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MORE THAN A TENTH

Our Taxes Much More Than Was Paid by the Jews in Bible Days.

It is not our purpose to try to discuss the tithing system of taxation but some good people seem to think that the people of this country would have to pay more if that system were in practice here.

But considering that the Jews paid their land rent with one-tenth of the income and that this tenth was used to bear the expenses of the government which was a church government, or a government church, whichever expresses it the better, it is seen that the burdens of the Jews to support the government and church were very light compared with ours. The tenth paid their rent and their taxes too, both church and state.

In this country, the rent for the land alone is one-third, and if it is extra good land it is one-half, not including any houses, vineyards or wells. Besides this, everything the renter has, including his seed, his cow, his watch, if he has one, his plow, his ax, his chickens and dog, and under some Acts of the legislature, his shoes and shirt, are also taxed, one thousand dollars worth of his property, however, is exempted from the tax. The land owner is also taxed and taxed on the farm beside. And by the time the city, county, state and government all get through with him, what they have done for him is certainly a plenty.

These taxes, except the government taxes are not according to income, but according to the value of the property, and must be paid, income or no income. If the property is non-productive, the tax must be paid just the same, and of course, the taxes are more than one-tenth of the income; yes, more than all the income in such cases for there is no income. This is a burden the Jews did not know at all.

On some property, though there is some income, the taxes are more than one-tenth of it. For instance a person has \$1500 in a house and rents it for say \$10 per month, and here they think that is high, and actually collects for ten months in the year, which is doing pretty well, and the average yearly repairs on the house and its yearly decay amount to \$20, this leaves \$80. Then his city taxes are \$12.50 and the state and county, \$22.50, and he will do well to get off at that, in all, \$35. In this instance, the taxes lack only \$5 of being half the income, which is five-tenths instead of one.

Again, a person sell his farm and takes notes. They bear interest at the rate of 6 on the \$100. The taxes on the notes are city, \$1.30; state and county, about \$2.35, in all, \$3.65 on the \$100, which is more than five-tenths. This is about the way it is now in Crossville, and is threatening to get worse, and some places, we understand it is worse than here.

If a person is unfortunate enough to be in some business so as to have to pay an income tax to the government, it is not only one-tenth, but the rate is increased as his income increases till it gets to be more than half his income. And this is all in addition to his city, county and state taxes above spoken of, besides all privileges and license taxes. So by the time the publicans get through with him and let him go, he feels glad to have a tenth or so left for himself, and feels somewhat like the man that went from Jerusalem to Jerico.

J. W. Dorton.

MRS. E. H. LELAND DEAD.

Mrs. Emily H. Leland, aged 70, died at the home of her daughter, Mrs. H. Fowler, Rockwood, Saturday night at ten o'clock, as the result of a stroke of paralysis sustained about a month ago. The remains were buried at Rockwood.

Her niece, Miss Maud Dunbar, has been at Rockwood for some weeks waiting on her.

The deceased was a lady of refinement and ability having been a contributor to numerous publications over the country, making her living that way. She had been living with her daughter for some fifteen years. She was well known to many Crossville people and highly esteemed for her intelligence and kindly nature. She was a sister of Mrs. Edna Dunbar, deceased, and has numerous relatives here.

MORE TIMBER DEALS

Devil Step Hollow Tract of 3,000-Acres Sold Last Week.

Last week the deal mentioned a few weeks ago as pending was closed that gave to some Chattanooga parties and E. P. Melvin, Waldensia, what is known as the Devil Step Hollow tract of timber comprising 3,000 acres. It is generally conceded that there is not a better tract of timber in the state than this.

It lies nine miles from Crossville, to the east of Grassy Cove, and comprises a large amount of fine oak and poplar. The timber will be worked for both lumber and ties.

E. P. Melvin, of Waldensia, will be in charge of the work and is now working a small force preparing to put in a large mill that will be of sufficient size to handle the largest logs they will have. Some of the timber is said to be six feet through and of first class quality. It is estimated that the tract contains several million feet and from four to six years will be required to market the timber.

ANOTHER DEAL.

A short time ago Ben Smith purchased a tract of timber near Isoline which he is now working and shipping from Isoline. Mr. Smith is an experienced man in the lumber business and will doubtless handle his Isoline product with entire success.

COAL LAND DEAL.

Some time ago General J. R. Mitchell and other parties purchased the 80-acre tract of fine coal near Peavine. Recently the Phillipsburg Land Company, through John Q. Burnett, sold 2,000 acres to these parties that joins the original coal property. It is understood that the Cumberland Lumber Company has gone in on this deal and added a considerable acreage of the company to the deal, thereby making an extensive acreage of what is considered a most excellent coal property.

The Cumberland Lumber Company has now a railroad within a few miles of the coal opening and it would be no surprise if the coal property should be developed at no distant date.

Following are the various lumber propositions that will be in operation this summer and for several years thereafter for it will require from four to fifteen years to work them out and properly market what is in sight. The largest is the 45,000 acres of what is known as the Bon Air property laying some fifteen miles south of Crossville. The Johnson 15,000 acres laying near Crab Orchard, the J. H. Findley 3,000 acres near Grassy Cove, the 3,000 acres Devil Step Hollow tract, the Ben Smith tract near Isoline and a large acreage lying on both sides of the Cumberland and Putnam county line near Monterey.

In view of all these timber projects that are now at work and will enlarge greatly with the opening of spring, there is every indication that this section will see the greatest rush of business for the next few years that it has ever known.

Splendid entertainment at the Court House Friday night. Admission 25 cents.

Henry Farmer was here from Hebertsburg the first of the week.

E. R. Swan and G. W. Hill were over from Crab Orchard the first of the week.

Time for Kindness.

There is no day so short nor so full that it does not give a chance to do a kindness.

Pleasant Hill Academy

The social Friday night was held by classes, several at that time completing the class organization which has been one of the events of the week, and choosing class colors, pins, etc.

Any who heard the singing of the school song by the assembled school, after chapel Thursday morning, a pledge of loyalty to the school and so to our Principal on this his birthday, would have been convinced that we have learned by heart that Scriptural injunction, "Make a joyful noise", also quite musical and very soul-stirring.

Feb. 9.

VALUATION INCREASE

Heavy Reduction In Tax Rate Made Possible by Increased Valuation

TO THE TAXPAYERS OF CUMBERLAND COUNTY:

For the purpose of correcting the false impression which prevails in some parts of your County that the rate of taxation will not be reduced as the assessment is increased, I beg to submit to you statement showing approximately what your State and County rate will be for 1920.

Based on the value of real estate, established by proof throughout the State, and upon the estimated value of personal property and railroad and public utility property, the assessment for the whole State for 1920 should exceed \$2,000,000,000, and your State rate will be reduced to 25 cents and perhaps lower.

Your County rate in 1919 was \$1.75. The total assessment for your County in 1919 was in round numbers about \$3,003,600.

The total assessment for your County based on the proven value of real estate and estimated assessment of personal property and railroads should be about \$6,610,400.

Based on these estimates, your County rate for 1920 should not exceed for all County purposes \$0.79.

Making your total State and County rate for 1920 \$1.04.

As compared with a total State and County rate for 1919 of \$2.45.

Your County Court will not fix the County rate definitely in your County until the State Board has completed its work and your rate will then be fixed on the new assessment. Your County rate should be reduced by your County Court in exactly the same proportion that the assessment is increased. The work of the State Board of Equalization in assessing all property at actual cash value will not increase your County taxes One Dollar. This statement is being issued that you may be definitely assured that the rate of taxation will be reduced as the assessment is increased.

You will understand that we are going to do all in our power to put personal property on the tax books and we are now making an energetic investigation of the property of all corporations. We know that the increases in the value of these classes of property will be enormous. To illustrate, we have proof in our office now fixing a valuation on the property of one corporation of over \$8,300,000 which was assessed in 1919 at about \$275,000 or about 3 per cent of its value. We are now valuing the property of another corporation which was assessed in 1919 at 260,000. This corporation has already consented to a \$5,000,000 assessment. We have not yet completed this assessment for we believe that our completed proof will show that it is worth more money. The home owners of your County have been paying practically all the taxes of these two gigantic corporations. We are going to give you a square deal and you should not be disturbed by a misunderstanding of the law or by false statements about its effect.

Yours very truly,
A. V. LOUTHAN,
Chief Tax Statistician.

For the benefit of our Readers we give the actual assessment of several counties of the state as fixed now and the amount for which the several counties were assessed last year.

	Last Year	Now
Bledsoe	\$ 832,400	\$4,427,800
Cumberland	2,184,500	4,809,900
Fentress	1,836,500	3,323,600
Putnam	2,263,100	8,927,300
Van Boren	689,600	1,487,600
White	1,500,200	6,161,000
Morgan	1,841,100	4,214,700

The large counties such as Shelby, Davidson, Hamilton and Knox show a very much larger increase than these mountain counties, especially in the case of Shelby county, which was increased from 39 millions to 300 millions.

It will be seen by the foregoing figures that the increase in this county

was not nearly so much as estimated by Mr. Louthan. After going over the full list of counties of the state showing the increase in each, Cumberland county has no cause for complaining for there is scarcely a county in the state where the increase was not as much or more than in this county.

ISOLINE BUSINESS SOLD

C. B. Wheeler Buys the Reed & Smith \$8,000 General Store Stock.

C. B. Wheeler has bought the Reed & Smith stock of general merchandise at Isoline. He has been in charge since February 1. The stock invoiced close to \$8,000.

Mr. Wheeler had been with the Brier Hill Collieries, Crawford, for over ten years until a few months ago. His long experience in managing the business for the company certainly equips him in a splendid way for handling this business.

Reed & Smith retain a nominal interest in the business because of some leases they hold on building at Isoline. Mr. Wheeler is in full control of the business and it is expected that the leases will be transferred to Mr. Wheeler within a short time and then Reed & Smith will no longer retain any interest in the business. The firm name of the new company is C. B. Wheeler & Company.

Ben Smith, who has been in charge of the Isoline branch store since it was established there about two years ago, has had extensive saw mill experience and because of the high price of lumber he felt that he could make more money in that line. For that reason M. F. Reed, his partner, and Mr. Smith decided to sell their Isoline business and buy a large timber acreage near Isoline and Mr. Smith will work it and put it on the market. They have purchased an acreage comprising 2,500 to 3,000 acres. All the lumber and ties will be shipped from Isoline, which will very materially assist in making Isoline one of the most active business points in the county.

HIGH SCHOOL NOTES.

Work Going Splendidly, Student Takes Responsible Position.

Work at the High School is moving along smoothly with an enrollment of an hundred and a regular attendance of nearly ninety one-third of whom are out of town students. The student body as a whole is doing good work and the number of students from over the county is particularly encouraging.

Miss Charlotte Bloomfield, a member of the senior class, who has been pursuing the full commercial course, has taken a position in the First National Bank. Owing to the ever increasing volume of business Cashier J. S. Reed deemed it necessary to increase the clerical force and it was in response to a call from him that Miss Bloomfield was placed in the position. This is the second time that Mr. Reed has called on the present Principal to furnish him an assistant from among the student body of the High School. It was in response to a similar request more than two years ago that Miss Mary Loshbough became a member of the bank staff which position she has since filled with credit, and who, according to Cashier Reed, is one of the most efficient helpers he has ever had.

This speaks well for the work the commercial department is doing and should act as an incentive to the boys and girls of the county to take advantage of the High School, for the door of opportunity will certainly open to those who prepare themselves.

The oyster supper given by the Domestic Science Department two weeks ago was a success considering the inclemency of the weather, and the proceeds of the supper, amounting to twenty-five dollars, will be divided equally between the Domestic Science Department and Athletics.

Miss Irene Bewley, who made such a hit with the people of Crossville, both as a reader and in the patriotic pageant, will play a return engagement at the Court House Friday night, Febru-

G. FRED THOMAS DEAD.

Passed Away Thursday About Noon After Illness of a Few Hours.

G. Fred Thomas, aged 55, of Chattanooga, died at his home Thursday shortly before noon after an illness of about thirty-six hours. The remains were interred at Chattanooga. The deceased leaves a wife, two sons and one daughter.

Mr. Thomas, who is the head of the wholesale dry goods firm of Thomas & Moore, went to New York a few days ago to pass a few weeks buying goods. He was accompanied by his son, Neal, who is associated with his father in business. Shortly after reaching New York the young man was taken with grippe and decided to return home. His father accompanied him. The next day after reaching home, Mr. Thomas complained of feeling weary and decided not to go to the store until he had taken a day or two of rest. He did not feel that he was going to be sick and so stated to his family but felt that he needed a little rest. He grew rapidly worse and by 3:00 o'clock, a. m. Thursday he was unconscious and died shortly before noon without rallying.

For several years he traveled as a drummer for a Louisville dry goods firm throughout this section and won a host of friends, who will deeply regret his untimely death. He was one of those genial and optimistic individuals who is always full of cheer and hope and readily inspired others with hope and confidence in the future. He was ever thoughtful for the interests of others and as public spirited citizen and Christian gentleman he had few equals. He will be much missed in all channels in which his activities called him.

"SOME PUMPKINS."

G. W. Manning, Ozone, Grows Over 900 Pounds on a Single Vine.

G. W. Manning, of Ozone, is very likely the banner pumpkin grower of this county and perhaps of this and many other states. Last year he grew more pounds of pumpkins on one vine than we ever have heard of being grown before. The crop from one vine was so large that most people would be very much inclined to treat it as an exaggerated story had it not been for an eye witness of undoubted character vouching for the truth of it all.

Andy Elmore, who is well known to the people all over this county, and a man whom no one would pretend to charge with an exaggerated or over-drawn statement, was at the home of Mr. Manning last fall and saw the pumpkins weighed, made a careful investigation to see that they were all produced on one vine and kept the record of the weights, as well as for the accuracy of figures given.

The vine was a volunteer and came up where some hogs had been fattened. Mr. Manning took good care of it and was gathering the pumpkins for fear of frost when Mr. Elmore was there. Mr. Manning weighed them and Mr. Elmore kept the record and this is what the record shows.

The single vine had 22 pumpkins on it. Of the entire number 18 were ripe and 4 green. The heaviest one weighed 77 pounds and the lightest one 9 pounds. Ten of the number weighed over 50 pounds each. The total weight of pumpkins from the single vine was 939 pounds. Can any one beat it? If so hold up your hand and be counted, but we are "from Missouri and must be shown."

ary 13. She will appear under the auspices of the High School and the proceeds will go toward procuring needed equipment in some department of the school.

Come to the Court House Friday night to hear Miss Irene Bewley.

Ben Battle, deputy collector, will be in Crossville from Friday, February 20, to Monday the 23rd, to assist our people in making out their income tax schedules. It is very important the people make their returns early.