

County Auditors and Treasurers Meet and Form State Body.

Severe attacks on the present tax system of the state which was characterized as antiquated and burdensome and the adoption of a resolution calling for radical changes in the method of penalties to tax payers who do not meet their obligations in time, featured the organization meeting of auditors and treasurers here yesterday.

Following a two hour session in the afternoon, which was spirited at times by the discussion in reference to tax matters, the Association of County Auditors and Treasurers of South Carolina was formed last night with John R. Watson, treasurer of Dillon county, as president. Walter E. Duncan, comptroller general, was chosen first vice president and the other officers elected were as follows: Sam T. Carter, state treasurer, second vice president; Rut L. Osborne, former comptroller general, Orangeburg, third vice president; Wilbur V. Sutherland, former comptroller general, Columbia, fourth vice president; D. S. Allen, auditor of Dillon county, secretary and treasurer.

Penalty Question Up.

The afternoon session developed a spirited discussion on several topics, mainly the penalty question and the matter of too much revenue being depended upon from the property tax. Both these discussions were carried into the night and the penalty situation was hammered from all sides. T. M. McMichael of Orangeburg offered a resolution, which was adopted in its essentials after being amended, calling on the legislature to change the present method of assessing penalties. The resolution asks for a straight 5 per cent. penalty to be placed January 1 and after 60 days executions go into the hands of the sheriff under the terms of the resolution. The legislative committee was instructed to appear before the proper committees in the general assembly and to see if this change could be made. County delegations are also to be asked to vote for this change as the present 1 per cent in January, another in February and five in March was said to be very unpopular with the officials.

Winston Smith, auditor of Anderson county, said the present penalty plan was highway robbery and a "skin game" method. Mr. Smith also criticized the township boards and held that the auditors should be allowed to say who were to be placed on these boards. The resolution of Mr. McMichael had not provided for a date to place the penalty and an amount to be fixed and Mr. Smith offered an amendment making the date January 1 and the amount 5 per cent. This was passed, Mr. Smith leading the fight for its adoption.

An address by August Kohn of Columbia on "Taxation in South Carolina" attracted favorable attention. Mr. Kohn handling the subject admirably. He emphasized that the state has too high a property tax and must look for new sources of revenue. Mr. Kohn gave four signal facts regarding the state as he sees the situation. The state must continue to grow and must have more money; the property tax is already too high; the state must get new sources of revenue; how to get the new sources of revenue. The speaker gave some highly interesting facts about the property tax, showing that out of \$448,000,000 worth of taxable property on the tax books more than 52 per cent is on real estate. Out of \$1.84 paid into the state treasury by every man, woman and child in the state \$1.66 is paid on the property tax. Mr. Kohn said.

Wants "Painless Extraction."

Mr. Kohn favored a "painless extraction method of getting new revenue, similar to that of the federal government which took out of South Carolina nearly \$28,000,000 last year. A tax on gasoline, an inheritance tax, a tax on soft drinks, an occupation tax and other similar taxes were favored by Mr. Kohn, who has given the problem a great deal of study. Mr. Kohn also pointed out that the tax collecting agencies should be out of politics. This, he said, was essential to a good tax system.

In opening the meeting Walter E. Duncan, comptroller general, made a short address of welcome to the auditors and treasurers, and also pointed out some salient facts that face these officials today. "There is danger ahead," Mr. Duncan said, "and next year, in the face of the existing economic depression and the attendant hardships upon our people, the cry is going up from the mountains to the sea for relief from the tax burden. The voice of the political spellbinders will be heard in the land, promising the coveted relief

through the simple expedient of slashing appropriations, cutting off this, that, or the other activity—even though it mean the crippling of institutions as necessary to the public weal as is meat and drink to the human body—and abolishing others that would arrest and stifle the progress and achievement to which South Carolina has in recent years turned her face as to the noonday sun."

Mr. Duncan cautioned against the danger of agitators swaying the people, not as they should move for their relief toward constructive tax revision but destructively, towards ends that will bring only a small and inconsequential measure of temporary relief, if any at all, but "which would put South Carolina back into educational darkness, back into the sand ruts and the mudholes, back at the tail end of American civilization." A more equal distribution of the tax burden will largely bring the needed relief, Mr. Duncan said.

Several speakers told of the old organization several years back and then R. A. Ellison, treasurer of Greenwood county, who worked hard to get the meeting, told of the plans and purposes for the new association. In the afternoon a temporary organization was set up with Comptroller General Duncan as president and W. V. Sutherland as secretary, this holding until the permanent organization at the night session. Several impromptu speakers were heard, including Sam T. Carter, state treasurer.

At the night session the two main addresses were made by Rut L. Osborne, former comptroller general, who spoke on "The Penalty, Its Assessment and Collection," and W. G. Query, who spoke on the "South Carolina Tax Commission." Mr. Osborne, like a majority of those present, said the penalty at present was "dead wrong" and he said he had tried to get remedy from the legislature, but failed. He favored a 5 per cent penalty on January 1 as was recommended in the resolution. After Mr. Osborne several others took the present system to task and were vigorous in their attacks on it.

Tells of Commission.

Mr. Query in his address spoke of the equalization the commission had already done and pointed out that already many millions of dollars had been placed on the tax books by the work of the commission. Equalization of taxes on banks, cotton mills, power plants, cottonseed oil mills, fertilizer plants, merchants, horses and mules and real estate had increased the taxes by large amounts and had also put everybody on the same basis, Mr. Query said. He also spoke of the "breaking point" in the matter of property tax and suggested new sources of revenue. He also showed that a statewide survey would place much property that has been escaping taxation on the books.

R. A. Ellison, Greenwood, spoke on "Executions," treating this subject only briefly as it was agreed to leave this matter with the legislative committee to seek a change from the next general assembly. A simplified plan is wanted by the organization. A resolution was passed asking the general assembly to simplify the form of execution.

Following the address of Mr. Query which was well received and won a number of friends for the tax commission, the nominating committee reported and the officers as named above were chosen. The committee having recommended that Mr. Duncan, Mr. Carter, Mr. Osborne and Mr. Sutherland be included as active members. The organization committee also recommended a yearly session, which was adopted.

President Watson, just before adjournment for the night, announced the following committees.

Executive, R. A. Ellison, Greenwood; T. M. McMichael, Orangeburg; H. C. Tallevast, Georgetown; J. B. Halfacre, Newberry.

Legislative, A. T. Henry, Chester; Winston Smith, Anderson; D. W. Dent, Lexington; H. E. Neil, York; C. R. Wilson, Allendale; R. E. Wilder, Sumter; Harry Tallevast, Georgetown.

Arrangements, P. M. Hankinson, Aiken; Andrew Feagan, Columbia; H. H. Pate, Lee.

B-y-Laws and Constitution, W. D. Rowell, Bamberg; Fred G. David, Marlboro; R. E. Causey, Hampton.

Twenty-three treasurers and 25 auditors were enrolled at the conclusion of the night session. The final meeting will begin this morning at 10 o'clock.

The Blighted Cotton Crop.

From the standpoint of actual production, the Government's report of the condition of cotton on August 25 giving a percentage of 49.3 is calamitous. From the economic standpoint, it may mean the salvation of the South. The ravages of the boll weevil have become so extensive that 77 per cent of the crop is affected. Long periods of wet, cool weather combined to give a big weed which boll weevil in the flush of early invasion attacked voraciously, destroying all squares and bolls set in August, and even attacking the larger bolls. A crop of 7,000,000 bales is estimated, in comparison with 13,000,000 bales last year. Although private reports had pretty thoroughly forecast the situation, confirmation by the Government was even more pronounced and anyone could believe possible. The response of the market was an advance of 131 to 144 points.

As long as a crisis of this kind had to be reached, no better time could have been chosen. Practically every agency available in the South advocated a reduction in acreage for this year's crop of 50 per cent, but succeeded in obtaining only 30 per cent, although this was considered a remarkable accomplishment. Nature seems to have completed the task for them, for another large crop on the heels of the large carryover from last year would have spelled disaster. Cotton has been practically unsalable for almost a year and the prostration of the South has been severe. Advancing prices for cotton will bring about a revival of all business in the South, the effects of which will be felt by the whole country.

All this, however has to do with present conditions of supply and demand. In the course of time it will be necessary to look once more to the South for a large production of cotton. That will not be next year or the year after, but it will not be indefinitely deferred. The American Cotton Association has submitted a referendum vote to the cotton producers of the fourteen cotton growing states on the questions, first, of total elimination of the cotton crop for the year 1922, and if necessary, every other year for the fighting of the inroads of the boll weevil; second, limitation of production for five consecutive years, planting only one-fourth of the cultivated lands in cotton, with a view of producing for one year, 1922, not in excess of 6,000,000 bales. Results thus far tabulated are preponderantly in favor of total elimination of the cotton crop next year, even the point of forcing it by legislation. Limitation of production for five consecutive years is also favored.

Regardless of the welfare of individual farmers, the ravages of the boll weevil must be stopped. Heroic measures are necessary. All efforts made thus far have been futile, so that resort has practically become necessary to the one sure method, that of omitting the crop entirely for a season. If the boll weevil can be stamped out for all time by omitting the 1922 crop, then the raising of cotton should be forbidden by law next year. From the supply standpoint, it can be done. This, however, is considering it only from the basis of saving future crops, and is akin to the drastic measures necessary to stamp out any plague.

Curtailement of production to force higher prices is another phase of the question entirely. It is defensible on exactly the same grounds as the manufacturer shutting down his plant when he is overstocked. The farmer is entitled to a fair profit over his production costs and is entitled to adopt similar methods to the manufacturer or any other producer. It is legitimate to reduce production to a point where a surplus is obviated. To reduce production to the point where an artificial scarcity is created is illegitimate.

From still another viewpoint, it might be advisable to omit a cotton crop next year, and that would be forcing the farmers to plant other crops. Then they might cease the practice of sending to Chicago to buy hogs that they can raise just as well on their own farms. The South can produce anything it needs in the way of food crops, which have heretofore been crowded out by cotton. It would be a good thing to teach the Southern farmers to be self-sustaining. They work hard to raise enough cotton to sell for enough money to buy food when they could just as well expend less labor by raising the food in the first place.—New York Commercial.

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Greenwood, S. C. June 1, 1921.

Notice of Final Discharge.

To All Whom These Presents May Concern:

Whereas, J. H. Allen has made application unto this Court for Final Discharge as Executor in re the Estate of Clara Penn, deceased, on this the 23 day of August, 1921.

These are Therefore, to cite any and all kindred, creditors, or parties interested, to show cause before me at my office at Edgefield Court House, South Carolina, on the 28th day of September, 1921, at 11 o'clock A. M., why said order of Discharge should not be granted.

W. T. KINNAIRD, J. P. C., E. C., S. C.

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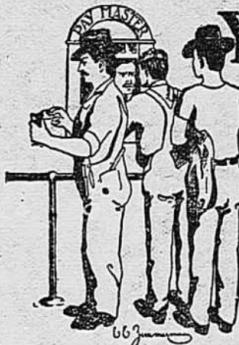
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