

OUTSTANDING NEWS EVENTS OF THE PAST WEEK

At a meeting last week the State Board of Agriculture decided to hold a State fair this fall if a suitable lease for the privilege can be arranged.

William Green, president of the American Federation of Labor, proposed a minimum wage scale of \$14 a week for the South and \$16 a week for the North.

Primo Carnera, Italian boxer, knocked out Jack Sharkey in the sixth round of scheduled 15-round bout and thus became the world's heavy weight champion boxer.

State Senator Angus Dhu McLean, of Washington, N. C., champion of public school education in North Carolina, has accepted an appointment as Assistant Solicitor General of the United States.

North Carolina's three per cent tax upon the sale of all merchandise by retail merchants, the highest in the United States, became effective Saturday, July 1.

Dr. William E. Dodd, United States Ambassador to Germany, paid short visits to his old home in Wake and Johnston counties Saturday.

Col. Roscoe Turner, veteran racing pilot of Hollywood, set a new transcontinental speed record when he won the cross-country dash of the National Air Races Saturday.

The Italian air Armada of 24 planes, under the command of General Italo Balbo, landed in Londonderry, Northern Ireland Sunday.

A freak storm of less than 17 minutes duration, sweeping into Chicago from the Great Lakes, wrought damage estimated at \$1,000,000 and caused injury to more than a score of persons Sunday.

The North Carolina cotton acreage reduction campaign is far behind its goal with only 19,333 acres pledged against the goal of 363,000 acres, according to statement of Dean I. O. Schaub, of N. C. State College.

Local Concerns Deliver Many New Cars

The automobile business seems to be picking up. Recent deliveries of Chevrolets by Castevens Motor Company are as follows: Miss Ethel Moxley, High Point, a coupe; C. C. Castevens, Sparta, a sedan; W. R. McNeil and Fender Bros., of Laurel Springs, trucks.

Alleghany Motor Sales has delivered Fords to the following people: Dr. T. R. Burgess, sedan; R. G. Hoppers, Laurel Springs, coupe; Gene Carpenter, Sparta, pick-up; Walter Weaver, Roaring Gap, pick-up.

Vacancies Announced By The Marines

A limited number of applicants will be selected for enlistment in the United States Marine Corps at the Recruiting Office, Post Office Building, Savannah, Ga., during the month of July.

The Marine Corps maintains high standards of educational and physical qualifications of those who are selected for enlistment. Only young men of good moral character are accepted for enlistment whose educational qualifications are equivalent to those of a graduate of a high school.

VETERANS NOTICE! War veterans interested in Emergency conservation work, communicate with C. A. Miles, assistant director of relief, Sparta, N. C., at once.

SPARTA LOSES FOURTH OF JULY GAME HERE

Scottville Wins By 4-Point Margin.

Sparta lost an exciting game to Scottville Tuesday by a score of 14 to 10. The box score follows:

Table with columns: Scottville, pos., AB, R, H, PO. Rows include Jones, ss., Gambill, lf., Shepperd, W., 2b., McMillian, K., c., McMillian, E., 1b., Shepperd, G., 3b., Black, rf., Cox, cf., Absber, p., Perkins, x, Totals.

Next Saturday afternoon on the local field in Sparta, Grassy Creek will play Sparta. Game called for 3:00 o'clock.

SCOTTVILLE DEFEATS GRASSY CREEK

McMillan Stars For Scottville

The League leaders in the Tri-County League added another victory to their number last Saturday, when they took Grassy Creek in camp for an 8 to 5 beating.

McMillan, hurling ace from Scottville, went the full round, allowing only 7 scattered hits, while his team mates collected 13 off of Gambill.

Batteries for the day for Scottville were: McMillan, and McMillan; Grassy Creek, Gambill, Spencer, Coffey. The box score is as follows:

Table with columns: Scottville, pos., AB, R, H, PO. Rows include Gambill, cf., Shepperd, G., 3b., McMillan, K., c., Shepperd, W., 2b., McMillan, E., p., Black, lf., Jones, ss., Perkins, lf., Atwood, rf., Grassy Creek, Young, C., lf., Blevins, 3b., Coffey, ss., Spencer, G., c., Spencer, B., 1b., Greybeal, W., cf., Seygrebeal, 2b., Greybeal, H., rf., Gambill, p.

College Holstein Breaks State Fat Record

The registered Holstein cow, North Carolina State Echo Artis, bread and owned by the College of Agriculture at Raleigh, N. C., has broken the State butterfat record in the senior 2-year-old yearly class B division. Her yield as officially reported by the Holstein-Friesian Association of America is 565.6 pounds fat and 17,872.8 pounds milk.

Mrs. J. H. Doughton left last Thursday, going by plane from Greensboro to Philadelphia, where she was called to the bedside of her sister who is slightly improved since that time.

For the next thirty days Mr. Coy E. Mabe of The Times will solicit subscriptions in various communities. We will appreciate your giving him your subscription when he calls. We appreciate the patronage of those who have already subscribed.

FORMER CHAIRMAN OF BOARD OF EDUCATION RETIRES

M. A. Higgins Served Board 21 Years.

In a recent issue of The Times the Board of Education recorded an expression of appreciation for the services rendered by Mr. M. A. Higgins, who has recently retired from the Board after many years of service. He first became a member of the Board of Education in 1903, at which time Prof. E. H. Wagoner, of Whitehead, was superintendent of schools.

In 1915 he became a member of the Board for the second time, was elected chairman of the board, and has served continuously as chairman of the Board until his present retirement. In his many years of service he made annual settlements with every county treasurer except one since 1903, and served with every county superintendent of schools except one since the same date.

Much progress in educational work in Alleghany has been recorded since 1903. When Prof. E. S. Wagoner first became county superintendent of schools four years prior to this date, there was not in Alleghany County a single patent school desk and no blackboards, except pieces of painted plank in two or three schools. There was not a single schoolhouse in the county at that time with as many as four classrooms, and at least half of the present school districts had no schoolhouses at all.

LOCAL FUNDS MUST PAY FOR HOSPITAL BILLS

Acting director Ronald B. Wilson of the Governor's Office of Relief, Raleigh, has issued the following memorandum on hospitalization to be paid out of Relief funds:

After June 30, 1933, payment from Federal emergency relief funds of hospital charges for relief cases will not be authorized. You are therefore directed to arrange for such payments as may be necessary through other channels.

The National Federal Emergency Relief Director, Mr. Harry L. Hopkins, is establishing this as a national policy, applicable to all states. The position is taken that support of institutions is a normal responsibility of local communities, which must be met by local funds.

Within the present month arrangements should be made to care for hospitalized patients now hospitalized from local funds for such time as may be necessary after June 30. No new patients should be admitted after that date except as a responsible charge against funds of (1) the county, (2) the municipality, or (3) a responsible private agency or individual.

Hospitals of the State are being notified direct with regard to policy above outlined.

Very truly yours, RONALD B. WILSON, Acting Director of Relief.

LOCAL MAN SUSTAINS INJURIES IN FALL

Martin Honaker, carpenter foreman for the Fowler-Jones Lumber Company, fell from the joists in the balcony of the courthouse Saturday morning and sustained deep cuts in the leg and forehead and severe bruises of the body. No one saw him fall. When he was discovered some time later, he was unconscious.

He was carried to the office of Dr. Doughton who dressed his wounds. Later he was carried to his home, where he is reported to be improving nicely.

Communion Services Sunday

The communion meeting at Pleasant Home Church will be held on the third Saturday and Sunday in July. Everybody is cordially invited.

SPARTA WINS IN TEN-INNING GAME

Four Home Runs Feature Game.

Sparta won over Laurel Springs Saturday in a hard fought ten inning ball game, by a score of 11 to 10. Edwards, Perry, and Nichols led the hitting for Sparta, each getting a home run. Thompson hit a homer for the visitors.

Table with columns: Laurel Springs pos., Ab, R, H, PO. Rows include Osborne, 3b., Tucker, J., rf., Thompson, 1b., Bare, 2b., Cox, c., Moxley, cf., Miller, ss., Tucker, T., rf., Pruitt, p., Sheets, p., Farrington, ss., Totals.

Table with columns: Sparta: Joines, W., 1b., Reeves, L., cf., Edwards, c., Perry, ss., Sanders, lf., Gentry, 3b., Nichols, 2b., Bledsoe, rf., Reeves, p., Joines, E., rf., Hines, Totals.

LOCAL MERCHANTS DISAPPROVE SALES TAX

Adopt Schedule for Collecting Taxes.

Considerable dissatisfaction with the sales tax was expressed at a meeting of merchants from Sparta and other sections of the county in the Dalton Warren Store Friday night. The meeting was called for the purpose of deciding which schedule to use in making collections of the tax from the customer.

The group seemed to be unanimous in its decision to inform each purchaser that he was paying a tax over and above the purchase price of the goods. This method, according to statements by members of the group, is the best way to sway public opinion against a retail tax and eventually bring about its repeal from the statutes of the State.

Whereas, the Board of Education has heard with regret that Alleghany County is rated for 1930-31 in the matter of the training of its teachers as the 99th county in the State, which means that on an average each teacher in the county had a year and one-half in college after leaving high school and that only one county in the State had more poorly trained teachers than Alleghany (this information being supplied by the Department of Rural Social Economics of the University of North Carolina).

Resolved (1) That in the opinion of the Board of Education the teachers of Alleghany County will not be satisfied to continue this low ranking in training but will be anxious to improve their training and raise their certificates.

(2) That no teacher will be employed in Alleghany County after July 1, 1934, holding any certificates as low as Elementary B.

(3) That no teacher will be employed in Alleghany County after July 1, 1935, holding any certificates as low as Elementary A.

This gives all teachers one or two years notice to meet the above requirements.

By order of the Board of Education July 3, 1933. M. E. REEVES, Chairman. G. N. EVANS, JOHN C. HALSEY, JAS. M. CHEEK, Sec., Board.

COMMUNION SERVICES

The Lord's Supper will be observed at the Sparta Baptist Church next Sunday at the morning service. It is the pastor's sincere hope that all the membership of the church can be present. Representatives from other Baptist churches have a cordial welcome to come and sit at the Lord's table with us. We want it to be a home-coming day. The Sunday School convenes at 10 o'clock. May we not remember that every Christian's high calling demands that he be zealous for the Lord and that we keep His holy Sabbath.

The pastor will begin a revival meeting at New Hops church next Sunday night and it is the plan to continue for ten days. The annual associational W. M. U. are meeting with the Laurel Springs Church Wednesday of this week with an interesting program. J. L. UNDERWOOD, Pastor.

BOARD EDUCATION ADOPTS NEW CERTIFICATION RULING

Alleghany Ranks 99th in Teacher-Training.

Mr. M. E. Reeves, Chairman of the Board of Education, has received a letter from the Department of Rural Social Economics of the University of North Carolina, stating that Alleghany ranks rather low on teacher training. After considering the facts in this letter, the Board of Education adopted a resolution, which requires all teachers with low certificates, who expect to teach in the county, to raise their certificates to a higher classification within a two-year period. Both the letter and the resolution are printed below.

The Letter: Mr. M. E. Reeves, Chairman of the Board of Education, Laurel Springs, N. C.

Dear Sir: Your recent postal to the University of North Carolina has been referred to me. We do not have a recent issue of the University News Letter on the training of teachers. However, I have looked up the information desired by you which appears in State School Facts, Vol. VIII, No. 4. This publication is issued by the State Department of Education. The following are the facts for Alleghany County for the years indicated:

For the year 1930-31, the last year for which we have data, Alleghany County ranked 99th in training of teachers—the index being 547. This means that the average teacher in Alleghany County had a high school education and almost a year and a half of college work. Only one county had poorer trained teachers upon an average.

In 1929-30, Alleghany ranked 98th—the index for that year being 518. In 1928-29, Alleghany ranked 88th, with an index of 465.

This shows that the average teacher was better trained in 1931 than in 1929 but that the rank of Alleghany has declined from 88th to 99th position.

In case you are interested in further details, I suggest that you write to the State Department of Education for a copy of the above issue of State School Facts. Sincerely yours, S. H. HOBBS, Jr.

CORRESPONDENT'S NOTICE

To insure publication of items each week correspondents should get all copy to The Times not later than noon Tuesdays.

FEDERAL FUNDS AVAILABLE OF PUBLIC SCHOOL BUILDINGS

The provisions of Sections 202 and 203, Title II, of the National Recovery Act, among other things, make Federal funds available for the repair, improvement and construction of public buildings in the various states and municipalities. Public school buildings come within this classification, but the Federal Government "shall not grant funds in excess of 30 per cent of the cost of the labor and materials employed in such projects."

The administration of the act will be under a Public Works Board in Washington, but all applications for federal funds will be received and first passed upon by a state administrator who will be assisted by a technical expert sent from Washington. State administrators approve will be only such projects as these various submitted to the central administrative office at Washington.

In passing upon each project submitted from the state administrators, the Washington office will consider the following points: "General policy, soundness from an engineering and technical standpoint, legal feasibility, financial setup, economic desirability, i.e., relation to unemployment and the revival of industry and from the standpoint of coordinational planning, taking into account the social desirability of the project and its relation to other projected works."

"Any conflicts that may arise with reference to a project from these various points of view will be ironed out by a board of investigation and review which will reject certain projects and recommend others for approval to the Special Board for Public Works."

"The requisites which a project should possess in order to entitle it to consideration are the following: "1. The project should be socially desirable in the sense of contributing something of value to the equipment of the community and should not be a mere makeshift to supply work."

"2. No work should be constructed which would require for its maintenance or operation an additional outlay by the Federal Government."

"The priorities to which different classes of projects should be entitled are as follows: "1. Projects which can be entered upon at once and completed with reasonable speed should be preferred to projects which would be spread over a relatively long period. This is in order to stimulate immediate revival of employment and industrial activity."

"2. Projects which are located in or near a center of unemployment should be preferred so far as practicable to those located in areas where the problem of unemployment is less acute."

"3. Projects which are integrated with other projects into a significant plan should be preferred to projects which are isolated and unrelated."

The Board of Public Works was created to be of service. Its purpose is to put a liberal interpretation upon the provisions of the Act. "Plans for all projects for which federal funds are sought should be gotten ready as soon as possible to submit the state administrator. United public support of civic and commercial bodies should be secured for all projects which are submitted, and it is hoped that public school boards will be alert to the interests of the school systems under their respective jurisdictions."

Application blanks are now available at the office of Donald H. Sawyer, temporary administrator Public Works Board, Department of the Interior Building, Washington, D. C.

Commissioners Approve Small Number of Claims

No business of outstanding importance was transacted at the regular meeting of the Board of County Commissioners Monday. A number of small claims were approved and issued. There was some discussion concerning the employment of agricultural teachers and the county nurse, but no definite action was taken.

Those working for a prize in The Times' Subscription Contest should send in their subscriptions in clubs. On account of the book work and great chance for errors we cannot credit individual subscriptions to various prize workers.

MAXWELL GIVES RULES REGARDING SALES TAX

Merchant Cannot Absorb Tax Must Pass It On To Consumer.

Since the sales tax which became effective Saturday has been the occasion for a great deal of discussion, and some misunderstanding, the full text of the rules and regulations set up and promulgated by Commissioner of Revenue Maxwell, are given below.

The rules and regulations hereinafter set out are adopted in pursuance of authority of general provisions of Article V of the Revenue Act and the under the specific duty imposed by a supplemental act entitled "An act to Provide for Regulations so as to Prohibit Unfair Trade Practices in the Administration of the General Retail Sales Tax." This supplemental act imposes upon the Commissioner of Revenue the duty and responsibility of adopting and promulgating rules and regulations governing the methods to be used by merchants in adding to the price of their merchandise and passing on to purchasers the average equivalent of the tax of 3 per cent upon retail sales. In pursuance of this authority and responsibility the following rules and regulations have been adopted, and are now promulgated, and in accordance with the terms of the act become a part of the law governing retail sales, effective on and after the first day of July, 1933:

Rule 1. Compulsory Provision for Adding The Tax.

Every merchant shall add to the sales price of merchandise approximately the average equivalent of the tax of 3 per cent upon gross sales of taxable merchandise according to the terms set out in Rule 13 of these regulations.

Rule 2. Rule for Computing Tax.

It is optional with each merchant or by agreement with groups of merchants, whether the tax shall be shown as a separate charge on each sale of merchandise. Whether shown as a separate charge on each sales ticket or not, it will be assumed that 3 per cent of the price charged the purchaser is tax and 97 per cent is the price of the merchandise. The amount of tax liability to the State will be computed on 97 per cent of the total of gross sales on the basis of the price the purchaser paid for the merchandise.

Rule 3. No Double Tax.

Wherever a sale of merchandise taxable under Article V is made under a section of Schedule B, also levying a tax upon sales, and the sale is to a merchant for re-sale, the tax under Schedule B shall be at the wholesale rate of one twenty-fifth of one per cent, to avoid double taxation of the same merchandise.

Rule 4. Exempted Articles

Specific articles of food-to-wit: Flour, meal, meat, lard, milk, molasses, salt, sugar and coffee, are exempted on condition that "the retail merchant shall keep accurate and separate records of invoices and sales of the exempted articles in such form and detail as may be prescribed by the Department of Revenue." The best compliance with these conditions is an accurate separate inventory, as sales are made of every sale of an exempted article, to be supported by a complete record and file of invoices and purchases of exempted articles. Recognizing the inconvenience of this method and having authority at any time to change regulations when advised by experience, it will until further notice be accepted as a compliance with conditions if accurate records and files are kept of all invoices and purchases, and the amount of retail sales of exempted articles may be computed by adding to the total invoice price of exempted articles the average gross profit on sales of such articles. The amount of sales of exempted articles computed in this way may be deducted from total gross sales to arrive at the amount of taxable gross sales. This rule is adopted experimentally to avoid a burdensome amount of detailed accounting, and it will greatly facilitate observance of this rule if wholesale merchants, in billing sales to retail merchants, will adopt a distinguishing color of invoice for separate listing of exempted articles. They are therefore requested to co-operate in this method and for uniformity of practice the use of the pink invoice is suggested for exempted articles. The alternative method of reliance upon invoices as the basis for determining the amount of sales of exempted articles is permitted upon the further condition that inventories of exempted articles at the end of the month will be assumed to be the same in amount and value as the inventory of exempted articles at the beginning of the month.

Exempted sales of merchandise to (CONTINUED TO PAGE 3)