

McGowen Reveals Data On New Tangible Personal Property Tax

By F. W. McGOWEN, County Accountant

After the year 1937 intangible personal properties including bank deposits, postal savings deposits, money on hand, accounts receivable, matured insurance policies, funds held by fiduciaries, trust funds, bonds and notes (except bonds or obligations, direct or indirect, of the United States, bonds of the State of North Carolina, and bonds of counties, cities, and towns, or other political subdivisions of this State), and other evidences of debt and shares of stock, are segregated for exclusive State taxation, and the taxes levied on same are for the maintenance of the public schools of the State under authority of Section 6, Article V of the State Constitution.

All money on deposit with any commercial, industrial, savings bank or trust company or other corporation doing a banking business, including certificates of deposit of any such bank or banks and postal savings deposits, whether such money be actually in or out of this State is subject to an annual tax of ten cents on every one hundred dollars of the actual value thereof without deduction for any indebtedness or liabilities of the tax payer. For the purpose of determining the amount of deposits subject to this tax, every bank shall set up the credit balance to each depositor on the fifteenth day of each September, December, March and June, and the average of such quarterly credit balances shall constitute the amount of the deposit of each depositor subject to the tax levied. Accounts showing average quarterly balance for the year less than one hundred dollars shall be disregarded. The taxes assessed against bank deposits shall be deducted from the account of the depositor on December 31, 1937, and annually thereafter, and shall be paid by the bank to the State on or before March 31, following. Bank accounts that have been closed during the year, having no credit balance against which the tax can be charged, may be reported by the bank separately to the Department of Revenue and the tax on same shall then become a charge directly against the depositor.

Money on hand on December 31, 1937, and annually thereafter

shall be subject to a tax of twenty cents on every one hundred dollars of the amount of such money on hand in excess of three hundred dollars.

Accounts receivable in excess of current bills payable, and not including in bills payable indebtedness on account of capital outlay, and in excess of three hundred dollars of the net amount, is taxed at twenty-five cents on the one hundred dollars of the face value of the excess of the accounts receivable above current accounts and bills payable less the exemption above mentioned.

Matured insurance policies and funds held by fiduciaries are to be taxed annually at twenty-five cents on the one hundred dollars of the amount of such obligations.

Bonds which are not exempted by law and other evidences of debt including all demands and claims, whether secured by mortgage, deed of trust, judgment or otherwise, or not so secured, but not including current accounts receivable, shall be subject to a tax of forty cents on every one hundred dollars of the fair market value thereof, in excess of three hundred dollars in value of such securities. Evidences of debt owing by the tax payer, other than current accounts payable, may be deducted from the value of securities taxable as above-mentioned.

All shares of stock of corporations or joint stock companies except stock in such corporations as pay a franchise and property tax in this State, and the tax upon the proportionate part of their income earned in this State, and except stock in banks, trust companies, insurance companies and building and loan associations, which are otherwise taxed, is subject to a tax of thirty cents on every one hundred dollars of the fair market value thereof as of December 31, and annually thereafter, in excess of three hundred dollars. Indebtedness incurred directly for the purchase of shares of stock, and for the payment of which the stock is pledged as collateral, may be deducted from the total value of such shares.

Liability on all the above taxes accrues on December 31, 1937, and annually thereafter, and the taxes have to be paid to the State on or before March 31, 1938, and annually thereafter.

For failure to report taxable intangibles, the penalty is one hundred per cent of the amount of the tax.

Religious, educational, charitable or benevolent organizations not conducted for profit are exempt from the above-mentioned taxes.

The Commissioner of Revenue will keep a separate record by counties of the amount of the above-named taxes collected. Fifty per cent of the total amount of such taxes collected shall be distributed to the Counties and Cities. The amount distributed to each County and the municipalities therein from the revenue collected on money on hand, accounts receivable, bonds, notes, and other evidences of debt and shares of stock shall be determined from the basis of the amounts collected in the County. The amount distributed to each County and the municipalities therein from the revenue collected on bank deposits, matured insurance policies and funds held by fiduciaries shall be determined upon the basis of population in the County as shown by the latest federal decennial census. The amount allocated to the County shall be divided between the County and all municipalities therein in proportion to the total amount of Ad Valorem taxes levied by each on real and tangible personal property during the fiscal year preceding such distribution.

The amounts distributed to the Counties and Cities of the State shall be used for the payment of principal or interest or indebtedness or expenses incurred on account of providing facilities and equipment necessary for the maintenance of the Constitutional six months public school term.

The total Ad Valorem tax levy on intangibles for County purposes has been approximately \$6800. No levy on intangibles will be made by the County after the year 1937.

DUPLIN HOME AGENT GIVES GARDEN HINTS

Facts On Home Gardens Given For Guidance Of Residents Of This Section

The hot, dry weather has been hard on the garden as well as the field crops, but we must keep on planting and when it does rain we will have seed in the ground which should grow rapidly. Additional plantings of both bush and pole snapbeans and butter beans should be made during the first and last part of June. Okra, corn and blackeyed peas should be planted also. Another planting of peppers and tomatoes will extend the season of these very desirable vegetables. Tomato seed can be planted where they are to remain and the plants protected and thinned out to one plant after they are up. If plants are used they should be planted as deep as possible, leaving the bed about two inches above the soil. This is necessary in order that the roots may be placed below the upper layer of soil which usually becomes very dry and warm during the summer months.

Sweet potato plants should be set not later than June 10 for best yields. Early plantings have a longer period for growing and a larger yield of prime potatoes will be produced. Fertilize the sweet potatoes with a fertilizer analyzing 3-8-8 and apply at the rate of 800 to 1,000 pounds per acre depending on the soil. Do not put compost or manure in the drill with the plants. It will cause the potatoes to be discolored and cracked and they will have a very poor keeping quality.

Go over your watermelon patch and pick off and remove from the field all bottleneck and other misshapen melons. These cannot produce melons if left on the vines.

Watch out for the bean beetle and tomato worms. If these pests get a start they are hard to control. These can be controlled by using 75 percent Rotenone dust. This dust is still rather expensive but it is good, both as a contact and stomach poison and is not injurious to human beings. In dusting beans be sure to get the dust on the underside of the leaves as this is where the bean beetle works. This insect seldom eats all the way through the leaf but leaves a very thin layer of the upper side of the leaf untouched and, therefore, fails to get the poison which is on top of the leaf. However dust should be applied on the top as well to control the bean leaf beetle that is eating all those round little holes out of your bean leaves. When you have completed gathering a crop from your beans, it is best to remove the plants and destroy them immediately so they will not furnish a breeding and feeding place for this insect.

Keep your strawberry bed clean and renew any vacant hills with runners during late June or July. Runners set at this time will produce a much larger crop next spring than will runners set in the fall.

Cut off all the canes from your dewberries after the crop has been harvested and apply about 250 pounds of Nitrate of Soda per acre. This will aid in the production of good strong canes for next year's crop.

Says Potatoes Make Excellent Hog Feed

Irish potatoes boiled in salt water make a good, inexpensive hog feed, says H. W. Taylor, extension swine specialist at State College.

The bumper crop of potatoes produced in Eastern North Carolina this spring have driven prices to a low point and made second grade and cull potatoes available at an unusually low cost, he added.

Inferior grade spuds can be fed to hogs profitably, he continued, and this will help reduce the surplus that demoralized the market.

But be careful not to feed raw Irish potatoes, he continued, as they may injure the porkers.

Cooked spuds are nutritious and harmless if fed with corn, fish meal or tankage, and pasture, Taylor explained. Three to four pounds of potatoes have about the same feed value as a pound of corn.

With each three to four pounds of spuds, he said, feed at least a pound of corn. Too many spuds will throw the ration out of balance.

If the potatoes are boiled in salt water they will be more

Cardwell Gives Farmers Hints On Cantaloups And Grading Methods

By GUY A. CARDWELL, Agricultural & Industrial Agent, Atlantic Coast Line R. R. Co.

The fine flavor of this healthful melon, a source of vitamins A, B, and C, is eagerly anticipated by thousands of gourmets, who welcome the fruit with open mouths. Imagine the disappointment of these epicures if the melon has been picked green and ripened enroute, and comes to the table flat and flavorless.

There are different ways for flavor. Ripening on healthy vines is the secret of well-flavored melons.

The best test for detecting a vine-ripened cantaloup is to examine the stem scar. If the scar is smooth, clean and cup-like, it means that the melon was picked at "fullslip" or when ripe enough for the fruit to separate easily from the stem. A melon picked at "halfslip" or at a less ripe stage, will have some of the stem still adhering. If there is a little secretion of sugar around the stem scar, it is a pretty good indication that the melon is sweet.

Growers and shippers of cantaloups in western producing areas have realized that a decreased demand is the penalty which promptly follows the shipment of melons picked green and melons of poor quality. Today by improved methods these western producers are aggressively attacking the problem of getting vine ripened melons to consumers a long distance from growing centers.

Americans are accustomed to buying many varieties of muskmelons under the trade name "cantaloups." In reality the cantaloup is a variety of muskmelon

common in Italy but not commonly grown in this country. Cantaloup seeds, imported from Armenia, were first cultivated in western Europe in the vicinity of the Castle of Cantaloup in Italy. We have borrowed the name and use it as a blanket term for many different varieties of muskmelons.

The Netted Gem group, developed for the most part at Rocky Ford, Colorado, is grown extensively for the commercial market. Hales' Best and Hearts of Gold varieties are popular with large growers because of their excellent shipping qualities.

Little time as possible must be lost in grading and packing melons for market. They should, if possible, be hauled directly from the field to the packing shed and promptly graded, packed, and loaded on cars. The important thing is to protect the melons from the sun when once picked and to get them packed for market as quickly as possible.

A container of U. S. No. 1 grade cantaloups must measure up to the following qualifications: The melon must be firm and mature—meaning they must have reached a stage of development that will insure proper completion of the ripening process. They must be free from cracks, sunburn, decay, and from damage caused by dirt, moisture, hail, disease, and insects. Ten percent by count of the melons may be below the requirements of this grade but not over 5 percent of this tolerance may be allowed for any one defect and no tolerance for decay. Cantaloups which fail to rate U. S. No. 1 grade are ungraded.

Claims Filed With Social Board Now More than Two Hundred Daily

Claims for lump-sum and death payments under the Federal old-age benefits program are being received by the Social Security Board at the rate of 250 a day from the Raleigh Field Office and the 139 other field offices the Board throughout the country. Stacy W. Wade, Manager of the Raleigh office at 116 S. Salisbury Street, said today. Three weeks ago the daily average was 35 claims from all over the country.

There have been 28 claims filed through the Raleigh office. At present the average number daily passing through the Region IV office is 18. These are not all the claims filed in Region IV, which comprises the District of Columbia, Maryland, North Carolina, Virginia and West Virginia, inasmuch as some are filed directly with Board headquarters \$1,765.00 were received quarters by persons who are not aware of the help which will be given them by the Raleigh office or their nearest field office.

BUREAU GIVES ANT CONTROL SUGGESTIONS

Ants become a constant annoyance at this season of the year because of the damage they do to lawns and flower beds and because of their presence in the kitchen and pantry.

Because there are about 95 kinds of ants known in North Carolina, their control is a difficult problem. What is effective against one kind of ant is not always effective against another.

Dr. Z. P. Metcalf, head of the department of zoology and entomology at State College, recommends that the insects be destroyed in their nests. If they occur in lawns or in rotten logs, the ants may be eradicated by using calcium cyanide or carbon disulphide.

Calcium cyanide is a deadly poison, but may be handled outdoors by any responsible person. It should be scattered over the nests at the rate of about two ounces per square foot and then worked into the soil with a trowel.

Carbon disulphide, being more explosive than gasoline, should also be handled carefully. To use this compound, make small holes with a pointed stick to a depth of half a foot or more and pour in about a teaspoonful of the liquid in each hole. The holes should not be over a half foot apart.

When thoroughly cooked, the spuds are easily digested and are a good source of minerals, carbohydrates, and vitamins. The skins also provide roughage.

greater in New York than in any other State. The Board declared also that about 70 percent of all Federal old-age benefits now being paid are on behalf of employees in establishments employing less than 50 workers.

"Certification for payment of claims now being presented is supplementary to the major phase of the program which begins in 1942 with the payment of monthly retirement benefits to qualified workers aged 65 or over. As the number of beneficiaries increases, it becomes increasingly important for every eligible worker to possess a social security account number, since the payments are made on the basis of all wages received by the worker which can be counted toward benefits and recorded in his social security account."

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sweets and other by fats. Dr. Metcalf points out. To make a sweet bait, boil together one pound of sugar, one pint of water, and 125 grains of arsenate of soda until the mixture is thoroughly dissolved. Then add one tablespoon of honey.

To make a bait for those ants which prefer fatty foods, mix together one pound of bacon fryings and one ounce of tartar emetic. Keep all baits out of the reach of children and irresponsible persons, Dr. Metcalf warns.

Farm Youth Holds Key to The Future

The welfare of the Nation largely is dependent upon the farm families of the South.

This keynote was struck at the Older Youth conference held at State College last week and attended by 101 North Carolina farm boys and girls from Perquimans County in the east to Haywood in the west.

The family as an institution is the bulwark of the Nation, but in the big cities the family is breaking down, said Dr. O. E. Barker, of the U. S. Department of Agriculture.

While the birth rate is declining seriously elsewhere, it still exceeds the death rate on southern farms, and in 100 years, he said, most of the nation's population will have descended from southern stock.

"You young people hold in your hands the destiny of the Nation," he declared, "and you have within your power the ability to build up a country that will endure through the ages."

Col. J. W. Harrelson, administrative dean of the college, also stated that economic changes are bringing agricultural districts to the front, while great cities built largely on wealth produced elsewhere have already seen their heyday.

Dean I. O. Schaub, director of the State College extension service, pointed out that one of the major problems of agriculture is how young people who wish to start farming can secure land of their own. Few have the capital required to buy and equip a farm of any size.

The purpose of the conference, said L. R. Harrill, 4-H club leader at the college who had charge of the conference, is "to give information, training, and inspiration which will help young men

and women select intelligently the vocations for which they are best fitted."

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