many had suspected, and also because we are not paying anything like the money that has been supposed.

ASHEVILLE OPERA SEASON TO ATTRACT MUSIC LOVERS.

Asheville's 1928 season of grand opera will attract to this city a larger crowd of music lovers than have attended any previous music festival of this sort held here. Applications for season reservations in the City Auditorium where the operas will be staged have been received by officials in charge of the event, an entire month in advance of the opening date of the opera season. Eight operas will be presented by the San Carlo Company during the week of August 13 to 18 by a cast of artists superior to any group of singers ever brought to Asheville.

Two stars new to audiences attending the Asheville Opera season will be presented this year, by Fortune Gallo, the impresario of the San Carlo organization. They are Fernando Bertini, noted Italian singer and Della Samoiloff, daughter of the late dramatic tenor of the Metropolitan Opera Company.

The operas which will be presented during the week are scheduled as follows: Monday, August 13—"La Boheme;" Tuesday, August 14—"Lucia;" Wednesday, August 15 (Matinee), "Tales of Hoffman;" Wednesday, August 15, (night) "Carmen;" Thursday, August 16, Madam Butterfly;" Friday, August 17, "La Gioconda;" Saturday, August 18, (Matinee) "Romeo and Juliet;" Saturday, August 18, (Night) "Aida." "La Gioconda" is a new opera to Asheville audiences, the others on the list having been presented here in previous seasons.

Coming at the height of the summer season in this resort region the grand operas are always well attended by visitors from other sections of the country. Among the other leading artists who will take part in the operas of the 1928 season are Bianca Soraya, dramatic soprano, Dimitri Onofrei, lyric tenor; Tina Pagri, coloratura soprano; Coe Glade, Hizi Koyke, Japanese soprano who will sing the part of "Madam Butterfly," Ethel Fox and Henri Scott.

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over a million dollars on insurance companies and agents and on premiums paid is probably a more direct tax than most others, for that comes out of the people who have property insured. Then comes taxes on foreign and domestic corporations, and while we of North Carolina pay our proportion of these taxes the naked truth is that the people who buy the products these corporations make, pay a large portion of these taxes. North Carolina is a great distributing state. The tobacco our factories make goes all over the world and every individual who buys an ounce of North Carolina tobacco is helping to pay North Carolina's operating expenses. The cotton mills send much of the product of their mills to other states and countries, and those other states and countries in buying these things finds tied in with the cost of making them the taxes laid on corporations in North Carolina. The railroads, the telegraph companies, and other corporations that do business in and through the state pay liberal taxes, and not only local business contributes there, but every train load of stuff hauled thru North Carolina helps us to care for our defectives and to broaden our public institutions of all kinds. Everything that is manufactured in North Carolina and sold outside the boundaries of the state brings back when it is paid for, a portion of the taxes of North Carolina, and thereby adds its contribution to the expenses of our charitable and correctional institutions.

It will be seen, therefore, that when we consider the cost of our charitable and correctional institutions we are not paying as much toward their support as we have thought, and also that we are getting more for the money that we pay and that outsiders pay for us than we had supposed. Every time a chinaman in far away Asia lights an American cigarette he is helping to pay the costs of running the asylums, the training schools, the various institutions, and likewise to help pay the governor's salary, the cost of the courts, and all the other agencies that call on the state exchequer for money. The cotton oil that goes to Italy and France to make olive oil helps pay the North Carolina taxes, and every man who uses a Cannon towel on a Pullman car, or in a hotel or anywhere else in the realms of civilization contributes to North Carolina's revenues. The Florida winter visitors drop in their little share for riding down through our state, and wherever North Carolina textiles enter into the comfort of human kind a moderate proportion of the selling costs to the consumer comes back to help Ben Lacy meet the pay rolls that steadily call on him for coin.

Andrew Mellon, Secretary of the Treasury of the United States, and shining light in the Aluminum company which operates over at Baden, is a wonderful tax collector for North Carolina, for Mr. Mellon's company is permitted to add to the revenues of this state, and as the products of the company go to all the quarters of the earth, practically every nation is helping to pay for the operation of our state and its different branches, until it is proper to forget to worry about what these correctional and charitable institutions cost.

All states are not as favorably situated as North Carolina is, for few states come so near having a monopoly of exportable things as we have of cigarettes, for instance. North Carolina is the chief tobacco growing state of the union, or of the world for that matter, and as tobacco is taxed from the time it is thought about until it has served its purpose and gone up in smoke, we make a comforting clean up in that direction. The nearest approach was seen in Illinois and Pennsylvania when the big distilleries in those states collected taxes from all over creation. But these merry days are gone forever. North Carolina has a big share of the aluminum monopoly and Mr. Mellon is one of our most dependable stand-bys. Another source of complex income is the railroads and their underlying factors. The roads are taxed to begin with. Then their express service is taxed, and the corporations that do business on the roads. The factories that make ice to ice the cars in transit are called on to put a little something in the contribution box just to show a friendly feeling. According to a bulletin from the National City Bank the railroads pay five and one half per cent of their total income in taxes. This is one fourth more than they pay their stockholders in dividends. And the

power and light companies we damn so vigorously pay the state a lot of money.

The revenue of the general fund of the state annually now is in the neighborhood of fourteen million dollars a year. That would be a large sum if we had it personally to pay—something over five dollars a year each. But so much of it comes from sources that do not touch us, and so little from sources that we feel directly, that it can hardly be looked on as much of a burden. Of late years an intelligent and sound working budget has been adopted, and everything that asks for money has to show cause and establish that cause to the satisfaction of the governor and the budget board. Fortunately Governor McLean is a business man of practical experience and a man rather cold-blooded when it comes to business, so he does not allow much to get past that is not worth while. He has been able under the modern legislative authority to administer the state government as a business proposition, and from what I have seen of different states of the Union in my day I am of the opinion that North Carolina is getting for the money contributed about as satisfactory return as is obtainable under popular administration of government. What is another gratifying situation is that as North Carolina is passing swiftly into a much broader industrial position among states we are making the advance on a positive and sound financial basis, and the recognition of this basis is shown by the reputation the state holds in the money markets. North Carolina has had a favorable interest rate on its big borrowing, and one that some people cannot understand. But the New York bankers know why. One of the reasons is the big annual output of farm and factory product, in which North Carolina stands above its class as regards population and similar rating, and the big share of the stuff that is sent to other states for folks elsewhere to buy and pay taxes on in the final purchase.

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