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because they were raised in certain sections of the country that have a reputation of raising fine apples. We believe that deep in the hearts of the growers of other sections, there is a little something that would cause him to give half his earthly goods to be able to live in Western North Carolina and raise apples worth eating.

It is just human nature, that perhaps explains why we are so expensive and not enjoying the "good times" like we did when we had to eat our own apples, and no getting around it, we enjoyed them. Why not let's eat our crop first then if we want more apples we can help devour the crop of the "other sections inferior grades."

BOTH PARTIES LINING UP FOR THE BATTLE

The two political parties have got down to brass tacks and within a short while the political ballyhoo will soon be heard far and near.

While both parties have selected June as the time and Chicago as the scene of choosing their standard bearer for the 1932 election does not necessarily mean that much campaigning will not be done until that time. Probably, no certain person for either party will be outstanding until the official selection is made at the national meeting, but as president is always the case, the choosing of the presidential candidate will depend largely on what the people of each party say and do about that particular man between now and the national meeting in June.

Both parties have selected a slogan for their '32 campaign, and each seems to be trying to live up to it, and if both should follow the adopted slogan to a "T" what a fight this is going to be.

The Democrats have as their slogan, "Hew Haw, We're Coming Back." While the Republicans selected "Prosperity Is Returning, Don't Throw It in Reverse."

These slogans have little meaning to the average person at this time of the campaign, but before long each member of the two parties will, no doubt, have them on their minds and tongues doing their dead-level-best to prove to the opposing party that they are "going to come back," or not "going to see prosperity thrown in reverse."

E. E. BROWN, NEWSPAPER MAN PASSES

Last week E. E. Brown, one of the most enthusiastic and earnest newspapermen in this section died at Sylva. Mr. Brown was a man that thought out carefully every detail before launching any new program. He was especially interested in the 5-10 year farm program for this section and was beginning to make plans to help carry out the program in a successful way in his community when death intervened.

At a dinner meeting of editors in Asheville a few weeks ago he remarked to the writer that he would not be satisfied to see this program started and never satisfactorily finished.

It seems that it would only be fitting at this time that we determine to put this program over in even a bigger way than was first intended, in memory of a man that gave his last earthly labors to such a worthy cause.

It is wise to economise and advertise. Few business men have ever gone bankrupt that linked these two important features of business together.

A Philadelphia man had been using a cigar box for a bank for 24 years, and he made it a practice to take a look at his bank at least once a week. Last week he missed taking a peek and a mouse got into the box and chewed up his cash, amounting to \$1,000. A \$1,000 mouse should be kept away from cats.

Credit the National Board of Fire Underwriters with discovering one 1931 loss that was less. According to its estimate the fire loss in the United States last year was \$11,895,736 less than that for 1930, and with one exception the lowest in 11 years.

Farmers of the United States spend three times as much money for electricity as do the country's electric railroad companies.

San Diego Union: When the United States was helping to defeat Germany it had no idea how much it was going to cost to help Germany bear the defeat.

Christian Science Monitor: Let's make 1932 a Leap Year Upward.

Raleigh Times: Frank Grist has challenged Cam Morrison to a joint debate as candidates for the Senate. Zephyr vs. Cyclone!

You'll soon know the ablest man in the party. He's the one slick enough to get the delegates.

Among other dreadful things, the war taught people not to be afraid of the word "billion."

Another thing that has greatly depreciated in value is a sucker list.

LETTER TO THE EDITOR

Ed. Note—This newspaper solicits letters to the editor from those wishing to express their opinion on matters of interest to our many readers. All communications are held in strict confidence until published, therefore no person has an opportunity to make a reply until after it is published.

This paper is not responsible for views and opinions expressed by the writers. We sometimes disagree, but in all fairness to our readers we publish all letters as long as they do not reflect directly upon any person or could not in any way be detrimental to the community.

Mr. W. C. Russ, Editor, Waynesville Mountaineer, Waynesville, North Carolina.
Dear Curtis:

You boys are publishing an interesting newspaper and I trust that your labors will be profitable.

I am glad to see you adopt the policy of local editorials. One brief local editorial is worth a page full of those about Mexico, Japan and other foreign points.

With best wishes to you, I am,
Cordially yours,
NOAH HOLLOWELL

THE TAX PROBLEM AGAIN

Editor of The Mountaineer:
Inequalities in the tax load must be corrected by the next session of the State Legislature. Let's be specific. Where are the inequalities? From the report of the Tax Commission of North Carolina the following deductions are made as to the mountain area.

Of 281 farms taken as fair averages in the mountain region of North Carolina, it was found that in each there was an average investment of \$8,090. From these farms, there was for the year, noted an average gross income of \$1,333; the operator's income of \$487; and a net income after deducting the farmer's labor of NOTHING. Instead of making a profit, the farmer found himself in a hole to the tune of \$597. In other words, for the year 1929, he was compelled to dig into his savings account, if he had one, or borrow, if he could, to pay his taxes, his doctor's bills; and to purchase sugar, coffee, clothing for himself and family, and such other things that he cannot make on the farm.

To fully understand the farmer's plight and to appreciate his inability to pay taxes, some comparison will have to be made whether odious or not.

Who gets the fair or unfair deal in the assessment of real property? Here's the deadly parallel. Railroads are assessed at 68.8 percent of their real value; power companies at 68.8; telephone and telegraph companies 74.2; business property 57.6; residences 63.1; farms 75.3.

Perhaps the ability to pay taxes may best be shown by comparing the net incomes to the assessed value of property. Power companies, after deducting from the gross earnings all expenses of whatever nature and also five percent of the investment, make 13.7 percent on the capital stock; railroads make 7 percent of the investment; residence property 3.2 percent; business property 3.9; and farms NOTHING.

Again notice the percentage of net incomes that it takes to pay taxes. The different units already mentioned and some others pay taxes with the following percentage of their net incomes: railroads, 25.2 per cent of net income; power companies, 17; State banks, 23.6; National banks, 12.5; city property, 29.5; farms, having no net incomes, dig into their capital stock in order to pay taxes.

It is apparent, therefore, that agriculture is taxed out of all proportion. National banks pay the smallest percentage of their earnings and power companies the next smallest. Of those mentioned, agriculture pays the highest percentage of taxes. Then comes in the order of percentage of incomes to pay taxes, town and city property, railroads, and State banks. It is evident that the greatest inequality is in favor of power companies and national banks. We may ask, "Are they willing to bear the tax burden side by side with the farmer, the home owner, the railroads and the State banks?"

Agriculture is the only business enterprise that has been able to go on doing business without making a net income and to survive after being compelled to dig into its capital stock year after year in order to pay taxes. What then must be done? There must be a revision of the taxing system, or chaos is just around the corner.

W. C. ALLEN

20 Years Ago in HAYWOOD

Miss Nancy Killian entertained the Bridge Club at her home Friday afternoon. A very delightful evening was spent and delicious refreshments were served.

Miss Jean West entertained Tuesday evening in honor of her house guest, Miss Lula Ferguson. Those present were: Misses Annie Shelton, Elizabeth Boone, Mildred Fisher and Cora Ward; Messrs. Wiley Long, Theo. McCracken, Ray Morgan, and C. L. Dickson.

Mrs. S. A. Jones and little son, Buster, left Sunday for Atlanta, Ga. Mrs. J. W. Way was at home to the members of the "Friendly Dozen" Friday afternoon. A large number of the members were present, despite the wintry weather and very much enjoyed the charming hospitality of the hostess.

Miss Bessie Sloan delightfully entertained a few of her friends on Friday evening, January 21. An hour or more was devoted to the fascinating game of "Bridge" after which delightful refreshments were served. Those present were: Misses Nancy Killian, Mattie Love, Ethel Howell, Eva Howell, Josephine Gilmer; Messrs. Davis Ray, James Atkins, Hilliard Atkins and Branner Gilmer.

Mr. Ross Prevost has been elected Superintendent of the Hazelwood Sunday School.

ASHEVILLE PHILHARMONIC ORCHESTRA

Editor of The Mountaineer:

The new orchestra is made up of professional musicians and will be augmented when occasions require into a larger group, but it must be an orchestra of trained musicians who have devoted their lives to music and not other vocations; associate members will be welcome but will have to qualify and show their willingness to study and become efficient both of which are essential to perfection.

The ideal of this orchestra is not alone to do business and solicit engagements, but to elevate our divine art and become an asset to the mountain city. A public or community can only be elevated by having men who know that the art of music is one of the greatest moral and spiritual factors in the world. Its hallowed influence cannot be disputed, but the community which consists of its citizens must be made to realize that it cannot rise any higher than its aspirations and ideals, and only the pure in every art is able to lift us out of that which is vulgar, vile and debasing; we cannot wallow in the filth and villainess and say we like the best. Life is a ladder which we must climb to get in touch with the infinite, and our youth cannot be expected to walk in our footsteps if we do not set a high standard for them to go by thru demonstration and practice and not thru theory and advice. Our ascension and spiritual growth can only come about by being students of the best and pure in every art.

If there are those who prefer to stay in the gutter and love gutter music and don't desire anything better, they are not to be blamed but to be pitied, for we cannot fill our minds with both filthy and pure water at the same time and expect to rise, and any art which has a defined influence upon the community and its youth should be preferred to that which is vulgar and debasing. The sensualist may not approve of this and may call it high brow stuff, but we cannot accept a gutter snipe as a standard even with his sham culture. The ideal of this orchestra and group of players is an attempt to make this beautiful mountain city a paradise for lovers of the God of nature to come to and go away feeling better and happier for having come to our city.

Boston is known for its love of art and high ideals. Let us cooperate to make Asheville a center for lovers from all parts of the world to come to, and inhale the fragrance from balsam covered and sun-kissed mountains which are an inspiration to every one who reacts to the beauty the eye beholds every where.

Let us think less of the commercial spirit and more of the spirit of beauty and the beautifying of our city and having attractions which will draw people from all over the world and then we will grow and become famous for our ideals.

We hope that this city and the State of Carolina will not alone give us their moral support, but make it pos-

Grins and Chuckles

Father Was Wrong
Father (excitedly)—Guess little Jane has licked all the off her new toy.
Mother—Don't worry, she been kissing our daughter out from college.

Second Best Good Enough
"If you would enjoy good you must rise at five and take a bath."
"I get you, doctor—what's best?"

Toujours La Politique
She (presenting revolver, here to kill you and then kill He—No, no ladies first, ain't you?

Jealous
Jack—Just heard from Betty end me a kiss, look at the end of her letter,
Tom—She's fooling you, X marks the spot where she lies.

Silent Harmonica
Little Emily, age five, kept ing very intently a man who ing corn off the cob at the table. Finally she looked at er with wondering eyes, she said, "why is it that comes out?"

sible for men to exist who dedicated their lives to an has its basis in the God of gave us our God inspiring in every nation and whose legacy to all humanity is the tal works, which made Du Hayden exclaim, "God has talent and I thank Him for CARL BE

Editor Mountaineer:

Please kindly allow me briefly refer to an article in your paper under the "The Tax Problem," written by W. C. Allen. Since brother paid his respects to the of the state and their attempt to control the next, and while we are defend corporations we don't communication is the last Please let us quote this on of Prof. Allen's communi-

"Is it not important, then us in Haywood county to the class of men that we legislature, both in the the house?" Again, let corporations are going to a same fight they did at the of the legislature in order their share of the burden, the load upon the farmer, home maker. Yea, they are beginning to groom their for the June primary. Was a packed senate or house majority of corporation payers of this county (we finishing our remarks only to county) we desire to give information that perhaps the tax payer does not know. It assessed tax valuation of county property is \$25,954,317. Three largest corporations only ones we will refer to thing over 38 percent of taxes, and but for money that source we wonder just county would do in a these companies have on occasions advanced money pressing obligations.

The assessed valuation of railway is \$1,779,128. The Carolina Power Co. is \$5,216,848. Making a total of \$9,500,000. We believe by adding smaller corporations to the rations alone pay close to taxes of the county, and fore be entitled to some Thanking you, and wishing prosperous year we are,
Horace Serrin
Candler

Remarkable strides have made in Burk County during past five years in the improved dairy cattle and their manager says F. R. Farnham, dairy specialist.

Cleveland County poultry made \$500 extra in one day a car of poultry through loading.