

Supplement

SEQUATCHIE NEWS

SEQUATCHIE, TENNESSEE, THURSDAY, OCTOBER 21, 1920,

POINTED PARAGRAPHS FROM SPEECHES OF ALF. A. TAYLOR

Main Issues of Gubernatorial Campaign Discussed Clearly and Convincingly by the Republican Nominee.

THE EMERGENCY BOARD AND EMERGENCY APPROPRIATIONS.

It appears that in 1915 the Legislature for the first time set aside by appropriation the sum of \$500,000 to meet any emergency or exigency that might arise in connection with State institutions or to take care of a deficit. An Emergency Board, consisting of the Governor, Secretary of State, Comptroller and Treasurer, were authorized to use this fund for the purposes contemplated and set out in the act.

The Legislature of 1917 renewed this authority, limited as the other appropriations were, expressly and specifically to institutional use. This Legislature provided \$40,000 for meeting expenses of the State Taxing Board, Public Utilities and Railroad Commission.

In one of the Acts relating to this new department it provided that the Emergency Board might transfer funds from the Emergency Appropriation to the Tax Commission Appropriation when exhausted. This provision was not looked for and passed without discussion.

Under it unlimited offices have been created, a horde of clerks and employes, both temporary and permanent, employed, and the members of the Legislature wholly ignorant of this wide-open authorization are made to carry the odium of this carefully concealed authority under which more than \$136,781 has been spent.

Not only this vast sum has been used out of this fund through a carefully concealed purpose amounting to fraud on the members of the Legislature, but Governor Roberts has drawn on the fund time and again for other departments.

He exhausted his own office expense appropriation early in the year 1920, and made orders and drafts on this fund through his Emergency Board.

He created offices and paid salaries for other departments out of this fund. He paid expenses of different branches of the public service out of the Emergency Fund.

It is doubtful whether the Legislature can set aside ANY amount of public funds for a board thereafter to appropriate for various uses. If the Legislature can legally and constitutionally set aside \$500,000 for a board to appropriate for sundry purposes, why can it not set aside the entire revenues of the State, of \$5,000,000, and let this board assume the constitutional functions of the Legislature and appropriate all of the State revenues in its discretion. It had previously been the belief of Governors that when the Legislature appropriated for specific officers in a department and specific sums for expenses that no more money could be spent by that department.

The Budget Law of 1917 expressly forbids the expenditure of any money whatever in excess of an appropriation and the officer guilty is subject to a fine of \$100.

Governor Roberts has flagrantly violated this statute and laid himself liable to several \$100 fines. He showed absolute disregard of his own constitutional duty and his oath to observe the Constitution, in that he assumes functions belonging wholly and entirely to the Legislature.

Not content with preparing the bills for his Legislature to pass, not willing to wait for an extra or regular session of the Legislature where this body could at least go through the form of legislating, the Governor and his board constitute a Legislature of their own, orders certain moneys to be paid out, and the Comptroller draws his warrant and the Treasurer pays out the money.

It is time for a look into the State treasury. It is time to check up and balance the account and take inventories, count the cash and recover money illegally spent and punish those who illegally spent it.

Colonel Taylor says, if elected Governor, he proposes to have a State Auditor who is not dominated by the Comptroller of the State; who will see that no moneys shall be expended for any purpose beyond the appropriations made therefor, and that he will insist upon the faithful execution of the budget law that limits expenditures of the State government to specific appropriations for specific purposes.

Taxation.

I stand for the repeal of all the vicious tax laws of Governor Roberts and the passage of a plain, simple tax law that the average citizen can readily understand and the restoration of

local self-government to the counties in the assessment of properties. One of the many serious features connected with the assessment law of Gov. Roberts is that clause which gives the Railroad Commission the power to fix taxable values upon taxable property of Tennessee. If I am elected Governor, and it should be deemed necessary to have a State Board of Equalization, it will be a non-partisan board of capable men, selected for that special purpose, and will not be the Railroad Commission of Tennessee. There are enough honorable men in the counties to assess the property at its cash value in conformity with the Constitution without the assistance or direction of a Railroad Commission which has been elected for an altogether different purpose.

Under our Constitution all assessment of properties must be made upon a cash basis, but the Legislature has the right to prescribe how the cash value shall be determined or arrived at. The law concerning the assessment of railroad companies requires assessors to take into consideration the following elements of value: (1) Physical value; (2) value as capitalized and bonded; (3) value as determined upon an earning basis. In assessing farm lands I favor giving the farmer the same right to have the earning value of his property considered as one of the chief elements of value in finally determining what his farm should be assessed at for taxable purposes.

I also favor the complete elimination of the revenue agent and back-tax collector from our assessment laws. They are both a shame on our body politic and are a reflection upon our intelligence as well as on our integrity. They are both like the toll-gate, "institutions of ancient times." They have no place in the proper conduct of governmental affairs. If we are to have back-tax collectors, let a separate law be drawn up for that purpose, so that the people may know what they are doing and can hold their public servants to a proper account. If the taxes were properly distributed throughout the State there would be no necessity for back-tax collectors, as everybody would be willing to contribute his part in supporting the State government without complaint.

Should it be necessary to file any bills to enforce lien against real estate, or to collect delinquency from county officers, pass a special law requiring the District Attorney General to represent the State without extra cost to the people. This is the system followed by the national government and should be adopted by Tennessee.

It was never intended for Governor Roberts' tax laws to serve any other purpose than to make the farmers and other real estate owners of Tennessee pay the entire deficit now existing in the State government, amounting to more than \$1,000,000 per annum, but to pay whatever additional deficit that might occur through the increased administrative expenses of Governor Roberts and through the mismanagement of the State prison as compared with Governor Rye, and to decrease the total taxes to be paid by the railroads and other public service corporations assessed directly by the Railroad Commission, and the sliding scale was conceived solely for the purpose of confusing and deceiving the taxpayers of Tennessee who are not familiar with these highly complicated matters relating to taxation.

Colonel Taylor's pronouncement on law and order:

Labor and Capital.

Labor and capital, the joint producers of all our wealth, are as dependent upon each other as the heart and body of man; one cannot function, act and produce without the other, and hence on account of their inseparable relationship, each should and must be in absolute harmony with the other; each possesses its rights and each has its duties to perform. This being a land of law, hence each should and must obey the law. Each are entitled to adequate compensation and should and must receive it. The most friendly and harmonious relation should and must exist between them.

There should be no just cause or excuse for one to become arrayed against the other, and the man who attempts to array one against the other is an undesirable citizen and a menace to his government and its citizenship.

Loyalty to state, love and respect for human life, preservation of property, fidelity to the Constitution, and obedience to the people's laws should be and by the Eternal, will be sustained and upheld by every good man and woman in Tennessee.

Valuation and Approximate Assessed Taxes for Years 1918-1920, Showing Reduction of 56 1/2% in Rate and Percentage of Increase in Taxes

Counties.	1918 Assessment.	Rate 1918.	1918 Taxes.	1920 Assessment.	1920 Reduced Rate.	1920 Taxes.	Percentage of Increase.
Anderson	\$ 2,485,850	2.45	\$ 60,850	\$ 8,888,901	1.06	\$ 94,222	56%
Bedford	5,692,709	1.35	76,852	22,907,912	.59	135,156	78%
Benton	1,593,420	1.70	27,088	5,858,536	.74	43,353	59%
Bledsoe	1,118,581	2.06	23,042	4,095,618	.90	36,860	57%
Blount	4,729,480	2.65	125,331	25,219,602	1.15	290,025	131%
Bradley	3,259,774	1.75	57,046	13,079,486	.76	99,404	74%
Campbell	4,744,355	3.10	147,075	13,682,266	1.35	184,710	25%
Cannon	2,156,119	1.90	40,966	5,073,757	.83	42,112	5%
Carroll	1,072,625	1.70	18,234	13,877,631	.74	102,694	467%
Carter	1,861,310	2.90	53,977	8,874,951	1.26	111,824	109%
Cheatham	1,203,630	2.25	27,087	5,180,326	.98	50,767	85%
Chester	1,609,225	1.95	31,378	4,475,078	.85	38,038	23%
Claiborne	2,010,298	2.85	57,293	8,531,513	1.24	106,643	86%
Clay	1,631,137	1.95	31,807	3,966,158	.85	33,712	6%
Cocke	3,520,440	2.25	79,209	12,331,435	.98	120,848	52%
Coffee	2,410,645	1.70	40,980	10,813,226	.74	80,017	100%
Crockett	2,752,900	2.00	55,058	10,405,374	.87	90,526	63%
Cumberland	2,447,380	1.95	47,723	5,522,829	.85	46,944	*2%
Davidson	88,972,240	1.20	1,067,666	203,421,898	.52	1,061,862	*6%
Decatur	1,478,385	1.65	24,393	3,822,943	.72	27,525	13%
DeKalb	2,610,885	1.65	43,079	9,251,025	.72	66,607	53%
Dickson	2,114,270	2.15	45,456	8,621,008	.94	81,037	80%
Dyer	5,714,125	2.10	119,996	21,046,638	.91	191,524	60%
Fayette	4,482,923	1.85	82,934	20,686,938	.80	165,495	101%
Fentress	1,997,154	1.80	35,948	4,035,432	.78	31,476	*12%
Franklin	3,881,080	1.70	65,978	16,075,781	.74	118,960	81%
Gibson	9,214,950	1.75	161,261	33,343,132	.76	253,407	57%
Giles	7,182,900	1.63	117,081	26,146,445	.71	185,639	57%
Greene	3,622,050	4.20	152,126	27,031,311	1.83	494,672	225%
Grundy	1,203,335	1.60	19,253	3,000,534	.70	21,003	10%
Hamblen	3,986,957	2.43	96,883	12,601,283	1.06	133,573	38%
Hamilton	49,976,380	2.10	1,049,503	147,995,466	.91	1,338,568	27%
Hancock	626,005	2.18	13,646	2,936,950	.95	27,901	107%
Hardeman	3,442,198	1.66	57,140	11,224,385	.72	80,815	40%
Hardin	2,643,565	2.25	59,480	6,961,714	.98	68,224	17%
Hawkins	2,532,853	3.25	82,317	13,209,447	1.41	186,253	124%
Haywood	3,759,614	2.10	78,951	14,269,673	.91	129,854	65%
Henderson	2,458,995	1.90	46,720	7,955,162	.83	66,027	43%
Henry	5,091,980	2.10	106,931	19,042,942	.91	173,290	63%
Hickman	3,580,400	1.85	66,237	9,401,622	.80	75,212	16%
Houston	944,060	1.75	16,521	3,169,595	.76	24,088	50%
Humphreys	2,450,510	2.10	51,460	8,544,119	.91	77,751	51%
Jefferson	1,900,250	2.08	39,525	7,295,070	.90	65,615	67%
Johnson	3,022,181	3.32	100,336	12,577,310	1.44	181,113	81%
Jones	1,134,800	3.12	35,405	4,746,480	1.36	64,552	83%
Knox	41,232,990	1.63	672,097	123,516,899	.71	876,969	15%
Lake	2,908,710	1.85	53,811	9,424,041	.80	75,392	41%
Lauderdale	4,061,650	1.93	78,389	21,264,161	.84	178,618	128%
Lawrence	2,784,760	1.55	43,318	12,316,563	.67	82,520	90%
Lewis	1,121,303	2.37	26,574	3,767,068	1.03	38,800	46%
Lincoln	6,473,192	2.03	131,405	23,648,669	.88	208,108	58%
Loudon	2,579,723	2.20	56,753	10,883,601	.96	104,482	85%
McMinn	2,809,735	2.18	61,252	12,798,006	.95	121,581	99%
McNairy	2,126,944	1.70	36,158	7,477,371	.74	55,347	53%
Macon	1,611,011	1.85	29,803	6,205,937	.80	49,647	69%
Madison	8,854,990	1.74	154,076	29,131,363	.76	221,398	44%
Marion	3,222,810	2.35	75,736	.....	1.02	.....	.....
Marshall	4,230,630	1.35	57,113	17,102,392	.59	100,904	76%
Mauzy	12,739,522	1.73	220,393	.....	.75	.....	.....
Meigs	1,000,149	2.10	21,003	2,477,648	.91	22,546	5%
Monroe	4,257,668	2.55	108,568	13,044,124	1.11	144,789	33%
Montgomery	7,451,560	1.80	134,128	21,589,038	.78	168,394	25%
Moore	742,023	1.94	14,395	2,450,973	.84	20,588	43%
Morgan	2,039,589	2.70	55,068	7,734,354	1.17	90,491	63%
Obion	10,359,830	1.50	155,397	35,086,024	.65	228,095	47%
Overton	1,361,355	1.85	25,185	4,598,785	.80	36,795	44%
Perry	1,331,645	1.67	20,906	3,808,848	.68	25,900	25%
Pickett	563,125	2.02	11,375	1,304,825	.88	11,482	.....
Polk	5,860,440	2.60	152,371	18,709,385	1.13	211,416	38%
Putnam	2,892,995	2.10	60,752	11,663,654	.91	106,139	76%
Rhea	2,273,646	2.00	45,472	10,030,860	.87	87,268	93%
Roane	4,574,635	2.50	114,365	15,482,220	1.09	168,756	47%
Robertson	5,201,605	2.48	128,999	20,769,982	1.08	224,315	75%
Rutherford	8,420,290	1.55	130,514	30,448,331	.67	204,003	56%
Scott	1,666,180	2.85	47,486	7,608,426	1.24	94,344	100%
Sequatchie	732,285	2.12	15,524	3,053,061	.92	28,088	86%
Sevier	2,574,751	2.40	61,794	8,966,398	1.04	93,250	52%
Shelby	109,236,390	1.96	2,141,033	342,069,314	.85	2,907,589	36%
Smith	4,962,310	1.53	75,923	17,309,565	.67	115,974	53%
Stewart	2,024,080	1.85	37,445	7,177,862	.80	57,422	54%
Sullivan	6,628,915	2.20	145,836	30,459,490	.96	292,411	101%
Sumner	6,074,510	1.85	112,378	25,182,979	.80	201,463	79%
Tipton	3,302,650	2.65	87,520	17,426,606	1.15	200,399	130%
Trousdale	1,884,675	1.70	32,039	6,279,681	.74	46,469	44%
Unicoi	860,392	2.60	22,370	5,155,193	1.13	58,253	163%
Union	937,941	3.25	30,483	3,933,878	1.41	55,467	83%
Van Buren	717,091	2.45	17,568	1,693,394	1.07	18,119	6%
Warren	2,768,803	2.05	56,760	8,305,452	.89	73,918	30%
Washington	4,866,990	2.05	99,773	25,947,510	.89	230,932	132%
Wayne	1,903,040	2.15	40,915	4,286,594	.94	40,293	.....
Weakley	7,461,166	1.80	134,300	27,749,377	.78	216,445	61%
White	1,871,354	2.50	46,783	9,799,134	1.09	106,810	130%
Williamson	7,936,700	1.65	130,947	24,942,515	.72	179,586	37%
Wilson	8,580,900	1.50	128,713	24,930,943	.65	162,051	26%
Total	\$599,104,936		\$11,231,770	\$1,925,465,797		\$16,228,302	

*Decrease.

By using assessed values as appeared in Nashville Tennessee, October 9, 1920, and reducing rate 56 1/2% taxes in every county, with exception of 3, have increased from 1 to 467 per cent.

Assessed values have increased over 221%; rate reduced 56 1/2%; while amount of taxes to pay has increased 45% state average.

Note—The rate used is 1918 rate, and new rate for 1920 is an approximate rate based on recent fixed reductions by per cent of a few counties.

COL. W. R. CRABTREE

Whose Recent Death Has Caused Sorrow to All True Tennesseans

In Announcing His Candidacy for the Gubernatorial Nomination Said:

I am moved to this action by an undeniable demand from the Democrats throughout the state for a change of the measures and a correction of the policies adopted by the present Governor.

If the measures and policies of this administration deserve the approval of the people of Tennessee, the Governor should be endorsed by a second term. If his administration has not been efficient, economical and conducive to the welfare of the state and its people, he is not entitled to an endorsement for re-election to a second term; and the people should have and exercise their constitutional rights to change a bad Governor at the end of a two-year term.

Governor Roberts was nominated and elected Governor of Tennessee without the Democratic party having adopted for his guidance a platform; and consequently the measures which he caused to be enacted by the Legislature and the policies which he has adopted with reference to the handling of the state's business and finances are his own. The Democrats of the state will have the opportunity for the first time of passing upon their wisdom and expediency.

Among the reasons why Governor Roberts should not be endorsed by a renomination are the following:

Tax System is Vicious.

(1) His much vaunted tax system, of which he is the author, is vicious, undemocratic in principle, inefficient in operation and extravagant in administration. It permits the Governor of the state to name the officials who assess the property of the humblest citizen and may be used as the instrument of tyranny or for political advantage. It is extravagant in administration because it greatly increases the number of officials for the assessment of property, and has been used as a landing place for the disposition of patronage to the members of the Legislature, who, at the Governor's instigation enacted the law.

In addition there is no provision in the act for any reduction in the special taxes for local purposes, if they have been imposed by the Legislature, no matter how much the assessment of property may be increased. The assessments have been made all over the state by so-called state tax statisticians who were turned out to prey upon the people without any previous knowledge in the assessment of real estate or personal property, and most frequently were not acquainted