

## You Decide: What's The Best Tax?

### Income, Sales, Property - Which One Wins?

If you ever find yourself in a conversation lull, try bringing up taxes. Nothing revives small talk faster than, "So... how do you feel about the income tax?" Virtually everyone has an opinion. Are taxes too high? Too low? Should some get breaks? Should others pay more? Should certain taxes disappear while others expand?

A central question behind all those opinions is this: Is there a "best" tax? Are some taxes better than others? And if so, should governments shift toward those and away from the rest? At the federal, state and local levels, policymakers are actively debating these very questions.

At the federal level, the dominant revenue source is the income tax. More than 90 percent of federal revenues come from individual income taxes, corporate income taxes and payroll taxes that fund Social Security and Medicare. Tariffs on imports and excise taxes on items such as tobacco and fuel account for much of the remainder. Interestingly, before the federal income tax was authorized in 1913, the federal government relied heavily on tariffs, tobacco and liquor taxes, and even land sales.

States typically depend on three main revenue sources: income taxes, sales taxes and excise taxes on items such as motor fuel, tobacco and alcohol. In many states, income taxes now generate the most revenue, although there has been some movement toward greater reliance on sales taxes in recent years. Nine states — Alaska, Florida, Nevada, New Hampshire, South Dakota, Tennessee, Texas, Washington and Wyoming — do not levy a broad-based income tax and instead depend more heavily on sales and other taxes. North Carolina's statewide sales tax rate is 4.75 percent, while Tennessee's is 7 percent.

At the local level, counties and cities primarily rely on property taxes, which are levied on land and buildings. Property taxes are the largest revenue source for most local governments, followed by local sales taxes and user fees for services such as water and trash collection.

Economists evaluate taxes using several criteria. Simplicity means a tax is easy to understand. Ease of administration means it is relatively easy and inexpensive to collect. Capacity refers to the tax's ability to raise substantial revenue. Progressivity means the tax burden rises relative to income, so lower-income taxpayers pay a smaller percentage of their income than higher-income taxpayers. Finally, a preferred tax is one that grows along with the economy, helping governments meet expanding public needs.

Income taxes generally score well on most measures, especially progressivity. Tax brackets allow higher income segments to be taxed at higher rates, meaning those with lower incomes pay a smaller share of their earnings in taxes.

Sales tax rate highly for simplicity, ease of collection, capacity and their ability to grow with the economy. However, they are less progressive because everyone pays the same rate regardless of income. To address this concern, many states, including North Carolina, exempt essentials such as groceries and prescription drugs. User fees receive similar evaluations.

Property taxes often draw the most criticism. As property values increase, tax bills may rise as well. While homeowners appreciate rising property values, some — especially retirees — worry about affording higher taxes until they sell. In response, some states, including North Carolina, are considering limits on assessment increases to ease potential "tax shock."

Another idea being discussed in some states, including California, is a wealth tax. While investment gains are taxed as income, overall accumulated wealth is not directly taxed. Supporters argue a wealth tax could generate substantial revenue. Opponents contend it amounts to double taxation because the wealth was originally built from income that has already been taxed.

In recent years, both national and state leaders have debated shifting away from income taxes. Some argue income taxes discourage additional work and earnings. At the federal level, proposals have included replacing income taxes with higher tariffs or a broader national sales tax. In North Carolina, the state income tax rate has gradually declined, shifting greater reliance to the sales tax.

Taxes will always spark debate. They represent some of the most significant and lasting decisions governments make. Which tax is best? That may depend on what you value most — fairness, simplicity, growth or stability. The debate continues. You decide.

Mike Walden is a William Neal Reynolds Distinguished Professor Emeritus at North Carolina State University.

## NCDOT Awards Grants to Improve Freight Rail System

The N.C. Department of Transportation's Rail Division is investing \$16.3 million to improve freight rail infrastructure on 12 short line railroads and at the Port of Morehead City, strengthening the state's rail network and supporting economic growth statewide.

One of the largest projects includes a continuous welded rail upgrade on the Aberdeen Carolina & Western Railway that will improve 30 miles of track between Charlotte and Oakboro, enhancing freight service for businesses such as Charlotte Pipe & Foundry's new \$460 million facility.

"These projects deliver significant benefits to North Carolina's freight rail network," said Jason Orthner, director of NCDOT's Rail Division. "By working closely with our railroad partners, we are strengthening reliability and resiliency, supporting businesses across the state, and reinforcing the rail infrastructure that drives North Carolina's economy."

NCDOT's \$16.3 million investment is funded through the Freight Rail & Rail Crossing Safety Improvement (FRRCSI) program, established by the General Assembly in 2014. The program supports the health, safety, and performance of the state's rail infrastructure while meeting growing freight demand.

The grants are matched by participating railroad companies and the N.C. Ports Authority, bringing total investment in these projects to \$41.5 million. The combined funding will upgrade more than 95 miles of railroad track and improve eight railroad bridges and culverts across the state.

"We are grateful to partner with NCDOT on ACWR's large-scale infrastructure project, which promotes safe and efficient freight movement," said Anthony Menzies, CEO of Aberdeen Carolina & Western Railway. He noted the partnership also leveraged more than \$8.9 million in matching grants from the Federal Railroad Administration.

- The awarded projects and NCDOT's contributions include:
- Aberdeen Carolina & Western Railway — \$4,845,392 for rail replacement and improvements along the Piedmont Division (Cabarrus and Mecklenburg counties).
  - Aberdeen & Rockfish Railroad — \$771,397 for track upgrades and service continuity on the mainline (Hoke County).
  - Alexander Railroad Company — \$381,797 for track and corridor upgrades near Alexander Industrial Park (Alexander County).
  - Alexander Railroad Company — \$495,026 for track and grade-crossing upgrades on the mainline corridor (Iredell County).
  - Atlantic & Western Railway — \$690,440 for corridor improvements and rail upgrades on the Jonesboro branch (Lee County).
  - Chesapeake & Albemarle Railroad — \$712,801 for bridge and track improvements on the mainline corridor and Edenton siding (Camden, Pasquotank, Perquimans, and Chowan counties).
  - Carolina Coastal Railway — \$1,230,000 for rail and bridge improvements on the Belhaven and NS lines (Beaufort, Greene, Washington, and Wilson counties).
  - Great Smoky Mountains Railroad — \$1,680,614 for track improvements and bridge repairs on the mainline corridor (Jackson, Swain, Macon, and Cherokee counties).
  - NC Ports, Morehead City — \$177,500 for rail scale installation (Carteret County).
  - North Carolina Ports, Morehead City — \$844,860 for rail replacement and upgrades within the port (Carteret County).
  - NC & Virginia Railroad — \$979,813 for rail replacement and improvements on the mainline corridor (Northampton County).
  - Raleigh & Fayetteville Railroad — \$999,586 for rail corridor improvements to the NS and VF lines (Wake and Harnett counties).
  - Winston-Salem Southbound Railroad — \$1,112,500 for rail improvements along the W line (Davidson County).
  - Wilmington Terminal Railroad — \$627,000 for rail and switch improvements on the mainline corridor (New Hanover County).
  - Yadkin Valley Railroad — \$754,700 for track upgrades and corridor improvements on the K and CF lines (Yadkin, Surry, and Stokes counties).

For updates on passenger and freight rail initiatives, follow NCDOT on social media at Twitter/X and Instagram @NC\_By\_Train and NC By Train on Facebook and LinkedIn.

## NCDMV to End 7 a.m. Openings at 90 Driver License Offices

The N.C. Division of Motor Vehicles has announced that extended early-morning hours at 90 driver license offices across the state will end this week due to the exhaustion of federal funding provided through the American Rescue Plan Act State Fiscal Recovery Fund grant.

The offices have been opening at 7 a.m., rather than the standard 8 a.m., to provide additional customer service time and help address increased demand for driver license and identification services.

"Unfortunately, this funding stream has been exhausted, and we'll no longer be able to provide this extra hour of service at our offices," said NCDMV Commissioner Paul Tine. "We hope to be able to offer extended hours, including Saturday service, but that is dependent on future funding availability."

The ARPA funding that supported the extended hours will be fully expended this week. As a result, this week through Friday, February 6, will be the final week that participating offices open at 7 a.m. Beginning Monday, February 9, all affected driver license offices will return to standard operating hours and open at 8 a.m.

Customers are encouraged to verify current office hours and location details, including any weather-related schedule changes, by visiting the NCDMV office locations page at [www.ncdmv.gov/offices](http://www.ncdmv.gov/offices).

# Church

FEBRUARY 11 - 13

### Women of Fire

**Revival** At Johnson Chapel Holiness Church, 7pm nightly. Wed-Min. Renita Leak Smith; Thu-Pastor Anita Scott; Fri-Apostle Frances Hardison. All are welcome.

### FEBRUARY 15

### Prayer Meeting For Revival And Hope

At New Home Baptist Church, 4pm. Part of the preparation for the Hope For Today Celebration services April 18-22. Info :

[hopecelebration.com](http://hopecelebration.com)

or :

[ansonbaptist@gmail.com](mailto:ansonbaptist@gmail.com).

### FEBRUARY 22

### 11th Annual Family & Friends Day

**Program** At Henry Grove Missionary Baptist Church, 2:30pm with Rev. Christian Hall of Flake MBC in Wadesboro.

### Black History Program

At Divine Unity House of Restoration Ministries, 6090 NC-109 S in Wadesboro, 11am.

### Appreciation

**Service** For Elder Pandora Little at Johnson Chapel Holiness Church, 3pm with Pastor Sandra Ellerbe. All are welcome.

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### MARCH 1

### Spiritual Ministry

At Savannah AME Zion Church, 2pm. Theme: Love. Speakers include Rev. Joletha Dockery, Pastor of Bessie Chapel AME Zion Church; Rev. Christine Hall, Co-Pastor of Flakes Chapel MB Church; Rev. Crystal Pratt, Co-Pastor of Flakes Chapel MB Church; Rev. Judy Little, Co-Pastor of West Deep Creek MB Church; and Rev. Donna McNair, Pastor of Fairview Church of God.

# Events

### FEBRUARY 17

### Board of Commissioners Meet

6pm in the Board Room, Suite 209, in Government Center, 101 S Greene St in uptown Wadesboro. Meetings are available online at [youtube.com](http://youtube.com), search for Anson Commissioners. To appear, sign up prior to meeting. Info 704-994-3201.

### FEBRUARY 19

### Free Food

**Anson Mobile Food Market** 4:00 p.m. at Wadesboro Elementary School, 321 Camden Rd in Wadesboro. Fresh veggies, fruit & bread if available. Blood pressure checks, along with healthy living topics & booths. Nothing required to receive food, just come! Volunteers will help you with the bags. Sponsored by Anson Extension Service.

### FEBRUARY 27

### BBQ Fundraiser

For Anson County Domestic Violence Coalition at Calvary Episcopal Church, 10am-6pm or until sold out. Take-out only. Delivery available to local businesses with 5-order minimum. Sandwiches \$5, plates \$12, pints \$14, quarts \$22. Call-in orders encouraged. 704-694-4499 or fax 704-694-4515.

### ONGOING EVENTS

**Alcoholics Anonymous** Regular meetings on Mondays & Thursdays at 6:30pm and Wednesdays at 12 noon. AA welcomes all who are seeking help, as well those wanting to help another person. The AA building is located at 2177 Country Club Rd. in Wadesboro, across from the Anson EMS building.

### Free Food Distributed by Anson Crisis Ministries

Every Tuesday, Wednesday, Thursday & Friday, 8am-1pm. It is located at 117 North Rutherford Street in uptown Wadesboro. Telephone is 704-694-2445.

### Free Food

**Distribution** at Feed My Lambs every Tuesday, Thursday & Friday, 1-4pm. Located at 2290 Hwy 74 West, Wadesboro. 704-695-1820.

### Writers' Club Meets

Fourth Sunday each month at First Presbyterian Church in Wadesboro, 3pm (except July & Dec). Open to public, new members of all ages invited. Info 704-694-5211 or [sandybruney@gmail.com](mailto:sandybruney@gmail.com).

### Lions Club Welcomes

**New Members** The Wadesboro Lions Club meets at Papa Joes Restaurant the 2nd & 4th Thursday each month at 6:30pm For more info or to purchase a broom please call Jim Chandler 910-571-1448.

## A Week Of Wonderfully Odd Celebrations

### From Darwin To Dead Batteries, There's Something For Everyone

If February ever feels ordinary, this stretch of dates is here to fix that. Mark your calendar, warm up your sense of humor and prepare to celebrate the delightfully random.

- February 12 – Darwin Day (Thursday): A perfect excuse to remind everyone that survival of the fittest might explain why the office coffee disappears so quickly. Celebrate by evolving into your best self — or at least upgrading your lunch.
- February 13 – World Radio Day (Friday): Turn up the volume and pretend you're the DJ. Bonus points if you dramatically announce the weather forecast to your pets.
- February 14 – Library Lovers Day (Saturday): Show some affection to the quietest place in town. Whisper sweet nothings to your favorite bookshelf and promise to return your overdue novels.
- February 14 – Ferris Wheel Day (Saturday): Because nothing says romance like being gently suspended 60 feet in the air, reconsidering your life choices while eating funnel cake.
- February 15 – Gumdrop Day (Sunday): Finally, a holiday that sticks with you. Celebrate responsibly — and maybe schedule a dentist appointment.
- February 16 – Do a Grouch a Favor Day (Monday): Find the grumpiest person you know and do something nice. If that person is you, congratulations — you qualify for self-care.
- February 17 – Random Act of Kindness Day (Tuesday): Open a door, buy a coffee, send a thank-you note or let someone merge in traffic without dramatic commentary. Small kindness, big karma.
- February 18 – Battery Day (Wednesday): Honor the tiny cylinders that power your remote control, smoke detector and the one toy that never seems to turn off. Check your batteries — and maybe recharge yourself, too.

There you have it: a full week of reasons to celebrate science, sweets, kindness and the miracle of portable power. If nothing else, it's proof that February refuses to be boring.

## North Carolina Zoo Accepting Applications for their Summer 2026 Internship Program

The North Carolina Zoo is now accepting applications for its Summer 2026 Internship Program, offering students and recent graduates the opportunity to gain hands-on experience at one of the nation's premier zoological institutions.

The internship program is designed to provide real-world professional experience, mentorship, and meaningful involvement in the Zoo's mission to protect wildlife and wild places while inspiring conservation of the natural world. Interns work alongside experienced staff and contribute to daily operations that support animal care, education, conservation, and visitor engagement.

Internship opportunities are available across a wide range of interests, including animal care, animal welfare, zoo science, education, horticulture, communications, and operations. Participants gain valuable career skills while exploring potential professional paths in a dynamic, mission-driven environment.

The application window for the Summer 2026 Internship Program runs from January 1 through March 1, 2026. Applications and additional information are available online at [nczoo.org/internship-opportunities](http://nczoo.org/internship-opportunities).

Officials encourage interested students and recent graduates to apply early and take advantage of the opportunity to learn, grow, and make a lasting impact in wildlife conservation.