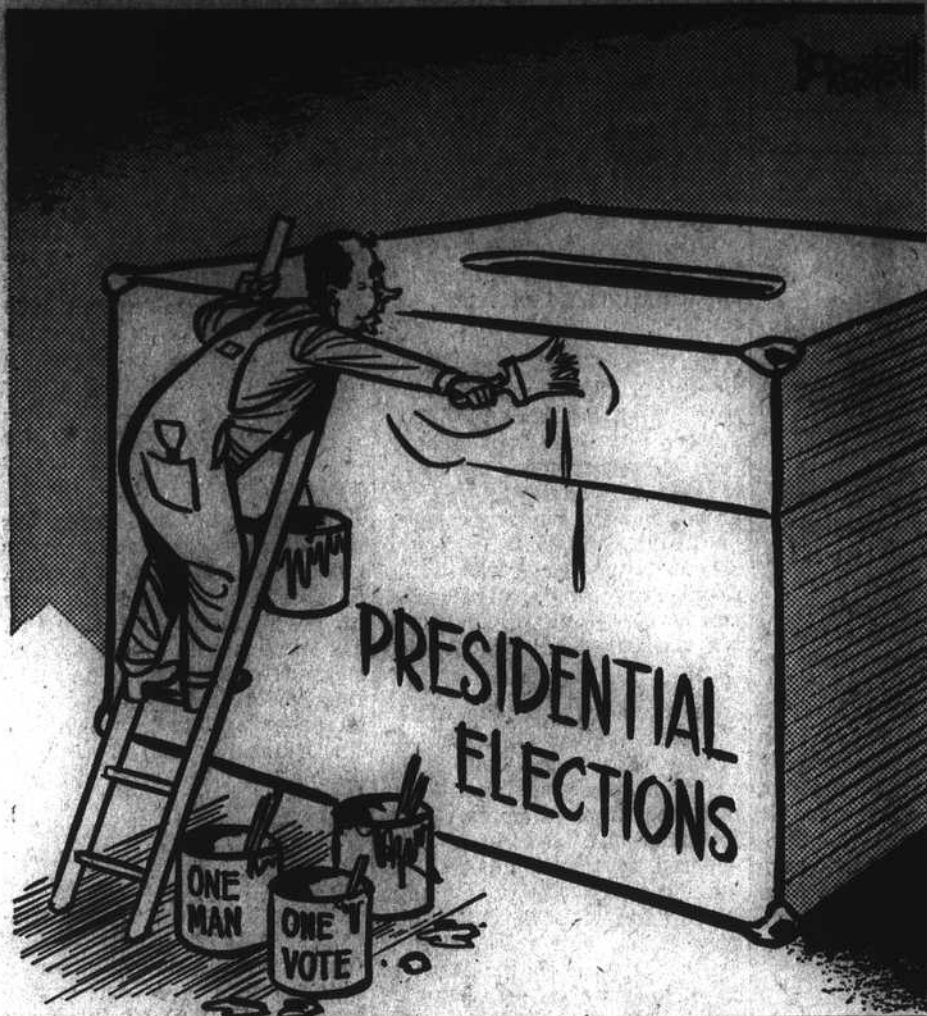


'Sure seems like the right mix!'



EDITORIALS

Never Forget That These Editorials Are The Opinion Of One Man
And He May Be Wrong

Sales Tax, Si!

It is generally safe in North Carolina to be for anything the Raleigh News and Observer is against, which is a good place to begin the listing of reasons for favoring the county-city sales tax that is to be voted upon on November 4th.

But there are other reasons, less bilious, perhaps more equitable and certainly more pertinent than simply opposing The Daniels' family's Trojan horse.

It is alleged by some who refuse to look that a sales tax — any sales tax — is a tax on poverty, whereas an ad valorem tax is automatically a tax upon the affluent. The empty-headedness of any such hypothesis even ought to occur to the vacuum domes who peck out the News and Observer's weak cup of tea.

One cannot tax poverty for the simplest reason of all; that people without funds cannot pay taxes. Something from nothing is refuted by laws of physics as well as finance.

All taxes are consumer taxes. The user of any product or any service is the payer of every tax, no matter where along the production line that tax may be collected. If the farmer's land is more highly taxed he has to get more for his produce and the house wife that finally puts that produce on the family table has to pay that distant ad valorem tax.

The excise tax put on whisky made in Kentucky is not paid by the distiller. He merely collects it for the government. The sipper of a highball in Pink Hill really pays the tax.

So having accepted the irrefutable that all taxes are consumer taxes let us move to the next order of business. What is the most equitable way to collect these consumer taxes? Is it more fair to tax the product of one plant at 400 per cent and that of another plant at zero per cent? Is it more fair to

tax the things one family uses and not tax the things another family uses?

These, too, are questions that answer themselves. The fairest tax is the tax that is collected on all products, and from all users in the exact same ratio.

A heavy tax on an empty building or an unused acre of land is said by the News and Observer to be a more fair tax than a small tax on sales of items in general use by us all. We all benefit from government and we should all be made aware of the cost of government and the sales tax does this more effectively than any other.

Quantity or Quality?

A polite but pointed debate is going on in England on the issue of Elite Vs. Egalitarian education, or to put it more in the North Carolina context: Quality Vs. Quantity education.

Until socialism grabbed the British reins at the end of World War Two the British had what they now refer to as an "elitist" school system. Under this system state supported schools rigidly separated students at about the age of 12 to 13, giving numerous aptitude tests and dividing the students on that basis.

Those who had the aptitudes for higher education were assigned to college preparatory courses and those lacking such aptitudes were assigned to vocational schools. The socialists changed all of this, or at least attempted to change it by exposing every student to college preparatory courses.

This is the basic American system, and it has clogged the colleges of our nation with literally millions of non-students who have forced the watering down of college education for those who are capable of absorbing higher education.

In the armed forces the elitist system of education is still rigidly follow-

The Episcopal Game

There is a new game being played by very intent and serious-minded people which we shall call for want of better title, "The Episcopal Game."

This new craze is a cross between chess and monopoly but it differs from the garden variety entertainments of a gentler era in that the game is played with real, live people and perfectly good Episcopal money.

One begins the game with 185 white men and 12 colored men and the aim of the game is to see how evenly, with the aid of this Episcopal money, those 12 colored men can be spread among the 185 white men, and then when the best possible mathematical mix is obtained, reverse the procedure and with more of this Episcopal money, those 12 colored men can be safely back to home base.

The second phase of this game is opening this month in Durham, where a colored boy with a sharp eye for white bucks is opening something called "The Malcolm X University." (The 1969 session of the North Carolina General Assembly authorized any congregation in a specific location of as many as four people as an automatic "university," so this academic hurdle is safely hurdled.)

This Malcolm X University is going to matriculate late in October with an "estimated enrollment" of 35 students, and \$45,000 of this Episcopal money. It will also have a staff of "estimated at around" 12.

This "staff" is not accustomed to making the scholastic scene on that thin slice of the white bread, so it is expected that further tithing by the Episcopalians will be required if Malcolm X University is to survive beyond the first pay period. Let it be remembered that it was from Durham that six smart young colored boys left to go to New York where they liberated over \$1.5 million of the taxpayers' war-on-poverty dollars in a nine-month period.

These kids who have grown up around Durham, watching the whites liberate the Duke Endowment and occasional Methodist donations have learned a thing or two about putting loose change in circulation.

And when the classes at Malcolm X University are filled and the pockets of pious Episcopalians have been emptied the game, it is to be presumed, will come to a grinding, screeching halt. Is there anyone for tennis?

ed in the United States. There numerous aptitude tests are given and men and women are assigned to schools and later to work for which their ability is best suited.

Today college campuses and to a lesser degree high school classes are clogged with a large per cent of non-students who have remained in school simply to avoid being subject to the brutal inequities of what is laughingly called the "selective service system".

When and if this stupid and unfair system is ended and when educators begin doing with students what they have had students do in examinations — that is, putting square pegs in square holes and round pegs in round holes the log jam in education will melt away suddenly and our nation will find itself more over-built in the education field than it is in fried chicken, hamburger stands and filling stations.

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PERSONAL PARAGRAPHS

BY JACK RIDER

All but a very few of those who read these words live in North Carolina, and next month all North Carolinians will be making a decision that will have profound importance immediately but an even more vital importance in the long-range future.

This decision is basically whether to move in a different direction to obtain the money needed for local governmental services. For as long as we have had local governments in these United States the ad valorem tax has been the backbone of local fiscal affairs. It still is. It was adequate so long as the local services were few and inexpensive. Today with people demanding more local services the tax on land, buildings and other personal property is not adequate, and it never was fair.

In the first instance it is impossible to arrive at an absolutely fair formula for estimating the value of different pieces of land, buildings and personal property. So long as the ad valorem tax bite was relatively small the demands for equity in valuation were extremely few and could be handled in one sitting of the board of commissioners each year as a Board of Equalization and Review. But the resistance to inevitable inequities in this area increases in direct ratio to the tax rate, and in recent years there has been nothing but increases in tax rates and in tax listed valuations.

When local government was born in this new world its services consisted of a county sheriff, who doubled as tax collector, a county court generally presided over by a person of some substance who served for little or no pay. If the sheriff had a difficult problem he deputized a helper or two and the judge served both as prosecutor, private defender, jury and judge.

Then "progress" arrived on the scene and where it had taken a tiny levy against property owners to support the early services of government the cost began heading up and it's still increasing.

Roads, schools, welfare departments, health departments, libraries, police, dog wardens, sewers, paved roads, storm drainage systems, water systems, recreation programs, mosquito controls, rat controls and even in some communities such as Kinston, Christmas decorations for certain favored shopping areas. These combined to represent huge numbers of public workers, expensive buildings to house them and ever expanding reasons why each of these many "vital" areas of government has to have more personnel and, naturally, more money.

Of course officials could keep on raising either the valuation or the tax rate and gouge a little more out of this same sore spot on the taxpayers' anatomy. But the fight now is to find a more equitable system that sees all who share in the benefits of government also sharing in the cost of government. Personally and strongly I feel that a switch to sales and use taxes is far simpler and a hundred times more fair than the present inequitable property tax.