

### DEFENDS LEGISLATURE.

Representative O. H. Gulen's Interpretation of Tax Assessment. No New Methods.

EDITOR JOURNAL:—In this morning's issue your editorial upon the question of tax assessment and valuation indicates perhaps a failure on your part to familiarize yourself with the law under which the present tax assessment is made, as you make use of the expression that "the new method of assessment based upon the cash valuation of property is the creative work of the Legislature, and if abuse must be heaped upon the real person, give it to the Legislative member who voted for the new method of assessment."

In calling your attention to the various acts of the Legislature and controlling organic law, it is not my intention to relieve myself of any "abuse" which my vote as a legislative member, upon the tax method of assessment may invoke. In entering the Legislature I was fully prepared to share the usual burden of "abuse" to which that body is usually subjected, but I hardly consider it fair to myself, or to my co-workers in that body that unjust criticism should be silently accepted, if in my opinion that criticism was invoked through ignorance; and as a silent acquiescence in the language of your editorial would imply the justness of the criticism, I simply desire the columns of your paper open to the public in order that they may draw their own conclusions as to whether or not there is any "new method of assessment" the creative work of the Legislature, of which I was a member.

Article five (5) Section three (3) of the constitution of North Carolina provides that "laws shall be passed taxing by a uniform rule, of moneys, credits, etc.,—And also of real and personal property according to its true value in money."

The Legislature of 1903 provided in Section 18 of the Machinery Act that "real property shall be valued by the assessors either from actual view or from the best information that the assessors could practically obtain according to its true value in money."

And in Section (11) "All articles of personal property so far as practicable be valued by the assessors according to their true value in money."

In each instance it would be observed that the exact language of the constitution is adopted in the provisions referred to, and intending to emphasize the provisions of the organic law heretofore cited, was adopted to restrict the assessment and valuation of its true value in "money."

It has been for many years the law and policy of this State to assess the real and personal property in the various counties of this State every four (4) years, so that the assessment, and law governing the assessment prior to the present year, was made under the laws of 1897 and 1899, which appears in the following language section (2) of the Machinery Act "the list takers and assessors shall ascertain the true value in money of every tract or parcel of land or other real estate to the improvements thereon, and personal property and assess the same in accordance with said valuation."

This provision was brought forward from Acts of 1897 and immediately following the laws of 1899 the Legislature at its session of 1901 substantially re-enacted the same provision under Section (17) of the Machinery Act in the following words, "real property shall be valued by the assessors either from actual view or from best information that the assessors can practically obtain, at the full value which can ordinarily be obtained therefor at "Private Sale."

So that it will be observed that the present assessment under what is termed by you "the new method of assessment," is the same as provided for by the constitution of the State, and is but following the provision of the organic law, as well as Legislative enactment for the assessment and valuation of real and personal property in the State, existing for a period of six years prior to the last session of the General Assembly.

As you quote in your editorial "a disposition in some quarters just now, by tax payers, to in some degree abuse or at least adversely blame the assessors and tax listers," and your proper response that "this is both unjust and unnecessary," is in my opinion well timed as a response to such criticism and abuse. But in my opinion your attempt to transfer the "abuse" to the heads of the General Assembly of North Carolina is in your own language both, "unjust and unnecessary."

Had you deemed it wisdom on your part to have explained to the public at large that our city is progressing and its property yearly increasing in value, and that this increase in value has appeared to the new assessors, in their efforts to discharge their sworn duty under the constitution and law to assess in their opinion on the property of the city at "its true value in money," I could have thoroughly concurred in your views both as to the commercial progress of our city and as to the increase in value of city property generally. Whether the assessors have based upon the property in accordance with the constitution and laws a true valuation in money is necessarily and largely a question of opinion, and if the opinion of the assessors differs from that of the assessors the difference of opinion can be adjusted by the Board of Equalization. All property should be assessed according to its true value in money.

### TEMPERANCE GROWTH.

State Debts Being Paid, Ignorance Regarding New Distillery Law.

RALPHIGH, June 6.—The growth of the temperance movement in this State is certainly great, this being shown by the fact that the sale of liquor is not permitted save in 69 counties. There are 15 dispensaries now in operation in the State. In one entire congressional district no liquor is allowed to be sold.

None of the revenue officers seem to know what the effect of the new law regarding distilleries and liquor saloons will have, this law went into effect July 1st. They expect some distilleries to leave the State and most of those left to go into such towns as they are able to enter. The number of such towns is really limited, and the distillers are in not a few cases puzzled to know where to go.

The Legislature provided by a bond issue for the payment of \$300,000 of debts, but it left \$50,000 for the treasurer to pay out of the general fund. The Legislature recognized these debts, notes for which are outstanding, and directed the Treasurer to pay the interest until he can take up the notes. The largest of the notes is for \$30,000 for the textile building at the Agricultural and Mechanical College, the next in size being \$15,000 for the Western Hospital for the insane. The remaining \$12,000 is made up of small sums.

The anti-saloon league of the State is making quite an active campaign. It was said by one of its leaders recently that he thought Raleigh would soon have an opportunity to vote on the sale or non-sale of liquor.

**Got 18 Months Hard Labor.**  
Special to Journal.

Raleigh, June 6.—J. C. Dillard, the ex-preacher convicted Wednesday of sending obscene letters through the mails to Mrs. Green, of Spring Hope, Nash county, and signing to them the name of his rival, was today sentenced to eighteen months at hard labor in the Atlanta penitentiary.

**A Proud Boast to Make.**  
Greenville, N. C. Reflector.

The Daily Reflector carries more home advertisements than any paper in a town of the size of Greenville in the whole State.

**Acme Lodge, No. 1, K. of P.**  
Assembled at Castle Hall, Pastour street Sunday, 4 o'clock p. m., May 31st, 1903, for the annual memorial services of the lodge.

The order and object of the services were announced by C. C., W. R. Edward. Selection of music by the lodge. Prayer by the Prelate, Rev. W. G. Avant. Music selection by the lodge. District Deputy, Rev. W. R. Edward, was introduced by C. C., W. R. Edward, and delivered an oration that was edifying to all present. Duet by P. C., R. R. Green and Str. H. F. Sutton.

Memorial resolutions were read by E. H. S., H. C. Sparrow.

"Whence, God in His all-wise providence has broken our triangle and taken unto Himself six of our Six Knights, T. O. Battle, Samuel Halloway, Jr., Samuel Halloway, Sr., J. G. Sutton, Jr., William Hazel and Burke Stanley. Six Knights, brave and true, and we in accordance with supreme status of K. of P. do assemble for the purpose of holding annual memorial services and to pay a tribute of respect to the memory of our deceased brethren.

Therefore be it, Resolved, That at the conclusion of this service, we proceed to the cemetery and place upon the graves of the fallen Six Knights, evergreens and flowers, showing to their relatives, friends and to the world that we still cherish in our hearts a fond memory for our departed brothers.

**Shippers Please Notice.**  
Schooner Robert F. Bratton will load at Baltimore for New Bern. Merchants order at once, more cheap rates, call freight. O. O. Paul & Co. Capt. B. F. Harris.

A full and complete line of fancy cakes and crackers at J. R. Parker Jr's.

Crown Bottling Works is the most up-to-date bottling house in the State.

**Call For Bohmer Export Beer.**

All our colored Lawns have been reduced. We have a big lot of them that would be sold. Come and see the pretty patterns you can buy here at 10c to 15c a yard. J. J. BAXTER.

**CASTORIA**  
For Infants and Children.

The Kind You Have Always Bought

Board the Signature of *Dr. J. C. Ayer*

**Bids Wanted.**

The City hereby advertises for bids for copying from the county tax list, the city property and Poll for 1903 and complete the same. All bids to be sealed and in City Clerk's hands by Sun. Tuesday, July 1903. Sealed bids are also asked for food supplies for City House one year. Apply to Chief Hargett for full information.

### DRUGS.

If you need anything in the line of Organies, Batiste Piques, Flannels, Silks, Gingham, Percales and White Goods, why we have them. Will show them to you and make the price suit you.

**E. W. ARMSTRONG.**  
New line of Panama Hats just received at J. J. Baxter's.

Mothers, Quakers, Hechers and Leggets Oat flakes 10c package at J. R. Parker, Jr's.

Have you tried Bohmer Beer. It is a pale Lager, sparkling and fine. Call for it.

A full and complete line of international stock and poultry food for sale at J. R. Parker Jr.

**To Contractors.**

Estimates will be received by the Building Committee of Graded School Trustees for the general construction of the new Graded School Building to be erected at New Bern, N. C. on June 13th, 1903.

Plans and specifications can be obtained from Architect, H. W. Simpson, No. 63 Broad St., New Bern, N. C.

**The Daintiest of Kisses.**

Have you tasted me, if not, why not, I am the daintiest and most delightful Kiss of my kind in the world. I am made of the finest Porto Rico Molasses, Granulated Sugar, Butter and Cream. What could be finer than Duffy's Old Time Molasses Kisses, and for only 5 cts you can know all about me.

Sold by F. S. Duffy, druggist; J. B. Dawson, confectioner; L. E. Bryan, confectioner; Mrs. Kaser's Bakery, Mr. Barrington, corner of Hancock and Broad; Dr. Lelander Duffy, druggist; D. A. Hargett, druggist.

Prices furnished to dealers on request. Manufactured by New Bern Candy Factory.

Every one who would take a second thought would prefer what they drink cooked with the Crown Cork because it is used but once, therefore carries no germs or dirt. The Crown Cork only is used by the Crown Bottling Works, Lee J. Taylor, proprietor. Phone 105.

We are in receipt of a big line of Torchon and Valenciennes Lace which we are selling at about half the regular price. The 10c quality is going at 5c per yard. Come and see them.

**J. J. BAXTER.**  
Shredded Wheat Biscuit at J. R. Parker Jr's.

### Dress Goods.

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## Reduction in all COLORED LAWNS AT Hackburns



A partial list of the delicious and **REFRESHING DRINKS** bottled by the Crown Bottling Works:

- Blood Orange,
- Orange Soda,
- Lemon Soda,
- Lemon Sour,
- Cream Chocolate,
- Cream Soda,
- Sarsaparilla,
- Ironbrow Tonic,
- Belfast Ginger Ale,
- Afri-Cola,
- Beering,
- Now introducing the finest of Lager Beer.

**Crown Bottling Works,**  
LEE J. TAYLOR, Prop.,  
Phone 105. Cor. Queen & Bern Sts.

**LADIES! BUTTER**  
The Old Man's BISCUITS with MEADOW GOLD  
and you will be Happy. Sold only in the FAMOUS INER SEAL DUST AND ODOR PROOF Package. IT'S DELICIOUS.  
For Sale by E. B. Hackburn, Jas. Dunn, J. R. Parker, Jr., McGhee & Willis and Lucas & Lewis.

"SUITS MORE PEOPLE THAN ANY OTHER BRAND."  
**OLD HENRY RYE WHISKEY.**  
STRAUS, GUNST & CO., Proprietors,  
RICHMOND, VA.  
HONEST QUALITY. HONEST MEASURE. POPULAR PRICE.

### Another Fresh Lot Harvey's Small Sugar Cured Hams

JUST RECEIVED. Try one. They are Strictly first quality. Yours to please.

**J. L. McDANIEL,** Wholesale & Retail Grocer.

'Phone 91. 71 Broad St

**Gaskill Hdw. & Mill Supply Co.,**

Have a full line of seasonable goods at this seasons price. White Mountain and Arctic Freezers, Water Coolers, Ice Planers, Ice Picks.

Lawn Mowers from 12" to 16". Window Screens, Door Screens, Fly Traps, Mouse Traps.

Mattings and Carpet Tacks, Bill Poster Tacks, and many other things needed for refitting or fitting up the home.

Car load Sash and Birds and full stock of Builders Material. We sell Masury's Paint and Lewis' Lead. Try either, both are of the best quality.

Prompt delivery, Goods Guaranteed.  
**Gaskill Hardware and Mill Supply Company,**  
HARDWARE 73 Middle St. Phone 147.  
MILL SUPPLIES 44 Craven St. Phone 216.

### A taste of our Ice Cream

will be sufficient to gain your patronage. The cream we make is delicious in every sense of the word. It is made of everything that tends to make it delicious. If you like a smooth, rich cream try ours.

35c per qt. packed in ice, delivered at your house at any time.

**McSorley.**

**Give us a Call.**  
We would be pleased to have you call and examine our line of BUILDERS' MATERIALS, Paints, Oils, Refrigerators, Water Coolers, Lawn Mowers, Ice Cream Freezers, Tinware, Galvanized and Enameled Ware.

**LOOK US UP,**  
**Foy & Simmons,**  
General Hardware,  
79 South Front Street,  
NEW BERN, N. C.

### June is Here!

And our prices will play the tune and get things on a boom during the first days of June at

**S. COPLON'S Dress Goods.**

Big assortment of Organies worth 25c reduced to 15c.

Big assortment of Figured Lawn worth 7c reduced to 4c.

Big assortment of Dimities, all colors, worth 10c reduced to 7c.

Big lot of Andrasoggin Bleaching, worth 10c reduced to 7c.

Big assortment of Bleaching in short lengths, worth 6c reduced to 4c.

Big lot of Percales in short lengths, worth 10c reduced to 8c. Only 10 yards to a customer, each customer must do their own buying.

Big lot of Hamburg in short lengths, worth double what we ask for it.

Big assortment of Ribbons in all colors and widths, worth 8c, 10c & 12c reduced to 4c.

**Ladies Waists.**  
Big lot Ladies Shirt Waists worth \$1.50 reduced to 95c.

Big lot worth \$1 reduced to 65c.

Big lot worth 75c reduced to 45c.

**Ladies Muslin Underwear.**  
Big assortment at all prices and all qualities, examine them, you can buy cheaper than you can buy the materials and make them.

**Childrens Hats and Shoes.**  
Big assortment, examine them before you buy elsewhere we will make you prices that will astonish you.

**S. COPLON,**  
75 MIDDLE STREET, Next to Gaskill Hardware Co., New Bern.

**E. W. Smallwood,**  
Under Hotel Chateaux;

**GENERAL HARDWARE.**  
Screen Wire Doors and Windows.

The Ice Saving Gla-zier Refrigerators, none better, low as good.

Agent for the Farmer Girl and Boy Cook Stoves, and F. W. Devore's Lead and Paints.

**NEW BERN, N. C.**