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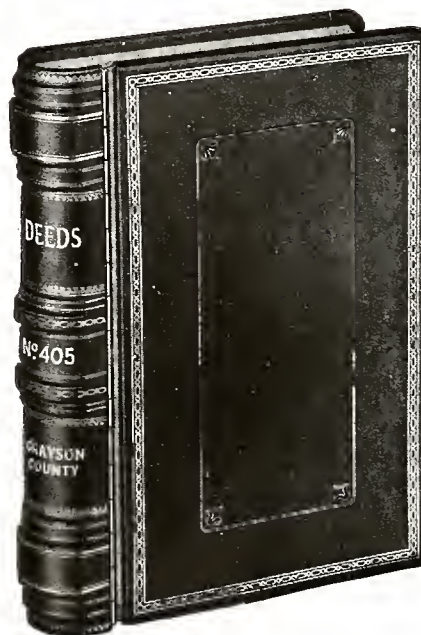
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The Increasing Scope of Federal Authority*

THIS subject has engaged the attention of thoughtful people in all the states for many years, and has been brought forcibly to the fore during the years of the depression when the activities of the Federal Government have been greatly magnified and extended into many fields not hitherto entered, so that a common inquiry is "What Next?"

The ancient doctrine of States Rights has agitated the public mind for decades and furnished the theme for many political debates and public discussions, and the virtues and limitations of this doctrine have become well established in public thought. I do not need to declare my views upon this question, since the section from which I hail and my life-time political affiliation, would indicate my reverence for the State as the prime unit of government and my belief in its efficacy to meet the needs of a free people in their ordinary affairs of life and its supremacy in determining the policies of government within its borders. My political philosophy remains unchanged, but I confess that circumstances and altered conditions have made it necessary for me to recognize that the State has been gradually surrendering its sovereignty in one particular and another to the Federal Government without making any specific grant, but by common consent of its people in the acceptance of governmental favors and assistance, and in reliance upon Federal authority and agencies to administer various forms of governmental service within the State, and to regulate and control the activities of the people in the several states en-

By Governor CLYDE R. HOEY

gaged in the same form of employment or business.

There has been an increasing centralization of authority in Washington. This trend is not of recent origin. I well remember that a quarter of a century ago the theme was one of warm discussion in newspapers and in the public forum of debate and the country was warned of the results to follow this encouragement offered by the States to the general government to come into their borders and perform all kinds of governmental service. The spending of money by Washington to aid in projects meant that certain standards provided by Washington were to be observed and that similar regulations would control and direct the policy, even when the State and Federal governments jointly contributed to the enterprise.

Through the years this centralization of authority has been accentuated and the financial wreckage and economic disaster furnished the occasion for greatly augmented encroachments upon State authority, when multiplied federal agencies were operating in all the States and performing functions hitherto limited to local units of government, public charities, or the regulation of business or farmers organizations. Without regard to individual views it is of no effect to cry out against these encroachments upon the provinces of local governments and this assumption of authority and service by the Federal government where the people of the several states have been wildly clamoring for this governmental assistance and demanding enlarged

service from the Federal government.

The trend has been for 30 years and is increasing today to drive down the importance and power of the smaller unit of government and to enhance the prestige and power of the larger. I am not saying that this is bad or that it is good. I am making the observation. Let me illustrate what has happened in support of public schools in North Carolina. . . .

It is amazing to observe how this state precedent has extended its educational limits and is now becoming essentially interwoven with our national policy. The Federal government has for a good many years been increasing its interest in and its aid to public education in the States. There is pending today in the Congress a bill introduced by Senators Black and Harrison to appropriate \$100,000,000 for public education in the United States. Those of us who know how a movement of this nature once begins and takes root would hardly hesitate to predict that if this bill passes it will develop into a national repetition of what has occurred in North Carolina. If it passes, I would not hesitate to predict that within the next ten years the Federal government will be appropriating at least \$500,000,000 for public education.

It naturally follows, as a matter of course, that when the Federal government steps into the performance of what has been accepted heretofore as a state function, the Federal government will follow with a program of control. We have but to look at the policy that has been developed with respect to the construction of state highways during the extended period of increasing federal aid to have a pretty

* Condensed from a paper delivered by Governor Hoey before the conference of Governors this month.

clear idea as to whether control follows appropriations. In many states most of highway construction built since 1931 has been built out of Federal aid, and the United States Bureau of Public Roads has an effective if indirect voice in deciding the type of road to be built, the location, and the time. . . .

In the matter of relief we see the most striking recent illustration of the modern tendency to move the functions of government to successively larger units. . . .

These illustrations indicate a definite lack of ability on the part of state governments to meet important situations and vital issues which are inherently, with unimportant exceptions, internal local problems of the particular state in which they arise. Problems of this general sort do not just naturally go to Washington and knock at the door of the Federal government. They evolved into Federal problems. They got Federal consideration because the governments of our states did not stand up in meeting these problems at the time when they could have in large measure solved them themselves. . . .

Notwithstanding . . . achievements by the states in strengthening the governmental structure there are so many things that the states have not been able to accomplish. No type of reorganization or concentration of state agencies has succeeded in overcoming the impotence of the state to deal effectively and constructively with problems that arise in a particular State's relationship to its neighboring and competing States. I mean states that are geographically, racially, and economically homogeneous. To illustrate: the people of North Carolina find themselves today as much concerned in many important issues affecting their lives and their welfare with the standards and quality of government of Virginia and Tennessee on the one side, and South Carolina and Georgia on the other, as they are with the standard and quality of government which they provide for themselves. The hours of labor permitted in the cotton mills of South Carolina and Georgia has a more direct effect upon the welfare of a large part of the industrial citizenship of North Carolina than does the question of

county or state maintenance of highways in that state. The control or lack of control of tobacco or cotton acreage in North Carolina is of vital concern and economic interest to all of the other tobacco or cotton producing states. The state is powerless to legislate on these important questions beyond its territorial limits, and hence this furnishes an additional opportunity for the federal authority to be exercised. . . .

What can be done about it and what should the states undertake to do? If the states continue to suffer further encroachments upon their sovereign authority it will be due largely to lack of wisdom and foresight and courage to handle the problems that are essentially interwoven with similar problems of other states—problems that are either regional or national in scope and effect. I do believe that neighboring states, homogeneous in people and ways of life and livelihood, can informally co-operate to excellent advantage. I believe they may find ways of doing this if the road can be paved so as to disabuse their minds of the fear that they may lose something in that action or that advantage will be taken of them by smarter neighbors. The field of co-operative legislation and the will to adopt uniform laws by the states similarly interested and affected touching vital questions affecting the economic status offers the most hopeful avenue of approach for the settlement of these questions short of Federal regulation and control, and the increasing usurpation of the authority of the states.

There has been evolved in the minds of the people of all the states a new philosophy of the functions of government in an enlightened modern civilization and whether we approve or not there are many assumptions of authority by the Federal government which will continue to be exercised. When the Constitution of the United States was adopted and for more than a hundred years thereafter, probably nine people out of ten looked upon the state and federal governments primarily as instrumentalities for the control of anti-social conduct. The purpose of government, according to the accepted view of that day, was to suppress crime, regu-

late interstate commerce, collect taxes, provide courts for the adjudication of conflicting civil interests of citizens, and provide for the common defense . . . but the average man in that period never heard of a public health officer, a farm agent, a welfare officer, or a Walsh Healey field inspector. . . . There was no Federal Land Bank, no Federal Home Loan agency, no Reconstruction Finance Corporation, no WPA and no alphabet organization.

Within a comparatively short time our conception of the fundamental function and purpose of government has undergone a profound transformation. Today the principal concern of the government is not human perversity—it is human needs. . . . What has brought about these basic changes in our people's thought of government? The answer must be found largely in the changed conditions under which we live. New conditions demand new remedies and new problems confronting agriculture and industry require new solutions, and hence federal action has been necessary in many instances where formerly state or local action sufficed.

In this discussion I have not sought so much to advance my own ideas touching proper state and national boundary lines in governmental service, but rather to recount conditions as we find them and to express the view that the public now demands expanding protection and service, and unless the state is capacitated to meet these needs, the federal authority will continue to increase in scope. This is a changing world and growth and progress is the law of life. This applies to government as well as all other human activities. People have become government conscious in both state and Nation, and intelligent participation in government by the masses of the people is the surest guaranty of the security of our rights, the preservation of our liberties, and the proper administration of governmental functions, without prejudice and without favor. Government is properly the concern of all the people. If we do not wish the Federal government to regulate all of our internal affairs the states must assume the responsibility and duty of measuring up to the high expectations of a free people. . . .

Begin Tax Classification and Exemption Study

THE 1937 General Assembly provided for appointment by the Governor of a commission to study the problems of classification of property for taxes and exemption of homesteads from taxes. The Governor has appointed this Commission, which is known as the Classification Amendment Commission, and it has organized and begun its work. The personnel of the Commission consists of Mr. A. J. Maxwell, Commissioner of Revenue, Chairman; Mr. Marvin K. Blount, Mayor of Greenville; Mr. Vernon W. Flynt, Tax Supervisor of Forsyth County; Mr. B. B. Gossett, Charlotte textile manufacturer; Dr. S. H. Hobbs, Jr., University of North Carolina professor; Dr. Clarence Poe, Raleigh editor of the *Progressive Farmer*; and Mr. Verne Rhoades, Asheville consultant on forestry management.

The potential importance of the work of this Commission to cities and counties and their officials is probably already recognized by the majority of officials. Since the property tax is virtually the only important revenue source of most counties and is the major revenue source of most cities, it is obvious that any classification of property for property taxes will necessarily result in important changes in the local tax system and administrative procedure. Homestead exemption is a matter with which local officials are already fairly familiar and the importance of which they have frequently recognized.

The Commission plans to investigate at least three major possibilities: (1) homestead exemption; (2) classification of intangible property; (3) classification of forest lands. In addition, in order to enable it to analyze the potential effects of any recommendations it may make, the Commission will attempt to secure as much information as possible bearing upon the present fiscal status of local governments. In each of these lines of activity, the success of the Commission's investigations will depend in large measure upon the co-operation received from local officials.

It is not the purpose of this article to speculate upon the recom-

Local Officials Asked to Co-operate

By HENRY BRANDIS, Jr.
Executive Secretary, State Tax Classification Commission

mendations which the Commission might conceivably make. Its sole purpose is to outline the extent to which local officials will be called upon to co-operate by furnishing information. One of the most important phases of the homestead exemption study will be an attempt to ascertain on a State-wide basis, the extent to which exemptions at various levels would decrease local tax valuations. It is hoped to secure approval of a WPA Project for this purpose, and an application for the project will shortly be filed. However, the approval and success of such a project will both depend upon the willingness of county accountants and supervisors to furnish supervision of the work done on the local tax books by the WPA workers. These officials are being asked to assume the supervisory duties, subject to general instructions prepared by the Commission.

As to the study of intangibles classification, it is very desirable to make a comparison of intangibles listed and revenues received as between the system of local listing and rates prevailing this year, on the one hand, and the new State intangibles tax law on the other. For this reason, officials reporting to the State Board of Assessment will be requested to break down gross solvent credits listed in 1937 into bank deposits, mortgages and notes, accounts receivable, and other intangibles.

In connection with the study of the possibilities of forest land classification, it is desirable to ascertain, if possible, the percentage of present tax valuations represented by wood and forest lands. The facilities available to the Commission will hardly permit this work to be carried out on a State-wide basis, particularly in view of the fact that at present in the majority of counties forest lands have not been sepa-

rated from the listing of other real estate. It is hoped to carry out this work in a number of sample counties, and the officials of the counties selected will be asked for advice and co-operation.

In connection with the collection of general information bearing upon the fiscal status of local governments, it is important that the annual reports of cities and counties to the State Board of Assessment should be filled out accurately and in detail. There has been a tendency on part of local officials in the past to be lax in the matter of making up these reports when the information required necessitates considerable work. For instance, many cities have customarily failed to report net solvent credits listed within the city. A careful report of this item, at least, will be necessary this year, because under the new State intangibles tax law this information must be available before the share of a city or county in the intangibles tax revenue can be computed. The law authorizes the State Board of Assessment, in making distribution of this revenue, to disregard units failing to make proper reports. It will thus be seen that a failure to report in this respect may be a costly failure. It is equally important, however, from the standpoint of the Commission's work, that all information sought by the annual report be accurately furnished. This year, at the request of the Commission, the State Board has expanded the reports to include questions dealing with tax delinquency and with other matters.

Representatives of both counties and cities sponsored and supported the legislation creating this Commission. They did so because they felt that it would be to the advantage of local government if any positive legislative action taken as to classification and homestead exemption could be taken after, rather than before, careful study of all the facts. To this extent, local officials are "on the spot" with respect to furnishing information sought by the Commission. Failure to furnish it will inevitably defeat the very purpose for which these county and

(Continued on page thirty-two)

Keeping Up with Washington

By M. R. ALEXANDER, of the Staff of The Institute of Government

Summary of New Acts of Congress Affecting North Carolina Cities and Counties

THE 75th Congress, which met January 5 and adjourned August 21, passed a volume of legislation, but most of it did no more than renew New Deal enactments for additional periods of two or three years. Its most notable contribution from the historian's standpoint perhaps was the Senate's rejection of President Roosevelt's Supreme Court proposal. And its most significant additions to the statute books perhaps were the \$1,500,000,000 appropriation for work relief, the new housing and farm tenancy acts, the income tax loophole bill, and the revised neutrality act.

An hour, wage, and labor standards bill was passed by the Senate, but action on a permanent system of crop control was postponed, and both of these important New Deal administration measures remain to be settled at the next session. Several other significant pieces of legislation, passed by only one house at adjournment, also go over to the next term. The Wheeler-Johnson child labor bill, wheat crop insurance act, food and drugs bill, strengthened ban on interstate transportation of strikebreakers, and resolution condemning sit-down strikes and unfair labor practices were among the bills so passed by the Senate. Those passed by the House only included the federal departmental re-organization bill, an act providing civil service classification for first, second, and third-class postmasters, and the anti-lynching bill. No consideration was given in either House to legislation for regional planning and development, strengthening of anti-trust laws, regulation of trade unions, control of lobbies, revision of corrupt practices acts, taxation of war profits, or proposals for constitutional amendments.

This leaves as the major legislation passed by the 75th Congress the following:

\$1,500,000,000 work relief bill.

Extensions of PWA, CCC, RFC, and other lending agencies.

Unemployment census bill.
Low cost housing bill.
Farm tenancy bill.
Revised Municipal Bankruptcy Act.
Re-sale price maintenance rider.
Revised Guffey Coal Act.
Extension of Federal Soil Conservation payments direct to farmers.
"Hot Oil" control extension.
Supreme Court retirement bill.
Judicial procedure bill.
Income tax loophole bill.
Two-year nuisance tax extension.
Farm loan interest cut.
Sugar marketing bill.
Extensions of President's trade-agreement and monetary powers.
Revised Neutrality act, with new cash-and-carry plan.
Revised Railroad Retirement Act.
Gold Star Mothers' pension bill.

The appropriation of \$1,500,000,000 to WPA makes no material changes in the program set up by previous work relief acts. An amendment to require State and local contributions of 25c for each federal dollar was rejected along with another to turn the whole relief load back to the states, and about the only change was the requirement that expenditures be spread over the 12 months so as to make the appropriation last the full year. The \$1,500,000,000 appropriation will be supplemented by unexpended and unobligated bal-

ances from previous appropriations estimated at \$274,000, making the total \$441,000 less than that for 1936-37 and requiring an estimated cut of 25% in the relief roll of two and a quarter million people as of April 20. The billion and a half of new work relief funds are roughly allocated to the following uses:

Highways, roads and streets	\$415,000,000
Public buildings, parks, and recreational facilities; public utilities, airports, and transportation facilities; flood control, conservation, and miscellaneous	\$630,000,000
Assistance for educational and clerical persons and for women's projects	\$380,000,000
National Youth Administration	\$75,000,000

The life of the PWA was extended until July 1, 1939, by a separate bill which authorizes loans and grants of \$290,000,000 to be obtained from the sale of securities held by the PWA to the RFC. The projects to be carried out under the new authorization are principally those for which sharing appropriations had been made by state legislatures, for which bond elections had been held by local communities, and for which funds had been tentatively earmarked by PWA but for which no formal allotments had been made, and projects for rebuilding schools to eliminate hazards. No allotment may be made for any project which had not been approved by the PWA examining division prior to June 30, 1937.

Also extended until July 1, 1939, were the Reconstruction Finance Corporation, Federal Housing Administration, Export-Import Bank,

Here is the record of the Forsyth County Tax Collection Office since W. T. Penry, Jr., took office. If any other tax office can show a better record, Popular Government would like to have it.

Amt. of Levy	Year	Coll. to 9-1-37	Uncoll. to 9-1-37	Per Cent
\$ 834,458.73	1936	\$ 778,730.15	\$ 55,728.58	93.50%
821,200.40	1936	800,320.45	20,879.95	97.50%
798,058.91	1934	782,330.14	15,728.77	98.00%
778,553.03	1933	768,411.64	10,141.39	98.75%
1,079,588.78	1932	1,071,105.33	8,483.45	99.25%
1,153,542.49	1931	1,148,619.70	4,922.79	99.50%
1,402,076.42	1930	1,398,807.31	3,269.11	99.75%
1,403,608.01	1929	1,402,259.07	1,348.94	99.90%
\$8,271,086.77	8 Yrs.	\$8,150,583.79	\$120,502.98	Av. 98.54%

Commodity Credit Corporation, Electric Farm and Home Authority, Surplus Commodities Corporation, and the Stabilization Fund and President's power to alter the gold content of the dollar. The CCC was extended until July 1, 1940, with an appropriation of \$350,000,000 providing for 315,000 enrollees, and the Department of Agriculture's power to make soil conservation payments direct to farmers was extended until January 1, 1942, with an appropriation of \$500,000,000. Other extensions to varying dates in 1939 and 1940 included the President's power to enter reciprocal trade agreements with foreign countries, the sugar quota system, and the Connally law prohibiting interstate transportation of oil produced in violation of state laws, not to mention the present 3c postage rate and "nuisance taxes" on gasoline, cosmetics, furs, and other items.

The new Wagner Housing Act will be of interest to city and the new Farm Tenancy Act to county officials. The Wagner act sets up a United States Housing Authority in the Interior Department with authority to issue \$500,000,000 of government-guaranteed securities over a three-year period to finance 60-year loans to public housing agencies. Loans may not exceed 90% of the cost of projects nor \$4,000 per family unit in cities under 500,000, and will bear interest at 0.5% above the current rate on federal borrowings. The bill provided, in addition, for (1) annual subsidies, to which local communities must contribute 20%, to assist in maintaining low rentals, or (2) outright grants of capital and relief labor, which may aggregate 40% of construction costs and to which communities must add 20%. The new farm tenancy bill appropriates \$20,000,000 to be lent to farmers for the purchase of lands in the fiscal year 1938, \$25,000,000 in 1939, and \$50,000,000 thereafter. The loans will be repayable over a period of 40 years with interest at 3% on unpaid balances. Tenants are to take title immediately but are prohibited from selling the property for five years, and they must follow farming practices prescribed by the Secretary of Agriculture until the loans are fully repaid. The bill also appropriates



STATE OFFICIALS MEET TO FORM DIVISION OF INSTITUTE

State officials have been co-operating with the Institute from the start, but Tuesday evening, September 7, marks the beginning of the state division of the Institute, with the Governor and seventy-four state department and division heads present to pledge their participation in the program.

The work and the organization of the Institute of Government have proceeded on the basis (1) that the people of North Carolina have built on one land a pyramid of city, county, state and federal governments, (2) that the officials of these governmental units are working on the same problems, for the same people, in the same territory and have interlocking, overlapping and conflicting interests, and (3) that to understand either city, county or state government one must understand all.

For the last five years members of the Institute staff have been working mainly on the city and county angles of governmental problems and now they are extending their work to include state angles. Just as their work from the vantage point of city halls and county courthouses has thrown new and needed light on the problems of state departments, so now their work with state departments will throw new and needed light on the problems of city halls and county courthouses.

\$10,000,000 this year and \$20,000,000 in 1939 and 1940 for the purchase and retirement of submarginal lands.

Other new acts of interest to North Carolina officials include: (1) the increase in the vocational education appropriation to \$14,483,000, which presumably makes funds available for the training of officials; (2) appropriations of \$2,500,000 annually for co-operation with states in making trees available to farmers for establishment of farm forests and of \$2,000,000 to combat insect pests; and (3) the appropriation of \$4,500,000 for building the Blue Ridge Parkway connecting the Smoky Mountain and Shenandoah national parks.

Revised to meet earlier objections of the Supreme Court were the Municipal Bankruptcy Act, the Guffey Coal act regulating business practices, marketing, and price fixing in the soft coal industry but omitting the labor provisions, and the Railroad Retirement Act. The new Municipal Bankruptcy Act, which is to continue in effect until June 30, 1940.

In addition to the Labor Stand-

ards, Crop Control, Crop Insurance, and other major legislation of general interest which was either rejected or postponed, there were several acts of particular interest to local units and officials which likewise went over and remain problems for the next Congress. More than a score of proposals were made for Federal taxation of the salaries of State and municipal officials, State taxation of the salaries of Federal officials, and reciprocal taxation of the income from public securities by the states and the federal government, and the matter seems certain to come up again at the next term. The Black Bill to set up a system of permanent grants to the states for education starting with \$100,000,000 a year and increasing to \$300,000,000 also met with considerable support, and the next session is expected to find it pushed with renewed pressure. Other measures of interest remaining on the Calendar include the regional development and power bills, the stream pollution bills, and the anti-lynching bill providing stiff penalties for both the officers and the counties in which lynchings occur.

WITH the exception of a few counties and cities in which July is the proper month, the first Monday in October is the date fixed by law for the rendering of the annual settlements of city and county tax collectors and tax-collecting sheriffs. It then becomes the duty of the governing body to see that everything the collector has collected during the year is properly accounted for by him and to see that he has faithfully attempted to collect taxes in the manner required by law.

There are few cases in which our laws outline more carefully or in more detail the pattern for a local administrative procedure. Further, the law prescribes criminal penalties for both the collector and the governing body for failure to follow its requirements. Yet it is doubtful if any of our local government laws are more generally unknown or ignored, particularly by cities.

City and county governing bodies and collecting officials are urged this year to read carefully the laws appearing in Michie's Code as sections 1334(45) to 1334(52) inclusive. With minor modifications, these are extended to cover cities as well as counties by the statute appearing in Michie as section 2969 (r). In most counties and cities, when these statutes are read, "August" should be substituted for "May," "September," should be substituted for "June," and "October" should be substituted for "July." These changes have been made by Chapter 560, Public Laws of 1933, as amended by Chapter 114, Public Laws of 1937.

The most casual examination of section 1334(52) should serve to arouse the interest of the local officials concerned. It provides: (1) that members of governing bodies who vote to deliver the new tax books to the collector before settlement has been made for the previous year are individually liable for the taxes due by such collector; (2) that members of governing bodies failing to require the statutory reports or wilfully failing to perform the duties required by the preceding sections are guilty of a misdemeanor, punishable by fine or imprisonment in the discretion of the court; and (3) that any collecting official

Collecting from Tax Collectors

Governing Bodies and Collectors Share Statutory Responsibility and Possibility of Financial and Criminal Penalties

failing to perform duties imposed by the preceding sections is guilty of a misdemeanor, punishable by fine or imprisonment in the discretion of the court, and, in addition, is liable on his bond for any damages caused by his negligence. In addition, members of governing bodies who fail to make proper provision, *on the first Monday in October*, for the collection of current taxes in the manner the statutes prescribe, are declared guilty of a misdemeanor and subject to a fine of ten dollars for each day's failure to make such provision.

It is undoubtedly true that these laws have not been enforced, and local officials have thus consistently violated them without actually incurring penalties. It is also true, however, that the laws are still on the books and are potential troublemakers at any time for officials who continue to violate them either intentionally or carelessly.

The statutory settlement procedure really begins in advance of the first Monday in October. Real estate tax sales are required to be held in September. Also, on the third Monday in September, the collecting official is required to report his collections from those listing no land; and as to the taxes of those in this class which remain unpaid, he must "make oath that he has made diligent effort to collect such taxes out of the personal property of the taxpayers, or by other means open to him for the collection of such taxes, and shall report such other facts with respect to such taxpayers as may be of information to the county commissioners or other governing body." In addition, under section 8000 (a provision probably still in force), the collecting of-

ficial must deal separately with his attempts to collect from those who have removed from his taxing unit. It then becomes the duty of the governing body to go over the list of those delinquent as to personal property taxes and allow or disallow them as "insolvents." The governing body has power to reject any names it does not consider insolvent, and the collector is not entitled to be credited with the taxes of such persons. The entire insolvent list allowed must be spread upon the minutes of the governing body. Under section 3942 it is also required to be published at the courthouse door and at least one other public place; though whether this statute is still in force may be somewhat problematical.

The form of the settlement itself is prescribed by section 1334(50). It is to be made by the collecting official directly with the governing body. There are also certain other statutes dealing with the form of settlement, but in all probability they have been completely superseded by the section mentioned.

It is true, as indicated above, that there are legal questions as to whether certain statutes dealing with settlements and allowance of insolvents are still in force. However, it is clear that sections 1334 (45) to 1334(52), for violation of which the abovementioned penalties are prescribed, are still in force; and it is the clear duty of governing bodies to go at least far enough to comply with their provisions.

In some cases the failure to comply with the terms of these statutes has been occasioned by delaying the sale of unpaid realty taxes. Unless such delay is caused by court action, it cannot relieve the governing body and collectors of their statutory liability, for the matter of the time of the sale is fixed by the same statutes. In other cases, failure to have an annual settlement, particularly in cities, is explained on the theory that daily reports from the collector show the same information and therefore the settlement is useless. However, in these cases, there is practically never a report as to insolvents and this, at least, is obviously a violation of the law; even if it can be said (and it is doubtful if

(Continued on page thirty-two)

Monthly Survey - - -

News and Developments from Here and There in the Major Governmental Fields.

Courts and Records

By DILLARD S. GARDNER

Specialist Clerks—It is interesting to note the extent to which the various clerks of the Superior Court tend to "specialize" in certain functions of their office. Examples include: A. Wayland Cooke of Guilford—adoptions and guardianships; W. E. Church of Forsyth—estates; T. A. Henderson of New Hanover—inebriates; W. G. Byers of Haywood and M. T. Smith of Rockingham—care of Confederate veterans and widows.

Re-indexing—Registers Wade Siler of Chatham, Charles Francis of Haywood, and R. E. Wall of Rockingham are among a large number of Registers who have utilized W. P. A. aid in recent months to secure for their counties modern indices to the records of their offices. All of the recent re-indexing in county offices observed during the past year has employed improved variations of the family name index. Within a few years the obsolete and cumbersome "straight alphabetical index" will probably be replaced by more modern systems in practically every populous county.

Maps and Plats—Under a 1937 local law Register W. D. Kizziah of Rowan has standardized the size, form, and durability of maps and plats filed in his office. This law is so phrased as to permit recording either (1) the original plat, or (2) the photostatic reproduction of the map or plat. Thus, the law provides for the two alternative solutions to the age-old problem of large, unwieldy plat-books which poorly protect maps and which break down rapidly under constant use. Ten years ago Register Hunter Ellington of Wake began the practice of photostatic recording of plats, and about the same time Register A. B. (Continued on page twenty-six)

Taxation and Finance

By T. N. GRICE

Tax Increases—North Carolinians will no doubt see a more or less general increase in local tax rates over those prevailing during 1935-36. The principal reasons are social security legislation enacted by the 1937 legislature and partial restorations of salaries which were cut to the bone during the lean years of the depression. However, while taxpayers may not be elated over the prospect of increased local taxes, they may get some relief from the fact that while their local rates are up 5c or 10c recent news from California has it that in the Land of Sunshine, Cinema Stars and Chamber of Commerce Publicity Departments, increases from 30% to 50% are relatively common and one county's rate will increase 110%.

Real Wages—Economists tell us that real wages are the dollar wages paid expressed in terms of purchasing power. A recent survey made in Fort Wayne, Indiana, shows the dollar wages, the cost of living index (using 1923-25 as a base), and the real wages for the period 1926-37 for Policemen and Firemen. This survey shows that the highest real wages were in 1932, when \$160 in dollar wages equaled \$212.23 in purchasing power when compared with 1923-25. In 1937 a dollar wage of \$150 amounted to \$178.64 in real wages, or some \$10 less than that of 1933. This reduction in real wages from 1933 to 1937 amounts to more than the dollar wage cuts suffered during the depression, yet we imagine it would be hard to convince a patrolman that his present \$150 is less than the \$140 he got in 1933.

Courthouse—In 1872, Lincoln County, Nevada, built a courthouse costing \$88,000 and issued bonds to secure the funds. According to the (Continued on page twenty-six)

Law Enforcement

By ALBERT COATES

Gasoline Trucks—The State Fire Chiefs' Association is agitating for municipalities to pass ordinances prohibiting large gasoline trucks from passing through business and residential districts. It is pointed out by one writer that the *storage* of gasoline is already regulated in most cities, and that regulation of the *transportation* of gasoline is even more important to public safety.

Policemen and Crime—The number of policemen in a city has a direct relation to the volume of crime. While obvious to most people, this fact is graphically illustrated by the following statistics for 1936 released by the F.B.I., as to cities with a population of more than 100,000 inhabitants.

1 Policeman per 1,000 Population

	Offenses per 100,000 Pop.
Murder	9.2
Burglary	434.6
Robbery	74.1
Larceny	983.5
Auto Theft	268.5
Aggravated Assault	58.4

2 Policemen per 1,000 Population

	Offenses per 100,000 Pop.
Murder	5.8
Burglary	345.3
Robbery	55.1
Larceny	702.4
Auto Theft	261.8
Aggravated Assault	47.9

The F.B.I. Statistics show the larger North Carolina cities ratio for 1936 as follows:

City	No. of Policemen per 100,000 Population
Asheville	1.1
Charlotte	1.2
Concord	1.4
Durham	1.1
Elizabeth City	1.2
Fayetteville	1.7

Gastonia	1.3
Goldsboro	0.9
Greensboro	1.1
High Point	0.9
Kinston	1.5
Raleigh	1.5
Rocky Mount	0.9
Salisbury	0.9
Shelby	0.8
Statesville	0.9
Thomasville	0.7
Wilmington	1.4
Wilson	1.4
Winston-Salem	1.2

The national city averages are set out below:

Cities of Population from	No. of Policemen per 100,000 Population
2,500-10,000	1.1
10,000-25,000	1.0
25,000-50,000	1.2
50,000-100,000	1.3

Health and Welfare

By HARRY W. McGALLIARD

of the Staff of the Institute of Government

County Can Can—Mecklenburg recently was allotted \$10,831 for canning donated foodstuffs at the nine county-owned canneries. The county furnishes the cans and supervision, the WPA the labor, and farmers the fruits and vegetables, which are cooked and canned on a toll basis. The county's share is then distributed for relief purposes, for use at the jail, sanatorium, juvenile detention quarters, the county home and the industrial home. Through this cooperative program, the county, the farmer, and the man-on-relief all help one another.

March on Disease—As part of a campaign against syphilis, 1,000 young men and women, enlisted by the Chicago Board of Health and the United States Public Health Service, marched in a parade in Chicago recently. These young people are pledged to distribute ballots in Chicago to determine whether a person would like to be given a blood test for syphilis by his own physician in strict confidence and at no expense. Forty-five thousand people voted yes in a 20 to 1 majority of those answering questionnaires already sent out by mail. This is all part of a national campaign to bring the fight against syphilis out in the open and stamp out this disease which affects one person out of every ten.

Mad Dog—According to the State Board of Health a number of dogs infected with rabies are at large. People are particularly warned not to permit the saliva of a dog to get on any open place or cut in the skin. Despite the provisions for inoculation of dogs against rabies, many have not been inoculated. Under the present law, at least one rabies inspector is supposed to have been appointed in each township. A fee of 50c is collected for each inoculation, one-half going to the inspector, the other half to the state to cover costs of the vaccine and inoculation tags. The receipt for the inoculation fee may be used at its face value in the payment of the dog tax. Desire to evade the dog tax on the one hand, and ordinary negligence on the other, have probably been the two most important factors in failure to comply with the law thus far. Failure to comply is a misdemeanor. Under the law, the inoculation work is supposed to be completed during a 90-day period beginning April 1. But the mad dog scare has led some counties recently to start a drive for enforcement.

BRAIN TEASERS ON NORTH CAROLINA

1. How many miles of "all weather" road, outside of municipalities, are there in North Carolina?

2. How many miles of county and state highways are there in the State?

3. How much did our highway system cost? What is the annual debt service for highways?

4. How many schoolhouses are there in the State? How many public schools?

5. What is the annual enrollment in the Greater University?

6. What is the total tobacco production in North Carolina?

7. What is the annual value of all crops, livestock, and livestock products in the State?

8. North Carolina has a number of manufacturing establishments which lead the world in size in their respective fields. Name three.

9. Name at least three phases of manufacture and production in which North Carolina leads all other states.

(Answers on page twenty-seven)

Death in July—During the month of July, one person was killed on the highways of North Carolina on the average of every seven hours and forty-five minutes. And, according to official statistics, which are always very incomplete, one person was injured every hour.

Administrative Costs—One of the most argued questions since relief and social security programs have risen to the recent huge proportions is the matter of fixing administrative costs. It is pointed out by some working in this field that the arbitrary setting of a percentage of the total expenditure does not work out satisfactorily. For example, the cost of investigating the applicants, passing on the requests, and the making of payments of \$9 per person to 5,000 persons might, let us suppose, cost \$5,000 or 10% of a \$50,000 monthly budget. Yet the administrative costs of distributing payments of either \$4.50 or \$18 per month to those same 5,000 applicants would be the same. But in one case the *percentage* used for administrative costs would soar to almost double, and in the other case drop to almost half. Thus administrative costs can not always be arbitrarily measured in terms of a flat percentage of the funds to be spent. Too many other factors enter the picture.

Restaurants and Health—Septic sore throat, typhoid fever, diphtheria, trench mouth, syphilis, and tuberculosis are cited by the State Board of Health as being among the diseases communicable through insanitary eating places. The safest practice, according to the State Board of Health, is to patronize Grade A cafes only. The grade sign of inspection is conspicuously posted in all restaurants: Grade A, in blue lettering, indicates a grade of from 90 to 100; Grade B, in green lettering, 80 to 90; Grade C in red lettering, 70 to 80.

Correction—In last month's issue it was inadvertently stated that there were 14,375 persons confined in the New Hanover Jail, during the last fiscal year, whereas it should have been said that there were a total of 14,375 "prisoner-days," that is, the total number of days spent in the New Hanover prison by all of the prisoners confined during the year equalled 14,375.

NEXT to having the money with which to buy, probably the most important thing is to get your money's worth when you do buy, or at least to get the amount for which you pay. The meat and groceries on the dining room table, the coal in the furnace, and the water, gas, and electricity in the lines—all are purchased by some form of measure. If a pound of sausage is diluted by 15% of cracked ice, if a 'pound' of butter includes the weight of the wrapping paper or is short because of evaporation of moisture, or if the butcher's thumb is weighed with the pork chop, the consumer is being cheated. Such an item as the wrapping paper on butter may be considered insignificant. But consider one company which sells 80,000,000 quarter-pound sticks of butter a year. Suppose the tissue wrapping is one-sixteenth of an ounce. If the wrapper is weighed in as part of the quarter-pound, the company would give a total short weight to all its customers for the year, amounting to 5,000,000 ounces or, at 32c a pound, \$100,000. And such a margin as that may permit one company to undersell another, and to mean the difference between bankruptcy and success.

Purpose of the Division

To protect the buying public of North Carolina is the business of the Division of Weights and Measures in the State Department of Agriculture. In addition to the Superintendent there are two state inspectors. The Division also supervises the work of some half-dozen local weights and measures departments.

The work of the Division may be generally divided into two parts: (1) setting up standards for and approving "types" of weighing and measuring devices; (2) conducting inspections to determine whether the weights and measures laws are being violated.

Under the first heading, the Division sets up standards and defines the "types" of measuring devices it will approve. It is unlawful to sell or offer for sale any device not approved by the Division. This requirement sometimes leads to interesting results. One enterprising manufacturer developed the habit of following all conferences of in-

Measure for Measure

The Work of the State Division of Weights And Measures

By C. D.
BAUCOM
Superintendent

as told to
HARRY W.
MCGALLIARD
(right) of the
Staff of the
Institute of
Government



terstate weights and measures officials, and every time new requirements were added he forthwith attempted to secure a patent on all required aspects, thus intending virtually to assure a monopoly for himself. In one instance he sought a patent on one measuring pump, in which case he presented a total of 170 claims. The Weights and Measures Division thereupon modified its requirements in such a way as to prevent the securing of a monopoly.

Conducting Inspections

To conduct inspections on the thorough-going scale that would insure maximum protection to the public is obviously out of the question with only two full-time inspectors. The Division endeavors to spread its work over the entire state as much as possible, concentrating perhaps on the larger centers of population.

Each summer before the tobacco warehouses open, every warehouse scale is inspected. This is followed by an inspection of scales on cotton weighing platforms. Later in the season scales for weighing potatoes are inspected at the larger delivery places and sealing points. As winter comes on the scales for weighing coal receive considerable

attention. But the mere inspection of the actual tobacco warehouse scale, for example, is but half the job. Later inspections are made during the tobacco selling season to observe the weigher in action and check on him. Frequently, a weigher may be caught recording weights higher than that indicated by the scales to help out a friend, and then taking it off some stranger's in order to make the warehouse's accounts come out straight.

Grocery stores probably come in for more inspection than any other single type of stores. Here the Division's check is aimed to determine, first, whether the scales are accurate and, second, whether the grocer is delivering what the customer pays for. This latter check is usually made by requesting a customer, who has just finished making his purchases and is about to leave the store, to permit his groceries to be re-weighed. Unless in a great hurry, the customer is always willing to co-operate.

Scales and other measuring devices must always be kept out in the open so that the person making the purchase can observe the operation of weighing or measuring. In the words of one of the Division's regulations, "all weights or measures or weighing or measuring devices used or to be used in the determination, indication or calculation of value . . . in terms of weight, measure or numerical count, shall be used, manipulated, placed, installed, set up or suspended in such a position . . . or manner, that the value so determined . . . or calculated, shall be clearly visible to and readable by the person" for whom the goods are being weighed or measured. Barring adulteration of goods, as already illustrated in the case of the butcher who mixed ice in his sausage, this is probably the customer's greatest protection against dishonesty when the scales give honest weight, but the clerk does not. If a person uses scales or other measuring devices in such a way that the customer cannot see them plainly, then the goods sold are deemed 'packaged' goods and in that case require a label as to weight, as will be explained later.

Inspection of Packages

Many people are under the impression that the work of a depart-

ment of weights and measures is limited to supervision and inspection of measuring devices, such as scales, pumps, etc. Equally important is its work in connection with the labeling of correct weights on packaged goods. And here the Division's work extends over a variety of goods ranging from a one-ounce bar of candy up. With a few exceptions as to goods covered by other regulations and laws, and a few other exceptions as to trade practices, the words "in package form" are defined to include "a commodity in a package, carton, case, can, box, bundle, barrel, bottle, phial or other receptacle, on a spoon or similar holder, in a container or band, or in a bolt or roll or in a ball, coil or skein or in coverings or wrappings of any kind, put up by the manufacturer or when put up prior to the order of the commodity, by the vendor which may be labeled, branded, stenciled, tagged or otherwise marked or which may be suitable for labeling, branding, stenciling, tagging or marking otherwise, making one complete package of the commodity."

All goods offered for sale or sold in package form, as defined above, must be labeled as to net weight, and the phrase "Net Weight When Packed" may not be used. The consumer isn't interested in the weight when packed. He's entitled to the weight as of the time he makes his purchase. All markings on the package must be on the top or side and must not be covered or obscured in any way.

Lee-way in Weight

The Division does not allow the lee-way which many states do in packaged goods. When lee-way is allowed the manufacturer immediately takes advantage of it, and packs his goods according to the minimum which will be tolerated. The usual practice in this state is to permit a slight variation in goods where moisture evaporation or even the mere mechanics of measuring and packing make it difficult to be too exact. But while one package may be slightly under weight, the next must be over. For example, 12 loaves of bread will be selected at random from the grocery store bread basket. One loaf may weigh a little under the label-

ed weight. A second one may weigh a little under also. The third may weigh a trifle more. But the twelve loaves altogether must *average* the labeled weight for each loaf.

Condemnations

The importance of the work of the Weights and Measures Division can best be illustrated by a survey of some of the results of inspections during the biennium, 1934-1936. Of a total of 14,948 scales which were examined, 2,316 were condemned; of a total of 83,899 'packages' inspected, 24,981 were condemned; of 12,406 weights examined 1,534 were confiscated; of 3,367 dry measures examined, 790 were confiscated. And these are but a few of the fields of work in which condemnations and confiscations were made.

The Superintendent of the Weights and Measures Division and his inspectors are not required to call in the police or sheriff every time they run into a violation of the law. Under the laws of 1927, the Superintendent and his inspectors are authorized to arrest without warrant for violations of the weights and measures laws, and to seize all devices and instruments used in violation of the weights and measures law.

Utilities Meters

No description of the Weights and Measures work would be complete without a few words on gas, electricity, and water meters. There are too many thousands of meters of this description in use in the state at present to make any attempt at general inspection, even of a sketchy and haphazard nature, with the limited funds and personnel at the disposal of the Division at present. However, when complaints are made by consumers, or when requested by the Utilities Commission, the inspectors do conduct tests in particular instances.

An instrument known as a recording voltmeter can be attached to the power line and left for a period of time. This meter will chart the amounts and constancy of the voltage of the current coming over the wire and thus check the quality and efficiency of the electric service being furnished by the utility company. When the customer complains that he is being charged for more electricity than he uses, a record-

(Continued on page thirty-two)



W. P. Whitley set up and heads the new Wake County-Raleigh Identification Bureau.

Identification Bureau

The month of September marks the opening of the Raleigh-Wake County Bureau of Identification. This is a significant event. It adds one more center to the growing number of centers beginning to apply scientific methods in crime detection. It illustrates anew the growing tendency for city-county co-operation in law enforcement with more profit to each and less expense to both. It shows that a law enforcing officer on the job can make a reputation reaching far beyond his native city limits, and thus points out professional possibilities in police careers. For W. P. Whitley, Director of this newly started venture in city-county co-operation, comes to the capital city from Greensboro, where he had built a fingerprint bureau and done pioneering work in the criminal identification field.

The cost of starting and running this identification unit is comparatively modest. The modern equipment installed cost around \$1500. The Director's salary is \$200 per month and the salary of his two assistants is about \$140 each per month. The city and county furnish one assistant each. They split the Director's salary and the cost of the equipment, office space and operating expenses. The moral to the story is that both Raleigh and Wake County by working together are getting better values than either would get by working alone, and at half the cost. Chief Howard Pierce and Sheriff Numa Turner, together with the Raleigh and Wake County authorities have made a significant move in the field of law enforcement.

POISON!

--to the poisoner as well as the victim

TOXICOLOGY is the science of poisons. It is concerned with (1) the properties of poisons, (2) the methods of detection and determination of the amount of poisons in body tissues, fluids, foodstuffs, etc., (3) the lethal or fatal doses of various poisons, (4) the action of poisons on living tissue, and (5) the proper antidotes to be used in counteracting poisoning.

A poison is any material of mineral, plant or animal origin which will produce ill health or death if introduced in a soluble form and in sufficient amount into a living organism or if brought into contact with any part thereof. Such materials as glass, needles, pins, etc., are not classed as poisons.

The function of the coroner or the medical examiner is to investigate and determine the cause of death in all cases involving criminal violence, suicide, accidental and sudden or unusual deaths which are not attended by a physician. A thorough investigation into the cause of deaths, particularly those in which suspicious circumstances are involved, is a most important function of the community, and the investigating official should leave no stone unturned in an effort to arrive at a satisfactory explanation of the death. Full support should be given to this official by the authorities under whom he operates. In addition to determining the cause of death the coroner is also called upon to determine if the death is by accident, suicide or homicide. For instance, a death occurs by gunshot wound—was the wound self inflicted or was it delivered by some other individual? In other words was it accidental, suicidal or homicidal? The correct answer may involve many people.

In casualty cases it is very necessary to determine the presence or absence of alcohol in the deceased in order to rule out intoxication. Suppose a workman falls from a scaffold and is killed? The question arises as to whether the scaffold was faulty in some manner which

Some famous Cases Solved by Toxicologists in the Laboratory

By HAYWOOD M. TAYLOR
Toxicologist, Duke Hospital

might have caused the deceased to fall—a condition which would involve the responsibility of his employer—or was the deceased intoxicated? In other instances a body may be found in water or in the remains of a fire and in such cases the question of drowning or death by fire directly or indirectly must be determined from the physical evidence presented. The deceased may have been placed in the fire after death. In cases of foul play such investigations are of extreme importance if the guilty party is to be convicted.

One should remember, however, that it is not the duty of the coroner to seek only a conviction. It is his duty to bring out all of the medical evidence in such a manner as to be fair to both sides concerned. His findings may convict a guilty man or they may free an innocent one. The toxicologist can be of immense value to the coroner or medical examiner in arriving at a full and complete finding of the facts.

It was the writer's privilege and pleasure to spend several months in the toxicological laboratory of the Chief Medical Examiner's office of New York City and to work in close contact with its chief, Dr. A. O. Gettler, and with the various medical examiners. This article will draw, therefore, not only on cases in which he has been involved but upon cases taken from the files of the Chief Medical Examiner's office, New York City.

Case 1. A well known heiress was found one morning in her garage, slumped on the running board of her car with her head on the floor

under the steering wheel. The coroner ordered an autopsy, and the cause of death was given as carbon monoxide poisoning. An analysis of the blood revealed that the hemoglobin was approximately sixty per cent saturated with carbon monoxide (the poisonous constituent of automobile exhaust gas). Thus the diagnosis of carbon monoxide poisoning was definitely confirmed. The conditions surrounding her death were suspicious. The door to the garage was closed. The body was only partially clothed. She was known to have attended a party the evening before, and to have taken part in the drinking. She had been married only a few weeks, and had made a will leaving her property to her husband. The question came up as to whether she committed suicide, was the victim of an accident, or was she drugged and placed in the garage and the car left running in order to make the death appear as a suicide or accident. A complete toxicological study was ordered; it showed that the deceased had been drinking, but at the time of death there was not sufficient alcohol in the brain to say that she was intoxicated. Instead she must have had rather full control of her senses. No evidence of any drug was found. Thus the finger of suspicion was removed, and the death was most likely a suicide or an accident.

Case II.² The father of a family went to his work about six o'clock in the morning. About one hour later one of his children, a nine-year-old boy, went to his mother's room, and found it full of illuminating gas issuing from a broken gas fixture. He went to his mother's bed and tried to arouse her but found her lifeless. The neighbors called the police, who in turn notified the medical examiner's office. The assistant medical examiner of tour arrived at the scene, looked the situation over, and ordered the body to the morgue for investigation, with the tentative diagnosis of gas poisoning through accident or sui-

cide. It is well to note here the good judgment displayed by the medical examiner in not signing the case out as a gas case, but in ordering a post mortem and chemical investigation at the laboratories. During the progress of the autopsy the blood from the heart, as well as the blood from other parts of the body, was chemically analyzed for carbon monoxide (the poisonous constituent of illuminating gas). None of this gas was found in the blood of the deceased. This proved conclusively that the woman had not died of gas poisoning. The autopsy further gave corroborative evidence of asphyxiation through suffocation. Finger imprints on the back of the neck were also found. From all this evidence the chief medical examiner concluded that the woman had been suffocated, most probably by her face having been held down in the pillow. Then after death, she was turned around and placed on her back and the gas turned on, for the purpose of misleading the authorities. The husband was tried and convicted. This case illustrates the importance of the chemical laboratory in proving that death was not from gas, but that it was a murder by suffocation.

Case III.² A man living in a small town on the border of one state was the father of an illegitimate child. The mother lived in a nearby town but situated in an adjoining state. The mother of the girl requested him to marry her daughter or at least to support the child. The man answered that he would gladly take care of the infant. A few days later he hired a buggy and drove to the girl's home. He took the child and promised to take care of it. About two weeks later a baby was found floating down a nearby river. It was identified as the child belonging to this man. He was taken into custody and questioned. He admitted having killed the child. The description of the manner of his killing, however, was remarkable. He stated that when he left the home of the girl with the child, he put the infant into a sack with a rag saturated with chloroform, tied up the sack, put it into the back of the buggy, and then drove toward his home across the border of the two states. He stated that he could not tell when the child

actually died. That statement was very remarkable, as he either was very well versed in matters of criminal law, or he had obtained the advice of a lawyer. It is a matter of law that the defendant must be tried in the state in which the murder was committed. In this case, according to his statements, there was no way of telling in which state the child died. In order to ascertain the actual facts about this death an autopsy was performed by Dr. O. H. S. The various organs of the baby were analyzed. No trace of chloroform was found in any of the organs, especial attention being laid upon the analysis of the brain, as this organ absorbs most readily and holds for many months after death any chloroform that may have been administered. Marks of violence were found on the face and neck of the child. The suspected murderer was confronted with these scientific facts, upon which he completely broke down, and admitted that he killed the baby by strangulation, and told just where he enacted the murder. Inexperienced examiners might have argued that by inhalation the child got very little chloroform; and further, the body being decomposed after two weeks of exposure to hot weather and chloroform being very volatile, it would have escaped after such a long period. It is true that the brain was very much decomposed, in fact, converted into a mass resembling a liquid mush. A series of very delicate and well controlled reactions was made, and the absence of chloroform was proven.

In answer to the question whether the chloroform administered may not have disappeared in the two weeks' interval, experience in numerous other cases, and in animal experimentation, have proven definitely that chloroform under the identical conditions cited in this case, will remain in the brain for many months and may readily be detected.

Case IV. An automobile was found burning in an out of the way road. A man, also in flames, was lying across the front mud guard, dead. A case of this description would have been signed out by many inexperienced examiners as one in which death was due to accidental burning. The Medical Examiner's Office investigated. A necropsy was performed and a toxicological analysis carried out. It was found by scientific methods of analysis that the man did not die of the fire or the fumes or smoke. He was dead when the fire reached him. Further analysis revealed large amounts of cyanide in all of his organs. Death was due to cyanide poisoning. The case was solved as follows: This man had suffered great financial losses. He was practically penniless. He had a family and wanted to provide for them. He took out a large insurance policy with double indemnity. He set the car on fire, and, when it was burning well, he drank a solution of cyanide. He then threw the container into nearby shrubbery and fell dead over the front mud guard. Thus a case which had the appearance of accidental death by fire was proved to be one of suicide by cyanide.

Case V. The Smoak Poison Case. This case was investigated by Mr. John J. Burney, Solicitor of the Eighth Judicial District. His suspicions were aroused when difficulty was encountered in securing a physician to sign the death certificate of Smoak's daughter. Investigation showed that Smoak's daughter and his two former wives all died in typical strychnine like convulsions. The solicitor ordered the bodies of the daughter, who had been dead ten days, and the second wife, who had been dead nineteen months, disinterred and examined for strychnine. Lethal doses were found in the organs of both the daughter and wife. Smoak was indicted and convicted. Insurance was the motive.

Institute of Government in New Offices

The Institute of Government has moved its offices to more spacious quarters in one of the Hill buildings on Main Street directly opposite the Bank of Chapel Hill. The new location is on the second floor of the building next to Wootten-Moulton. Photographers, and officials and friends are cordially invited to pay the Institute a visit whenever they are in this section. Inquiries should be addressed, as before, to Box 352, Chapel Hill, N. C.

The Most Service for the Tax Dollar

Guilford Offers Broad Program of Activities and Services to Citizens--Yet Tax Rate Ranks with Lowest in State

GUILFORD'S tax rate of 75c—the same as last year, despite the addition of Social Security grants for the needy Aged, Dependent Children, and Blind—is low by comparison with other governmental units. Yet the County offers one of the broadest programs of public activity and service to its citizens that can be found anywhere.

In addition to the usual county services, several are provided that are unique in the State and South, and one at least is unique for the whole country. This is the new Airport, which brings Greensboro and High Point all the advantages of being on the main air mail, passenger, and express lines, one of the few county-developed and maintained airports in the United States. Guilford also holds the distinction of having developed the first full-time public health service in the country.

Guilford ranks as the most populous county in the State (estimated population 174,719), and recently became the first unit to provide the citizens of its second city with the benefits of a branch County Building. It is one of the few units with County Tubercular Sanitariums, Farms, and Dairies. It has a separate building to house the broad activities of its Welfare and Agricultural departments. It has done pioneer work in agricultural promotion and development of the county, including a demonstration soil conservation program which may prove a pattern for the A. A. A.'s future activities throughout the country. It provides night and day police service through the Sheriff's Office; weights and measures inspection, circulating library service from the Greensboro Public Library by book trucks, and numerous other services not common to counties generally.

The figures on a few departments serve to demonstrate the number and progressive character of County activity and service. The rural schools alone serve 15,103 children. (The County is also charged with the construction of City schools for Greensboro and High Point and contributes \$240,000 annually toward the operation of the city schools.) The farm and home demonstration agents and the soil

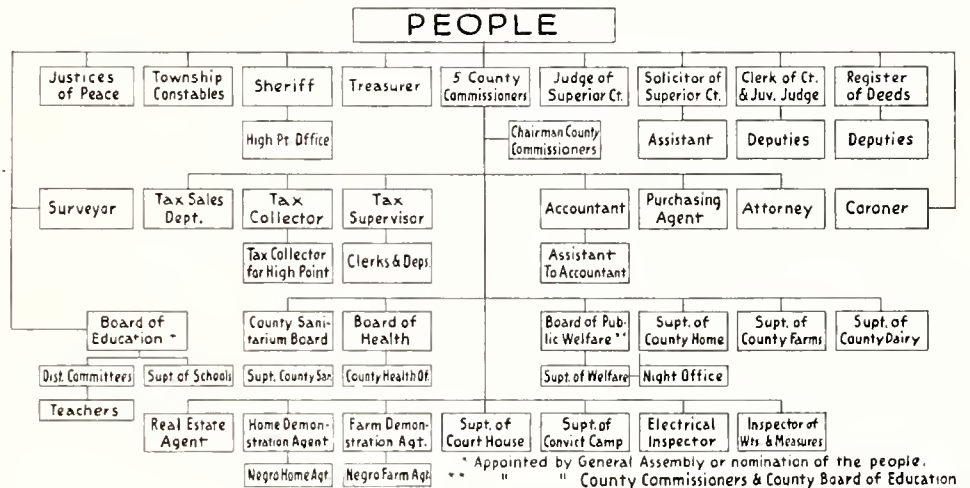
erosion work reach most of the farm homes in the County each year, while the "book trucks" make library service avail-

SPECIAL GUILFORD SECTION

able throughout the County, lending more books annually than the City Library. The Sheriff's force, the Health staff, the Weights and Measures Inspector, and other offices protect and serve all of the 60,000 rural residents. The Welfare Department, which looks after the Cities' as

well as the County's needy, the Tubercular Sanitarium, the County Home, and similar institutions minister to the needy and sick in numbers estimated at 20,000. And of course, the courts and public record offices, while maintained by the County, serve both urban and rural residents.

Guilford has the Commission form of government, as will be seen from the accompanying chart, with a representative policy-making Board operating through a Chairman, Treasurer, Accountant, Tax Supervisor, Sheriff, Clerk of Court, Reg-

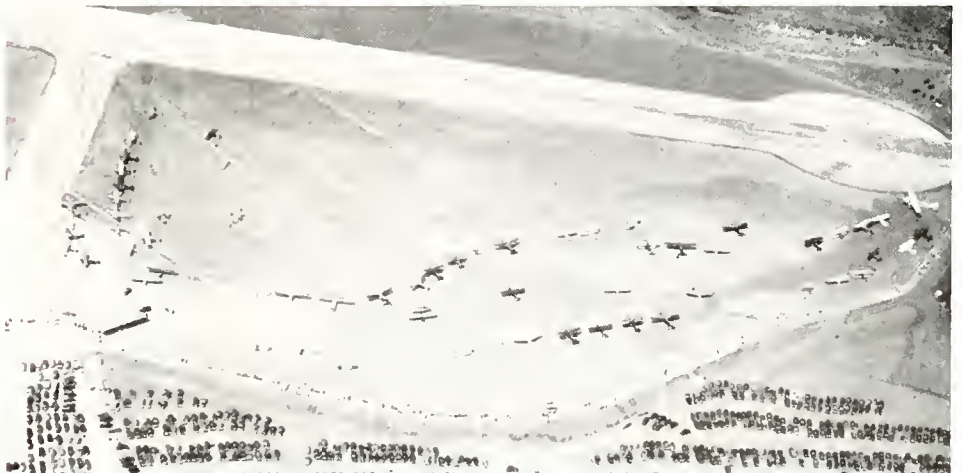


OUT-OF-THE-ORDINARY

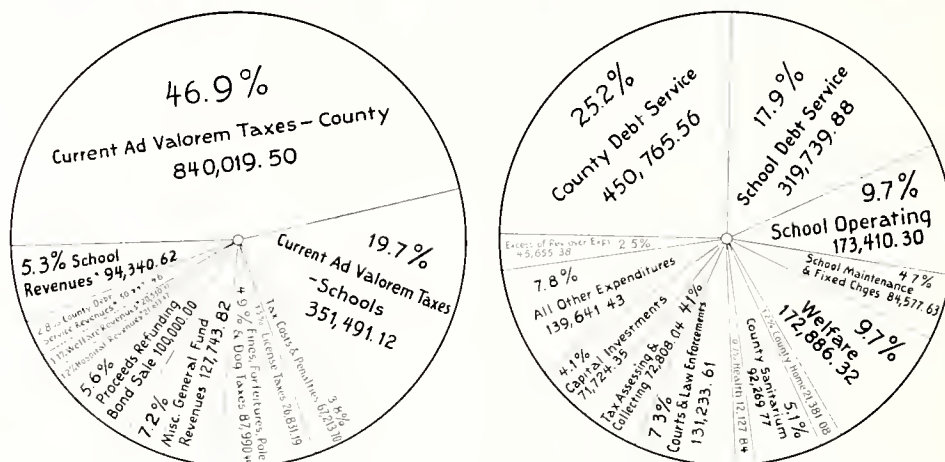
TOP: Guilford carries on many activities and services not common to counties generally, as will be seen from the above chart.

CENTER: The new Branch County Building to serve High Point (which has a larger population itself than 69 of the 100 counties) is the only such building in the State.

BOTTOM: The new Airport, which is said to be one of the handful of county airports in the country, puts Greensboro and High Point in a position to reap the same benefits from the transportation of the future that they have previously reaped from being on the main railroad lines.



How well the combination of public spirited Board, business-like system, efficient personnel and centralized responsibility has worked in Guilford can be judged from the results. The County has built \$743,500 worth of schools in the last three years and paid off \$760,000 worth of bonds. Yet with all the activity and services detailed above, the net debt is only \$5,653,400 or 3.42% of the assessed valuation of property. The tax rate of 75c ranks with the lowest in the State, and the valuations remain at the depression level of 1933, when there was a hori-



Total Expenditures (deducting surplus)-----	\$1,742,565 .81
Estimated Population of County (1937)-----	174,719
Average Cost of County Government to Each Inhabitant Per Year----	\$9.97
" " " " " " " " month----	.83

zontal cut of 25% on all real estate. The combined Guilford-Greensboro rate of \$1.87 for the "new city" is the lowest of the seven comparable counties and cities in the State, while the combined rate of \$2.07 for the "old city" is bettered by only one other county and city with \$2.05.

The Most Service for the Money

The average cost of the County government to the 174,000 residents in Guilford is 83c a month. Compare this with your bills for shelter, food, utilities or other items, the Guilford officials invite, and see if you can find another business which renders greater service for the money.

(A Non Profit, Civic Organization)

GREENSBORO, N. C.

County Leads in Agriculture, Industry, Business and Education

GUILFORD is the largest county in the State with an estimated 1937 population of 174,719. It also leads all the other counties, according to the 1935 Census of Business, in number of retail stores, in number of active proprietors and employees in industry and business, in amount of business and industrial payroll, and in number of automobile registrations. Its total retail sales of 32 million dollars annually are barely topped by one other county with 33 millions.

This is also the only County in the State with two cities over 30,000. Greensboro and High Point are both thriving centers of business and industry, and Greensboro with an estimated population (1935) of 73,321 is topped only by Charlotte and Winston-Salem, while High Point ranks seventh among the State's cities. Guilford and the surrounding counties have an equally strong and well diversified foundation agriculturally, and each the rural and the urban serve to complement and support the other. Guilford and its two cities form the mercantile center and principal market of the Northern Piedmont, being easily accessible to a 50-mile trade area having 908,000 consumers, an industrial production of \$699,719,000, and a \$70,000,000 industrial payroll. According to figures compiled from the U. S. Census for 1930, the trade area served has a greater population, production, wage, and purchasing power than the corresponding area around either Atlanta or Richmond.

Guilford is also a center of culture and education, having nine institutions of higher learning with between 3,500 and 4,000 students. The number includes two of the State's higher institutions, the Woman's College of the University and the Agricultural and Technical College for Negroes. Greensboro and Guilford Colleges are more than 100 years old, while High Point College and four others are progressive, growing institutions of the first rank. The public schools number 32 urban and 45 modern rural units with a total enrollment of approximately 35,000.



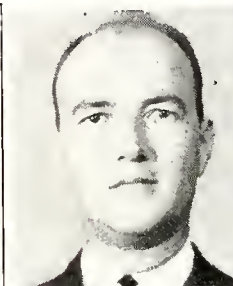
THE "GATE CITY" FROM THE AIR

Here is an excellent aerial view of the business section of Greensboro, the county seat and one of the two thriving cities in Guilford.



LEFT

Top to bottom
E. F. Andrews
J. A. Webster
S. V. Ziglar
C. C. Hooks



CENTER

Top to bottom
Geo. Elliott
M. S. Sturm

RIGHT

Top to bottom
G. P. Crowell
Ray Beeston
C. W. Perry
W. C. Singletary

These men are servicing more than \$15,000,000 of Jefferson Standard life insurance owned by citizens of Guilford County. They are capable and experienced underwriters—eager to continue their service to the community. If you are a Jefferson Standard policy-holder and wish to add to your insurance, or if you are not a policy-holder but wish to fill your protection needs—use the coupon. These underwriters want to serve you.

GREENSBORO AGENCY

W. H. Andrews, Mgr. P. L. Smith, Cashier

Jefferson Standard Life Insurance Co.

Julian Price, President

Gentlemen:

Please supply information on a plan of life insurance to (check one)

Give me an old age income Guarantee family income
Pay off a mortgage Send children to college
Pay debts at death Supply emergency funds

Name _____ Age _____

Address _____

Education, Health and Welfare Serve Thousands



LEFT: The Caesar Cone Memorial School is typical of Guilford's excellent system of consolidated rural schools.

BELOW: Guilford is one of the few counties to provide a Sanatorium for its tubercular residents.

RIGHT: The County is also one of the few to have a separate building to house the broad activities of its Welfare and Agriculture Departments.



COUNTY SCHOOL SYSTEM

T. R. FOUST, Superintendent

GUILFORD not only provides public schools for the 15,000 children in the rural areas but also pays the cost of the construction of all new schools in Greensboro and High Point as well as in the rural sections and turns over another quarter-million dollars annually to these cities for the operating expenses of their schools. The total sum expended by the County for schools last year was \$577,727, or 33% of the County's total expenditures, and of this sum 42% was spent on the city schools. Guilford thus provides a broad program of education for all its children, rural and urban, and the County funds bear a large share of the cost over and above the State funds for the operation of the 8-month term.

The system of county schools which Guilford maintains exclusively for its rural children embraces 45 modern schools and has 15,103 pupils, and the total value of the school plant is \$1,797,000. The following table will give some idea of the County's school program and its importance and value to parents and taxpayers:

	White	Colored
No. of Union Schools	17	5
No. of Grammar Schools	11	12
No. of Standard High Schools	15	0
No. of Standard Elementary Schools	11	0
No. of Pupils	12,824	2,279
No. of Teachers	355	67
No. of Busses	81	19
Value of County School Plant	\$1,797,000	

The teaching of agriculture, home economics, and other subjects designed to train and fit for life the child who is not going to college as well as the child who is, are stressed in the Guilford system. The County in co-operation with the State and Federal governments provides a total of 15 home economics and six agriculture teachers. Plans are under way to carry the program of vocational training still further by adding trade and industrial courses at one of the schools during the coming year on an experimental basis.

PUBLIC WELFARE

MRS. BLANCHE CARR STERNE, Supt.
The County Welfare Department goes



the school system one better. It does not stop with large contributions to the cities' work in the same field but carries on all public welfare work in Guilford, in both the cities and in the rural sections. The annual per capita cost for public welfare in Guilford is one of the lowest of any county, according to figures of the State Department, yet the program

serves an estimated 20,000 people annually, and is one of the broadest in the State, as shown by the following table for 1936-37:

No. of cases receiving relief	10,913
No. of service cases (other than relief)	5,175
Hospital cases	1,027
Visits to clients	14,145

And this does not take into account the Department's numerous and varied services in connection with medical cases, pauper funerals, paroled prisoners, children's work permits, certification for jobs on Federal projects, applications to State and local medical, charitable, and correctional institutions, etc.

An important task of the Department is
(Continued on page twenty-two)

M. G. Newell & Co.

GREENSBORO, N. C.

has been serving the farmer trade for 50 years with

FARM MACHINERY
TRACTORS
WATER SYSTEMS
AND DAIRY SUPPLIES

Decide — Now — to Use Armour's on Your Own Crop This Season



Give your plants the benefit of the well balanced ration of plant foods that Armour's Big Crop Fertilizers provide. There are Armour users right in your immediate section who can tell you about their results in the field.

ARMOUR FERTILIZER WORKS
Greensboro, N. C.

USE ARMOUR'S ACTIVE PLANT FOODS

Sound Business Methods Mark County Finances

THE backbone of the County Government, as in every other business, is to be found in its machinery for collecting, accounting for, and safeguarding funds.

These three processes are of the utmost importance. If the County is to provide needed and adequate public services and every taxpayer is to bear his fair share of the costs, it is imperative for all taxable property to be listed and assessed uniformly, for all taxes to be collected promptly and efficiently, and for the proceeds to be properly accounted for and applied. If even a few taxpayers are allowed to escape without either listing or paying, these citizens avoid their just share of the cost of government, and the citizens who do pay are penalized by having to pay a higher tax rate to make up the difference. How well Guilford's tax and accounting departments perform these three difficult tasks may be judged from the following brief reports on the respective Departments.

LISTING AND ASSESSING

A. C. HUDSON, *Tax Supervisor*

Real estate can hardly be hidden from the tax department, but polls and numerous items of personal property may easily escape notice and either be undervalued or not listed at all. One of the best tests of the efficiency of a Tax Supervisor's Office, therefore, is its record on personal property, and here are the figures for Guilford.

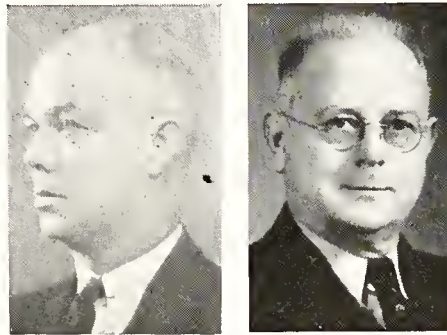
Personal Property: 1933 Valuation, \$22,904,835; 1936 Valuation, \$31,646,231; Increase 40%.

Number of Dogs: 1933, 4,943; 1936, 6,198; Increase, 25%.

Number of polls: 1933, 17,869; 1936, 20,565; Increase 15%.

The increase which the Guilford Office, by careful checking of returns and diligent searching for unlisted items, has achieved in the listing of polls, dogs, and personal property is even more remarkable because it was achieved during a period when realty and utility valuations remained at practically the same level. This work has meant a saving of approximately 7% to all the taxpayers, for the valuations so added amount to roughly one-fifteenth of the total 1936 valuation of 150 million dollars. The 1937 figures are not yet available, but it is certain that the valuations on these items will show another increase, with another saving to every taxpayer.

The tax machinery gets under way with the selection and training of personnel in March. Listing begins on April 1, and although Guilford has more taxpayers than any other North Carolina county with 48,000, it is regularly completed in April, through careful planning and addition of extra help, without the necessity of ex-



A. C. Hudson (left) and D. L. Donnell head Guilford's efficient systems for the listing and collection of taxes, respectively.

tensions. A careful checking of the returns and the previous year's listings follows. The values are next transcribed to the tax scroll, and when the tax rate is set, the tax bills are computed, balanced, and turned over to the Tax Collector to mail out in late September. From October 1 to March 1, the personnel of the office is reduced to a minimum number, who devote their full time to an intensive campaign to see that every property owner has made the proper return. This work regularly uncovers enough "unlisted" property and brings in enough additional taxes to more than pay the whole budget of the Department for the entire year. In fact, the last "unlisted" campaign brought in enough additional revenue to pay the budget of the department for a number of years. The total valuation added (for 1936 and back years) by this one campaign alone was \$14,787,587, and the total tax on the added valuation was \$119,324.

In addition to this work of adding new property and lightening the load of those already on the books, the Tax Supervisor's Office renders a number of special services to taxpayers not commonly found elsewhere. Extra personnel is added during the listing period, and special divisions are set up for the listing of taxpayers who have only polls or personalty to list, so that all taxpayers may be handled quickly and conveniently. Branch listing offices are maintained in High Point and at some of the larger mills, and the list takers in the rural areas take listings over their townships by appointment as well as at the designated places. Abstracts are mailed to non-resident property owners and also to all businesses, including both local and foreign corporations. Night listing is provided for taxpayers who cannot conveniently list at the regular hours, and the usual newspaper notices are supplemented with daily radio announcements and with door-knob notices placed on every house in the urban areas midway the list-

ing period. In short, although taxes may never be popular, Guilford has gone a long way to make the listing process as easy and painless as possible for the citizen.

TAX COLLECTION

D. L. DONNELL, *Tax Collector*

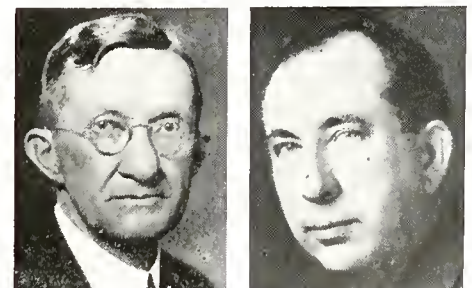
Guilford has not only taken the collection of taxes out of politics and set up a separate Tax Collector, as urged for every county at the last meeting of the North Carolina County Commissioners' Association; it has also consolidated the collection of all taxes, current and delinquent, in one Office. The efficiency of the system may be seen from the fact that the Guilford Office collects better than 90% of each tax levy during the current year, which is one of the highest percentages in the State, and collects almost 9 of the remaining 10% during the ensuing years. The following tables show the record:

Tax Levy		% Collected as of June 30, 1937
1930		98.87
1931		98.21
1932		97.22
1933		96.98
1934		96.45
1935		94.10
1936		91.55

TAXES OUTSTANDING

	June, 30, 1937	June 30, 1934
Current	\$116,075	\$229,236
Delinquent	226,729	342,077

By making up its tax bills in six copies, Guilford secures two copies for notices to the taxpayer, one for a receipt to the taxpayer, two for the files of the Collector and Supervisor, and one to remain in a bound book, all at one writing. The tax bill shows not only the total amount, as formerly, but also the valuation for each type of property, the rate, and the amount of each tax. This shows the taxpayer exactly what he is paying for, and has eliminated 95% of the complaints and arguments regarding tax bills, saving thousands of trips to the abstracts to satisfy taxpayers. The Office has also set up a file which embraces a card for each tax-



Oldest County employee in point of service is T. R. Foust (left), who has been Superintendent of Schools for 33 years. Willis Booth, (right) is the efficient County Accountant and Vice-President of the State Association.

payer and which shows on the one card any and all delinquent taxes owed by the taxpayer. As the tax bills are being made up a notation, such as "See 1931 taxes," is made on the bills of parties who owe back taxes, and when the taxpayer comes in the collector turns to his delinquent card and requires him to pay the back charges before he can clear up his current taxes. This has resulted in the collection of thousands of dollars of additional back taxes; the first year the system was put in, the Office collected 60% more back taxes than it did the year before.

Special methods are employed in the collection of certain taxes. The payrolls of mills and business establishments are secured and checked for poll and personal property taxes. The Office works through the management of each individual concern in collecting these taxes from its employees and, when necessary, resorts to garnishment of their wages or attachment of their property. On schedule "B" privilege license taxes, the Office not only sends out a notice of the due date and penalty dates to parties paying such taxes the year before, but also puts one man in the field to see the larger taxpayers personally during June. On July 1 it sends out two men to check every street in the city starting at the "Square" and working one street at a time; and during the winter it keeps one man checking newspaper ads, business lists, new locations, etc., for new taxes. Similar special methods are followed in

the case of beer and wine taxes, intangibles, and the other permits and licenses that the County collects.

Guilford's excellent record of tax collections is due primarily to its business-like system of billing and following-up every charge just like the groceryman or the landlord follows up his bills. The Office does not stop with a single statement; it follows up with second notice, personal letter or call; and it has built up a tradition of prompt payment by its policy of strict enforcement of collections through attachment, garnishment, and the more drastic means where no other remedy sufficed.

Such a policy and system benefit taxpayers generally in two ways. First, the extensive provision made for notifying the taxpayer of due dates, penalties, etc., through newspaper ads, notices, and personal contacts, helps him to avoid unnecessary penalties and costs. And second, the prompt and uniform collection of all taxes guarantees that every taxpayer will bear his just share of the costs of public services and prevents the prompt taxpayer from having to pay a higher rate to make up for those who are allowed to escape payment. Guilford also maintains a branch collection office in High Point as a special service to the citizens of this township which employs the same methods and which makes daily reports and payments to the main office.

ACCOUNTING AND FISCAL CONTROL

WILLIS BOOTH, *County Accountant*

All of Guilford's bookkeeping and accounting, including that for the schools, is centralized in the office of the County Accountant, who with one assistant handles the entire job. The County has a sound, business-like system of accounting, budgeting, and fiscal control. This begins with the Budget, which is made up a year ahead, and comprehensively covers every Department and every item thereunder. The Department appropriations are set up on ledger sheets by departments and purposes, and as expenditures are made, they are posted to the proper sheets using a mechanical posting machine. These sheets show at a glance at any time (1) the appropriation, (2) the expenditures, and (3) the unexpended balance of each activity of each department.

The auditor incorporates this information in a report to the County Commissioners each month. A copy of the whole report is furnished to each Commissioner.

Two additional checks guarantee strict adherence to the budget by each department and complete budgetary control by the Commissioners and Auditor: (1) Before any item is paid the Auditor must sign the check, certifying that an appropriation has been duly made and that there is an unexpended balance in the particular fund to take care of the same. (2) All purchases are made through a

(Continued on page twenty-two)

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On our rating on these four points;
we solicit your banking business.

Security National Bank

Greensboro

High Point

Burlington

Raleigh

Tarboro

Wilmington

County Shows Way to Better Farming, Dairying

GUILFORD has done pioneer work among North Carolina counties in agricultural development and promotion. In addition to the customary farm and home agents, it has four white assistants and two Negro agents, who carry practical farm information and methods to farm homes throughout the county by bulletins, demonstrations, and personal visits, and its program of agricultural extension, carried on in co-operation with the State and Federal governments, is said to be one of the broadest in the State. Guilford was the first county to help its farmers purchase a tractor and terracing unit, and the work was so successful that the Guilford Soil Conservation Association has purchased two additional units which last year terraced, subsoiled, and disced 2,640 acres and built 201 miles of terrace, all at cost figures to the individual farmers. In addition to the customary extension work Guilford operates a model dairy and two farms which not only produce much of the food and dairy products for the county's charges but also serve as demonstration centers for the farmers of the county.

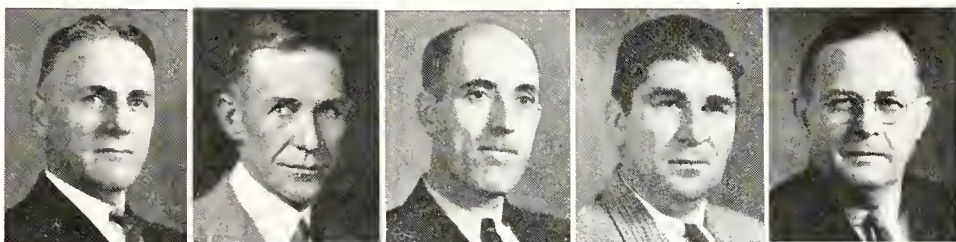
FARM AGENT'S OFFICE J. I. WAGONER, Farm Agent

The value of this work may be seen from the fact that the number of farms on which changes in practices were made last year as a result of agricultural extension work was estimated at 2,500. The following table on some of the chief activities for last year will give a further idea of the scope and importance of this work:

Total homes visited	1,416
Office calls relating to extension work	14,890
Telephone calls relating to extension work	3,716



Guilford produces a large proportion of the food and dairy products to feed inmates of the County Sanitarium, Home, Jail, and Prison Camps at the County Dairy (above) and farms, at a neat profit and saving to the taxpayers.



"THE DEVELOPMENT AND WELFARE OF THE WHOLE COUNTY"

Much of the credit for the calibre of Guilford's government and of its program of public service goes to the Board of Commissioners (above). Left to right are George L. Stansbury, Chairman, R. Flake Shaw, R. C. Causey, Joe Hoffman, Jr., and J. W. Burke.

No other County Board in the State has done more to develop and promote the agricultural interests, yet the Guilford Commissioners have taken an equal interest in the welfare of the cities. In the words of one of their number, "Prosperous urban and rural sections go hand in hand, each feeding the other, and we must look to the development and welfare of the whole County."

Copies of Circular letters distributed	30,240
Individual letters	4,447
Bulletins distributed	1,916
Attendance at training meetings for local leaders	498
Attendance at method demonstrations	1,006
Attendance at result demonstrations	3,025
Attendance on farm tours	270
Attendance at other meetings of extension nature	9,842

(These figures cover only the Farm Agent's Office and do not include the similar work carried on by the Home Agent and the Negro Agents.)

The activities and services of the Farm Agent's Office cover a wide range, embracing farming, vegetables, fruits, livestock, poultry, bees, forestry, soil conservation, and insect control, along with such subjects as farm records and finance, water and sewer systems, home health and sanitation, and in fact, anything pertaining to farm life. The Office also promotes and assists with the various farmers' co-operative associations and enterprises such as rural electrification, curb markets, and co-operative canneries and dairies. The co-ops canned 5,000 cases of food and did \$190,000 in dairy business last year, while the Curb Market in Greensboro sold \$35,000 in produce.

The Farm Agent also handles AAA soil conservation contracts and payments. A total of 1,467 Guilford farmers received these payments last year, and soil conserving crops were increased 17%. The AAA, too, has recognized the progressive nature and value of Guilford's agricultural work by letting the County work out a special program, unique in the whole country, featuring a complete farm plan program for each farm with a definite plan of rotation and practices and with a point system for measuring compliance and payments. Such programs have been

worked out to date for 600 farms (outside the federal soil conservation area proper), and the results have been so successful that the new AAA program is expected to follow many of the Guilford ideas.

COUNTY DAIRY AND FARMS

DR. M. E. COYLE, Superintendent

Guilford has carried its farming and dairying operations farther than any other county, having a 200-acre dairy farm in addition to two County farms containing 800 acres. The three units are worked by County prisoners under the supervision of a Superintendent and five foremen and guards, and not only provide employment for short-term prisoners but also produce much of the food and dairy products for the County Sanitarium, Home, Jail, and Convict Camp and show a neat profit as well. The Dairy, which incidentally led all the dairies in the county last month in producing the most milk at the lowest cost, and the two farms last year supplied the various County institutions with \$47,374 worth of products as compared with total expenditures of \$41,665. The net profit was thus \$5,709, and this does not take into account the sizeable expenditures for improvements on the "New Farm" nor the saving to the County on the keep of its prisoners.

Its venture in farming and dairying having proved so successful, the County has now added chickens, beef cattle, and hogs, and expects to produce the meat and eggs to feed its charges as well. The farms also raise wheat and corn sufficient to grind all the flour and meal used by the County and can several thousand dollars worth of food each year for the winter months. No cash crops are raised, and any surplus is turned over to the Welfare Department for the use of the County's needy, so that the County does not compete with private business but only uses its prison labor to produce food for the county charges at savings to the taxpayer.

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Greensboro,
North
Carolina



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Fixtures	Lightning
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Equipment	Earthquake
Stocks	Explosion
Supplies	Riot
Rentals	Vandalism
Business Earnings	Aircraft
	Automobiles
	Sprinkler Leakage
Growing Crops	Hail
Automobiles	Any Cause
Property in Transit	Any peril of trans- portation (including theft) on land or sea or in the air.

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is not only TWICE THE SIZE
—it is also TWICE AS GOOD

and don't forget

Double Orange

is the best orange drink in bottles

Piedmont Bottling Co.
GREENSBORO, N. C.

The modern dairy and farm buildings have been constructed with free labor from timber on the farms cut at the County's own sawmill. The County lumber and free labor are also available for work at any of the County institutions, and some of the work and savings that have been accomplished under the supervision of a general foreman and handy man are surprising. On one recent addition of 40 rooms to the County Sani-

tarium, the savings on lumber and labor alone were estimated at \$4,000.

Guilford's model dairy and farms also have a valuable by-product educationally, serving as a demonstration center for the farmers of the County. Demonstrations of fertilizers and seeds, control of obnoxious grasses, soil building, and erosion control are only a few of the many things which are taught. Complete diversification of crops is practiced and a live stock

program under way which will include everything from chickens to pure blooded horses. Perishables are canned, and complete cost records are kept on every crop and shipment. And the County Board is now considering ways and means to supplement the work and further the program of farm development by working out some system to produce blooded stock, special seeds, etc., and supply them to farmers of the County on a cost basis.

Courts, Law Enforcement and Public Records

THE Superior Court is the County's court of general jurisdiction. It has original jurisdiction of all criminal and civil cases in the County above the jurisdiction of a Justice of the Peace and of all criminal and civil cases in the cities beyond the jurisdiction of the J. P.'s or Greensboro and High Point Courts. And it has appellate jurisdiction of those cases tried by the City Courts and J. P.'s. Although Guilford is the most populous county, the volume of work is handled by the one County court, which sits approximately 50 weeks out of the 52, without the addition of the County Court found in many units. The Sheriff's Department is the law enforcement agency for the County only, but the offices of Clerk of Court and Register of Deeds serve the citizens of both county and cities, having the exclusive custody of all judgments, wills, deeds, mortgages, and other public records.

CLERK OF SUPERIOR COURT
A. WAYLAND COOKE, Clerk

The chief functions of this Office are those of (1) chief clerical officer of the Superior Court and (2) independent judge in probate and procedural matters. The Office has the custody of all judgments, wills, and many important public records and is a catch-all for other judicial and recording duties too numerous to mention. However, the volume and importance of its work may be seen from the following table covering a few of the principal activities since the present Clerk came into office seven years ago.

Administrators, trustees, and other fiduciaries appointed	20,340
Fiduciary estates settled	2,050
Fiduciary estates pending	2,500
Civil actions instituted	4,139
Criminal cases docketed	9,300
Special proceedings instituted	7,739

The Clerk is also responsible for probating and ordering the registration of all documents recorded in the office of the Register, and the number of instruments probated last year was 20,340.

The Office in Guilford is said by other Clerks to have one of the most complete and carefully-planned systems of records in the State. Using mainly WPA help, the



Sheriff Joe Phipps (seated) and three of the Deputies in his Office, which gives night and day service and is recognized as one of the State's most efficient. Mr. Phipps is President of the State Association of Sheriffs.

Clerk has gone back to 1763 and indexed, cross-indexed, and filed all wills under a unit plan. The records of fiduciaries have been carried back similarly to 1796 and special proceedings to 1868. Civil judgments are indexed to the file numbers of the original, and executions issued in each case are filed with the judgment in that case. The judgment indexes carry not only judgments but also all other liens and lis pendens of record. Another innovation is the error-proof recording of all wills by photostating.

The Clerk, in addition, acts for, and with the same power as, the Superior Court in motions to remove, judgments by default, and many other procedural matters. He has complete jurisdiction over all special proceedings and has wide powers over estates and fiduciaries, such as administrators, executors, guardians, and trustees. He is Juvenile Judge for the County (except Greensboro and High Point). And he has a host of miscellaneous duties, among which are the filing of numerous reports.

REGISTER OF DEEDS
J. H. McADOO, Register

This Office records all deeds, mortgages, and public records generally except judgments, wills, and the others which are recorded with the Clerk of Court. The following table will give some idea of its work for 1936:

Marriage licenses issued	986
Deeds recorded	4,488
Mortgages recorded	2,474
Chattel mortgages recorded	12,216
Miscellaneous instruments recorded	1,162

The Guilford Office is regarded as one of the most up-to-date in the State and has many features not commonly found in other recording offices. It is the only Office in the State which photostats all real property instruments, thus guaranteeing its citizens errorless duplicates as well as cutting down the cost of recording. Actual duplicate forms are used for recording chattel mortgages and conditional sales, the forms being inserted directly in the binders, again guaranteeing accuracy and reducing the cost by two-thirds. New typed marriage records have recently been installed, and the entire birth records are now being re-copied. All recorded instruments are indexed under the modern family-name system, which makes it possible to locate any paper rapidly. Another feature is the system of recording both originals and tracings of all plats or maps in one of two uniform sizes.

LAW ENFORCEMENT
JOE PHIPPS, Sheriff

Freed of its former tax collecting duties, the Sheriff's Office in Guilford has turned its entire attention to law enforcement and service of process, and developed one of the most efficient county police agencies in the State, in the opinion of other officers. The Office, which has 12 full-time deputies and 31 deputies with special or limited powers and duties, polices the entire county outside of the cities. The following indicates briefly the Department's activities for the last fiscal year:

Warrants served	2,062
Summons served	2,584
Subpoenas served	7,034
Executions served	222
Jurors served	1,399
Gallons of whiskey destroyed	427

Gallons of beer destroyed	10,447
Investigations made	2,135
Stolen property recovered	\$9,827
Fines collected in court	\$7,821
Fees collected	\$4,148
Miles driven on duty	188,967

The Guilford Office renders night and day service, maintains complete photograph and fingerprint identification files, and is equipped with the latest and newest equipment including nine radio cars, machine guns, sawed-off shotguns, pump guns, gas guns and billies, riot guns, and steel-plate jackets. It is also one of the few Sheriff's offices to make a monthly report of its work to the Commissioners, and its "process record" has been copied by several other counties. And it is now installing a short wave receiving set in the office to tie in with the new State Police Radio.

SOUND BUSINESS METHODS MARK COUNTY FINANCES

(Continued from page eighteen)

centralized purchasing office, and at any time the Purchasing Agent sees from the Auditor's monthly report of unexpended balances that any appropriation of a particular department is close to the line, he delays any purchases for that fund until he checks with the Auditor's office.

The care with which the Commissioners frame the Budget and the departments adhere thereto is shown by the fact that the County has been able to make extensive improvements out of General Fund Revenues without issuing bonds or borrowing money.

Periodical reports are made to the Accountant not only by the Tax Collector but by the Clerk of Court, Register of Deeds, and Clerks of Municipal Courts of Greensboro and High Point (the two latter containing report of fines and forfeitures). These reports, which show the collections of each office for each fund and item, provide an accessible written record of county activities and collections at all times.

CUSTODY OF PUBLIC FUNDS

W. C. COBLE, *County Treasurer*

Of equal importance with the accounting for County funds is the safeguarding of moneys on hand. The Treasurer is the custodian of all county funds, including the school funds, and each department and official collecting County moneys settles with the Treasurer at stated periods. The arrangement varies somewhat due to the difference in the nature and collections of the various agencies. Current tax collections are turned over to the treasurer and distributed to the various funds to which they go approximately once a week. The Treasurer receipts each Department for every payment, sending a copy to the Accountant's office, and at the close of the month the Accountant checks the Treasurer's balances against the receipts of each department, providing a complete check

and control. The Treasurer's Office also provides another check on disbursements, as the Treasurer must sign all checks, certifying that the money to pay them is actually collected and on hand.

The Treasurer also files a monthly report of his balances with the Accountant, who makes up a master monthly report showing the following information for each fund, in order: (1) the opening balance; (2) the receipts for the month, by items; (3) the total of the two; (4) the month's disbursements; (5) the closing balance; (6) the treasurer's cash; (7) the distribution of balances in different banks; and (8) the bank securities protecting each deposit. This master form gives a bird's-eye-view of the status of all County funds and securities, and with the periodic reports required from each Department, provides the Accountant and Commissioners up-to-the-minute information and control which would otherwise be impossible. In addition to the County's system of internal audits and checks, Guilford has a check-up of its finances made by an outside accounting firm once every quarter, with a complete audit report once every year.

OTHER AGENCIES

Guilford's fiscal set-up shows three other agencies which are not common to North Carolina counties generally and which are worthy of note, but space permits only a brief listing. (1) The separate Tax Sales Department, which handles all tax sales and foreclosures, is headed by a full-time County Attorney who is also available as Counsel to all County Departments. (2) A Real Estate Agent manages tax-foreclosed and other County property, including rentals, sales, and efforts to work the few tax-foreclosed parcels back into the hands of the original owners. (3) The separate Purchasing Department does the buying, storing, etc., for all County departments and agencies, including the County Home, Farm, Dairy, Tuberculosis Sanitarium, and other institutions. Each agency can be shown to have saved the taxpayers thousands of dollars, and particularly the Purchasing Department, which has worked out extensive savings in mimeographing and duplicating of numerous forms, notices, and records, in addition to the usual savings from centralized purchasing, quantity and time discounts, and centralized control of storerooms.

EDUCATION, HEALTH AND WELFARE SERVE THOUSANDS

(Continued from page sixteen)

the administration of the new Federal, State, and County funds for Public Assistance to the needy Aged, Dependent Children, and Blind. (These are in addition to the County relief funds for the unemployables, transients, and other needy who are ineligible for Social Security.) Guilford has set up a total of \$100,671.50

for Social Security in 1937-38, which when matched with State and Federal funds will provide average monthly grants of \$15 for an estimated 1,050 needy aged residents, \$7 for 800 estimated needy dependent children, and \$21 for 44 estimated needy blind. It is interesting to note that the Guilford Department was one of the first to complete its Social Security set-up and begin payments, and the 307 payments made in July was larger than the number in any other county. Something over 700 applications had been received and approved by September 1, and others are now being taken from needy persons who are eligible for this assistance. In addition to investigating the financial circumstances and verifying the eligibility of each applicant for relief, the Department also aids recipients in planning their expenditures so as to best meet their needs.

PUBLIC HEALTH

DR. R. M. BUIE, *County Health Officer*

The cities also have health departments, but the County Department directly serves an estimated 13,000 school children and many adults each year as well as protecting the health of the general public through quarantines, clinics, inspections of water, milk, and food supplies, etc. The following table, listing a few of its activities during the last year, will serve to illustrate the number, breadth, and importance of Guilford's public health service:

County Health Officer

Office Calls	2,133
Inmates of County Home and Jail Examined and Treated	1,396
School Employees Examined	313
Food Handlers Examined	84
Pre-School Children Examined	499
School Children Examined	3,232
Doses of Various Vaccines Given	11,465

County Nurses

Home Visits Made	972
Communicable Diseases Quarantined	393
School Children Tested and Inspected	6,442
School Children Correcting Defective Eyes, Teeth, and Tonsils	2,216
Health Bulletins Distributed	8,079
Lectures and Demonstrations Attended by	5,100

School Dentists

School Children Examined and Treated	7,150
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Sanitary Inspector

Hotels, Cafes, and Markets Inspected	54
Water Supplies and Sewage Plants Inspected	1,464
Privies and Septic Tanks Built and Approved	959

KING COTTON HOTEL GREENSBORO, N. C.

250 Rooms

250 Baths

Haywood Duke, Manager

WANTED: MORE COURTS

By DILLARD S. GARDNER

THE new Commission for the study of Judicial Districts composed of D. E. Henderson of Charlotte, J. Y. Jordan, Jr., of Asheville, Julius C. Smith of Greensboro, Albion Dunn of Greenville, and S. M. Blount of Washington has already begun the study of our congested courts. The problem is not a new one. Three years ago one of our Solicitors declared that "the greatest need in the courts of the State today is speedy trials." Eighteen months ago the head of the State Highway Patrol gave to the press this statement: "In some of the smaller counties there are only two or three terms of superior court a year, with the result that we must sometimes wait as much as six months before those arrested by patrolmen can be brought to trial."

Not only do congested courts give encouragement to criminals and permit them, for a longer period, to prey upon honest citizens, but they also discourage conscientious officers. If the courts moved with greater speed in prosecuting those apprehended, enforcement officers would be tremendously encouraged and our entire system of law enforcement would take on new life. When officers know that nothing can be done towards punishing an offender for six months, unconsciously they are often influenced by the feeling that "there's plenty of time." An enforced delay in one part of the system of law enforcement necessarily prolongs the pendency of the case and at the same time tends to encourage a leisurely procedure on the part of the officers dealing with apprehension and prosecution. Certainly in many places additional courts with jurisdictions over all misdemeanors are needed, but the fact that they do not already exist suggests that there may be cogent reasons for their absence.

Many of the smaller counties have in the past established inferior courts only to abandon them after a few years. To use a more or less arbitrary population figure, counties having more than 30,000 population have usually found that a county-wide criminal court is rea-

sonably satisfactory, and some of them, especially the larger ones, have found that a county-wide civil court is also desirable. Usually the criminal courts, operating without juries, try cases rapidly, and the costs collected pay the expenses of the court and often make a substantial contribution to the general fund. On the other hand, civil courts, often using juries, are more deliberate in their procedure and take longer to try cases. Frequently they have difficulty in collecting sufficient costs to pay operating expenses and sometimes they have to call on the general fund to help defray operating costs. In some smaller counties criminal courts have "made expenses," but rarely can a county civil court in a small county be made self-supporting.

Recent years have witnessed a close scrutiny of the expenditure of public funds by officials and citizens, and where it has been found that a court is operating as a drain upon the public purse, irrespective of the service rendered by it, the court has usually encountered difficulties. In counties in which there are a large number of misdemeanors (minor offenses which are not punishable by imprisonment in the penitentiary) county criminal courts offer a solution, though not a perfect one, to the demand for speedy trials without calling for expenditures from the general fund. In this period of acute "tax consciousness" the question of the establishment of a county criminal court is likely to be largely a financial one.

As far as the writer's investigations in this field have progressed, in those counties in which there have been unsuccessful attempts to operate county criminal courts, the failures have largely been due to one of two factors: (1) an insufficient number of cases within its jurisdiction to make the court self-supporting, or (2) a high percentage of appeals resulting in a partial nullification of the advantages of

the court. In some cases these factors were strengthened by peculiarly local, political situations.

The best test so far devised for determining in advance whether a county criminal court will probably result in a saving of money for the county is to estimate the jail maintenance costs being paid by the county from one criminal term of the Superior Court to the next, and offset this against the estimated expense of maintaining the court for that period. In one county in which such a court was tried and abandoned it was found that the county could maintain the few prisoners awaiting trial in jail for about one-half the sum required to operate the court. It appears strange that no one thought to make such a calculation before the county tried the court and lost the taxpayers' money.

This test, however, is not absolute, by any means. If a large proportion of the minor offenders in a county give bond pending trial, the number in jail awaiting trial will not fairly reflect the potential costs which the court will collect. Too, if a large proportion of those awaiting trial ultimately go to the roads rather than pay the costs, or fines and costs, the court merely operates as a convenience to the officers and defendants, at the county's expense. For example, if there are 40 jail prisoners awaiting trial for misdemeanors when Superior Court convenes eight weeks after the previous term, and they have been in jail an average of four weeks (at a cost of 50 cents a day) the accumulated jail maintenance costs to the county are \$560.00. In such a case, if it is found that the salaries and expenses connected with the county court for eight weeks would not exceed \$560.00, this indicates that a court would probably result in a net saving to the county. When this conclusion is checked against the numbers in jail at other recent court terms and weighted by the percentages usually giving bond and the proportion who normally go to the roads, a fair index of the financial prospects of the court may be obtained.

Unless there is a rather definite indication that the court will result in a saving to the county, often the County Commissioners dismiss the idea without further serious consideration. If there are not more than two or three arrests for misdemeanors each week, and a criminal term of Superior Court is held every two or three months, the Commissioners are naturally inclined to be slow in establishing new offices and salaries.

Even in counties where the surface indications apparently indicate that a county criminal court would operate satisfactorily, in some cases, when the court is actually established, so many appeals are taken to the Superior Court that little or no financial saving results to the county. When a case is appealed, it usually becomes a jury case, and the county's costs are almost invariably heavier than in the county court. If the county court is reversed in many cases, the defendants and their lawyers appeal an ever increasing number of cases. In a very short while, instead of saving money, such a court may be actually losing money for the county. Heavy appeals may come from a variety of reasons (i.e., the sentences may be severe; the judge may have strong prejudices against certain types of cases; factional and political likes and dislikes may influence judgments, etc.).

The need for additional courts was an important factor in bringing into our court system the many county and municipal courts which have already begun to render the system cumbersome. Many serious students of the problems of the administration of justice have suggested that the increase of the number of our inferior courts represents an undesirable "drifting away from the fundamentals" of our original simple and desirable court structure. They suggest that an expansion of the Superior Court system so as to provide additional judges who would specialize in the administration of the criminal law and develop an efficient parole and probation procedure, on a state-wide rather than on a local basis, is preferable to the increase of the number of county or municipal courts.

The Constitution, with the Supreme Court's present definition of the Superior Court, stands in the

way of any such development, while general laws already on the books make it easy to set up additional county criminal, or general county, courts. The people reluctantly change the Constitution, and they are especially conservative with respect to the judicial provisions. During the 20 years from 1913 to 1933, of the 41 amendments submitted, only 18 were adopted, and of these only two touched the courts, one directly and the other incidentally. The recent amendment permitting two additional justices on the Supreme Court is the third constitutional change as to the judiciary in 24 years.

Unless an aroused public opinion expresses itself in the form of one or more constitutional amendments looking to the expansion of the Superior Court system, the increasing demand for more criminal courts with substantial jurisdiction can be satisfied only by increasing the number of inferior courts or by extending the jurisdiction of those local courts already existing, or by doing both. If the public and private opinion of lawyers and officers generally is a fair index, North Carolina is approaching a cross-roads in its judicial history when it will be called upon to choose between a rapid extension of the Superior Court system or a gradual weakening of the system by the growth of the inferior courts with jurisdictions overlapping that of the Superior Courts.

Specialist Judges

From California comes the suggestion that the advanced specialization in the practice of law now demands that we begin to have at least part of our judges be specialists in particular fields. Some of the reasons suggested are: the litigant's right to have his cause determined by an expert, the specialist lawyer's reasonable request for a tribunal informed as to the law in the field in which he is expert, and the judge's sound preference for assignments which involve the law of subjects with which he is familiar and upon which he has been permitted to keep himself informed.

A much more conservative suggestion in the same direction has been made in North Carolina: that

the criminal trial work of the superior courts might well be focused in the hands of the special judges, each being assigned more or less permanently two or three judicial districts. Two major results might reasonably be expected from such a change: (1) a more effective, and less expensive, administration of the criminal law through the use of probation under the strict supervision of judges familiar with the facts relating to the specific criminal; and (2) greater opportunities for the regular judges to concentrate their study and attention upon the civil law and to give more time to the supervision of the handling of estates, trusts, guardianships, receiverships, and such matters.

Unauthorized Practice

Many of the comments in the *Illinois Bar Journal's* recent analysis of the problem of the unauthorized practice of law apply with almost equal force in North Carolina. The article points out that elimination of practice of law by laymen is demanded not only as a matter of self-interest on the part of lawyers but also for the protection of the public. To put a stop to such practice, it continues, there must be effective agencies (a) of investigation and (b) of prosecution. No agency of investigation exists, and the three agencies of prosecution—volunteer attorneys, local bar groups, and States attorneys—are ineffective.

Volunteer prosecutors are hard to find because the work requires time, is expensive, and often reacts adversely on the lawyer undertaking it in his own community. Local associations do not act because of lack of local support and because such activity often causes costly and damaging criticism of bar leaders. States attorneys find it difficult to prove such unlawful acts "beyond a reasonable doubt," and sometimes political expediency makes such cases unpopular in the states attorney's office.

To meet these problems the article suggests (1) employment of a full-time investigator, with a liberal expense allowance, by the State bar organization, and (2) the prosecution of violators by officers, and designated members, of the State bar.



FIRST PICTURE OF BAR EXAMINERS
Seated (left to right) C. W. Tillett, Jr., of Charlotte; L. R. Varner, chairman, of Lumberton; and C. Everett Thompson of Elizabeth City. Standing: Kingsland Var Winkle of Asheville, George B. Greene of Kinston, B. T. Ward of Greensboro, and H. G. Hedrick of Durham.

The Recent Bar Examination

At the August examinations, 119 (63%) of the 189 applicants were successful. (See POPULAR GOVERNMENT, August, p. 21). Reports recently received by A. B. Andrews, Statistician of the State Bar, indicate the following results from recent examinations in other states: Tennessee—127 out of 202 or 63%; Virginia—63 out of 170 or 37%; Georgia—72 out of 187 or 38%; and Oklahoma—99 out of 140 or 70%.

Of the 189 recent North Carolina candidates, 59 or 31% were graduates of law schools approved by the American Bar Association and 130 or 69% had not completed such a three-year course of study. From these 59 graduates, 49 or 83% were successful; from the 130 not graduating from approved schools, 70 or 53% passed. From these standard law schools there were also 49 other applicants (38 had studied law two years and 7 for three years); of these, 40 or 82% received their licenses. It is noticeable that the percentage passing was almost exactly the same for the two year group as for those who held law degrees, but that the percentage successful from among the approved law school graduates was twice as large as the percentage of successful applicants

OFFICIAL STATE BAR NEWS AND VIEWS

Edited by Dillard S. Gardner of the Staff of the Institute of Government. Editorial Committee: Julius C. Smith, President; Henry M. London, Secretary, and Charles A. Hines, of the State Bar.

who had received their training outside of the approved schools.

There were 75 applicants who had studied in law offices or non-approved law schools. Of these 19 held LL.B. degrees; eight of these or 42% were successful. From the 75 candidates from non-approved schools, 34 or 45% received licenses. In this group of 75 there were three college graduates, four who had two years of college, four who had had one year in college, four high school graduates, two who had had three years of high school, one who had had two years of high school, and one who had had less than two years of high school.

California, the thirty-fifth state, has recently adopted the American Bar Association standards for admission to the bar. Although we are still in the transition toward these standards, North Carolina has already adopted them. These thirty-five states have 79.28% of the population, 81.25% of the lawyers, and 81.61% of the A.B.A. members, in the continental United States.

State Bar To Meet

The 1937 meeting of the North Carolina State Bar will convene at the Sir Walter Hotel, Raleigh, at 10:00 A. M. on Friday, October 22nd. Hon. Arthur T. Vanderbilt, of Newark, N. J., next President of the American Bar Association, will address the Bar on "The Work of the American Bar Association." Hon. Ralph W. Hoyt, of the Milwaukee, Wis., Bar, a specialist in administrative law, will discuss "State Administrative Law." Justice W. A. Devin, of the North Carolina Supreme Court, and Hon. Giles J. Patterson, of Jacksonville, Florida, former President of the Florida Bar Association, are also scheduled to address the assembled lawyers. Present plans indicate, also, that Hon. Charles W. Tillett, Jr., of Charlotte, member of the N. C. Board of Bar Examiners, will comment upon the work of the Examiners and the results of recent examinations.

The new President and Vice-President will be elected at the close of the meeting. The Secretary of the State Bar will be elected the evening before the meeting by the Council of the State Bar.

Negro Jurors—The conviction of a negro in Alabama set in motion forces which are changing jury practices in every county in North Carolina. For months various local papers have been carrying the news that negroes have been drawn for jury service. From Cumberland comes the story that a negro has been drawn for jury service for the first time since 1898. In Mecklenburg the new jury scrolls carry the addresses of the jurors, but do not indicate (as they did formerly) whether the citizen is white or black. The plea in the Scottsboro case was approved in the United States Supreme Court, and this pronouncement, followed by the North Carolina Supreme Court, is now a mandate to county officers and lower court judges in the State.

TAXATION AND FINANCE

(Continued from page seven)

NEVADA TAX REVIEW. these bonds were recently paid, but due to failure to retire the original bonds when they matured, compounding of interest over a period of years, and other weird financial transactions, the County taxpayers have paid almost \$4,000,000 for the courthouse.

Budget Law — Montana recently enacted a county budget law which prohibits expenditures for general purposes in excess of 10% more than the previous year. For instance, if a county clerk's office spent \$3600 for salaries in 1936 it cannot spend more than \$3960 for this item in 1937. Should the volume of business increase suddenly and make additional personal services imperative, somebody would have to work for \$30 per month at the start or everybody else take a salary cut. Some fun!

Pensions — Crime detection is paying Indiana's cities. A recent study in Fort Wayne compares the Police and Firemen's pension systems with persons subject to Social Security, and the police have the best of the bargain. Over a period of 25 years, assuming every person involved earns \$1800 per year, the policeman will pay in a total of \$600 and receive an annual pension upon retirement of about \$1080. Firemen will pay in \$1350 and receive a pension of \$990. Under Social Security a private individual would pay in \$1110 and receive a pension of \$600.

Bankruptcy — West Palm Beach, Florida, appears to be the first city in the United States to take advantage of the new Municipal Bankruptcy Act passed by the last Congress. The procedures under the new Act, which is designed to overcome the Supreme Court's objections to the 1934 Act it declared unconstitutional, are not materially changed. Many North Carolina units have already consummated refinancing plans, but it may be that the new Act, if upheld by the Supreme Court, can be used as the "Big Stick" against small minority groups of creditors which have failed to accept refunding plans.

Interest — Due to the failure of Congress to enact legislation extending the deadline on the prohibi-

tion of the payment of interest on demand deposits, August 23, 1937, saw the official end of this practice, although as an important item in local finances it ended several years ago. Banks may, however, pay interest on public deposits in the form of certificates of deposits for 30 days and more.

Electricity — A recent survey of municipally-owned electric generating plants in Minnesota shows that free service and money transfers to the municipalities amounted to 6.27% of gross revenue, while the ratio of State and local taxes paid by private electric companies amounted to 7.43% of gross revenues. Incidentally the rates charged by private companies compared favorably with those of municipally-owned companies. On the basis of the study, Minnesota taxpayers gain nothing through municipal ownership, since taxes from a private company would offset any profits or free services obtained. Whether this would be true if the private company's generating plant were placed outside the city's taxing jurisdiction, the survey failed to state.

COURTS AND RECORDS

(Continued from page seven)

Rhodes of New Hanover secured a local law which standardized in three sizes the plat records of his office. It is estimated that one-half of the Registers' offices in the State now have standardized, and reduced the size of, their plat books by one or the other of these methods. Standardizing the size of original plats involves no additional expense to citizens, and photostatic recording costs only \$1.00 a plat extra.

Election of Judges — Iowa and Oklahoma are among a number of states which are giving serious consideration to the problem of judicial selection, and particularly to the three point recommendation, adopted by the American Bar Association last January.

Code Service — The 1937 Oklahoma legislature appropriated \$35,700 for the purpose of revising and codifying the statutes of that State. The legislative investigation of the subject revealed that: (1) the Kansas statutes, completely indexed, revised and annotated to 1935, in one

volume sells for \$7.50; (2) the Delaware statutes, revised through 1935 but unannotated, in one volume sells for \$5.00; and (3) the Illinois statutes, completely indexed, revised and annotated through 1937, in one volume sells for \$6.00. The last official compilation of North Carolina laws was the three-volume Consolidated Statutes eighteen years ago. This compilation is so completely obsolete today that the Secretary of State is unable to sell them even at bargain prices. North Carolina lawyers feel the need of a new compilation of the statutes, but the usefulness of such a work will be rapidly destroyed by the passage of time unless provision is also made for a continuous Code Commission with a permanent secretary, having sufficient clerical assistance to bring forward regularly in a process of continuous annotation the changes in the statutes and the cases interpreting them. Such a code service, at a reasonable cost, would be of untold value to the Bar of the State.

Judicial Council — The recent addition of Minnesota and Indiana to the list increases to twenty-six the number of states in which there are Judicial Councils giving, as official bodies, time and study to the problem of improving the administration of justice. Almost four hundred judges and lawyers constitute the membership of these councils. In all states, except California, they are merely advisory bodies. In most states (as, for example, Illinois, Maryland, North Dakota, Virginia, and Ohio) insufficient funds have seriously impaired the effectiveness of these councils. In other states the bar organizations have given only lukewarm support to the frequently excellent work of the councils. In still other states the failure to provide and finance permanent clerical and research organizations has resulted in fitful and spasmodic work which fell far short of what might otherwise have been achieved. The late Judicial Council in North Carolina came to an untimely death in 1931 through the effect of these and other causes, and its successor, the Commission for the Improvement of Laws, is now suffering from the effect of all of these adverse factors.

Peddling Ordinance

"The practice of going in and upon private residences in the town of Green River, Wyoming, by solicitors, peddlers, hawkers, itinerant merchants and transient vendors of merchandise, not having been requested or invited so to do by the owner or owners, occupant or occupants of said private residences, for the purpose of soliciting orders for the sale of goods, wares and merchandise, and/or for the purpose of disposing of and/or peddling or hawking the same, is hereby declared to be a nuisance, and punishable as such nuisance as a misdemeanor."

The above language, coupled with the other sections of the ordinance passed by the Town of Green River, Wyoming, to curb house-to-house peddling, has recently acquired widespread fame among municipal officials. It has acquired its fame by virtue of the fact that the ordinance has been upheld by the Federal Courts, even though the person accused of violating it was engaged in interstate commerce. See *Town of Green River v. Fuller Brush Company*, 65 Fed. (2nd) 112, (not appealed), and *Town of Green River v. Bunger*, 58 Pac. (2nd) 456, (appeal denied in 81 L.E. 441, 57 S.C. 510, petition for rehearing denied in 81 L.E. 622, 57 S.C. 752).

Ordinances levying license taxes and placing restrictions on the activities of peddlers have frequently run afoul of the interstate commerce clause of the Federal Constitution. However, by declaring the prohibited activities to be a nuisance, Green River arrived at the result it desired in a legal manner.

In the Green River ordinance there is no element of discrimination; that is, it applies to local peddlers as well as those from other communities and other states. It is this feature which probably accounts for its successful experience in court. It is somewhat doubtful that a similar ordinance could be sustained if it applied only to persons not residing in the particular city passing the ordinance. However, as long as discrimination is avoided, there would seem to be no reason why the nuisance type of ordinance could not be used to im-

pose reasonable regulations on other types of peddling as well as house-to-house canvassing.

A recent questionnaire sent by the Institute to a number of North Carolina cities, large and small, revealed several which are considering such ordinances but only one which has an ordinance actually in force. The Town of Oxford has the ordinance, generally modeled after the Green River sample, but prohibiting uninvited canvassing in business establishments and offices as well as private residences.

The staff of the Institute will be glad to discuss the matter with any city officials considering such ordinances, and will be glad to furnish copies of the Green River ordinance on request.

ANSWERS

(Questions on page eight)

1. 8,640.5 miles of hard surfaced and bituminous-surfaced highways.
2. 58,000 miles, or sufficient to encircle the globe two and one-third times.
3. \$300,000,000. The total present outstanding debt for highways is \$88,396,000, and the annual debt service for this purpose is \$9,000,000.
4. Schoolhouses—white—2,383; colored—2,252; Total—4,635. Number of public schools: white—728, colored—193; Total—921.
5. 8,214. State College—2,129; Women's College—2,055, and University—4,030; Total—8,214.
6. 561,060,000 pounds, valued at \$117,461,000, from 624,000 acres. (1935 crop).
7. \$292,829,000, as compared with the values for the United States—\$8,508,000,000 (1935).
8. The largest hosiery mill, largest towel factory, largest overall plant, largest cordage and twine mill, largest denim mill, largest damask mill, and largest underwear factory.
9. First in manufactured tobacco; in the number of cotton mills, in the manufacture of cotton goods, and in the consumption of cotton; in the quantity of hosiery produced; in the manufacture of wooden bedroom and dining room furniture; in forest products other than lumber; and in the production of feldspar, mica, and kaolin clays.

Bicycle Control

Last year 800 bicycle riders were killed in automobile collisions, and 14,000 persons were injured. Almost half of those killed were children under 14 years of age. At the same time, the use of bicycles is increasing each day, and the number of fatal bicycle accidents in 1937 is expected to exceed the 1936 figure.

As a result, numerous cities and towns throughout the country are beginning to enact ordinances regulating the use of bicycles. While considerable effort has been made in some places to handle the bicycle problem through educational efforts and the organization of Boys' Patrols, these efforts alone have generally proved unsatisfactory without some sanction of authority.

The usual procedure at present is to require all bicycles to be licensed. At the time of the licensing, the bicycle owner is given a test both as to riding ability and as to a knowledge of the traffic laws. A complete description of the bicycle is entered on form cards at the police department, and in some places it is made unlawful to sell, trade, give away or purchase a bicycle without securing the proper license and registering the bicycle in the proper manner with the police department. In some places a small license tag, frequently not unlike state automobile license tags in color and design, is issued for each bicycle, and required to be attached to the rear fender.

Sometimes a nominal fee is charged for the license, and sometimes no fee at all. Frequently it is required that the child who owns the bicycle, if it is a child, appear personally to secure the license. It is thought that this is a very wholesome introduction for children to the police department and the government of a town in general, bringing them in touch personally, as it does, with the officials. Few towns go to quite such lengths but are content to enact ordinances dealing only with the actual regulations as to bicycle equipment and traffic regulations—as to lights, which side of the street to ride on, whether riding on the sidewalks is allowed, etc.

The requirement of a license has also produced beneficial results where it has been tried in reducing bicycle thefts to a marked degree.

Bulletin Service

Opinions and rulings in this issue are from rulings of Attorney General and State Departments from August 15 to September 15

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Prepared by

M. R. ALEXANDER of the Staff of the Institute of Government

I. Ad valorem taxes.

A. Matters relating to tax listing and assessing.

4. Exemptions—property of Federal agencies and on Federal land.

To Gurney P. Hood. Inquiry: Are shares of stock in Federal Savings and Loan Associations exempt from local ad valorem taxes and from State intangible taxes?

(A.G.) It would seem that they are. Section 701, Chapter 127, Public Laws of 1937, does not cover such items, for this section is confined to bank deposits, and savings placed in such organizations are represented by shares of stock rather than by deposits. And Section 706, covering shares of stock, specifically exempts stocks in "banks, banking associations, trust companies, insurance companies, and building and loan associations, which are otherwise taxed."

Moreover, local units can not tax such institutions because the taxation of intangibles has been taken away from local units and transferred to the State. And although the State Intangible Tax Law does not cover it, Title 12, U. S. C. A., Section 1464 (h) provides that no state or local taxing authority may impose any tax on such associations greater than it imposes on similar local mutual or co-operative thrift and home financing institutions, and of course, the local units no longer levy any taxes on similar institutions.

5. Exemptions—city and county property.

To J. E. Malone. Inquiry: Are the stock and fixtures of County A.B.C. Stores subject to taxation by the City in which they are located? (A.G.) Yes, in our opinion, and the fact that the city receives a small percentage of the net profits would not exempt them.

To A. E. Akers. (A.G.) The stock of liquors and other property of County A.B.C. Stores may be taxed by both the county and the municipality where they are situated for any and all purposes for which a property tax may be levied. However, your city is not authorized to levy any privilege tax upon these stores for doing business therein.

10. Exemptions—municipal bonds and notes.

To Thomas P. Pruitt. Inquiry: Are bonds of North Carolina cities and counties, issued in 1924, exempt from taxation under Section 106 (1) of the Machinery Act?

(A.G.) No. This section exempts bonds of political subdivisions of this State hereafter issued. This provision was not incorporated in the Machinery Act until 1929, and the bonds in question were already issued. It may be noted, however, that a municipality does have the power to exempt the obligations which it issues from its own taxes.

12. Exemptions—veterans' compensation.

To William A. Blake. (A.G.) This Office has ruled that money received by a veteran from the Federal Government as

bonus is not subject to ad valorem taxation, but when converted into real property the property is taxable.

65. Intangible Tax Law—1937.

To A. S. Cheek. (A.G.) Personal property, both tangible and intangible, may be taxed for 1937 in accordance with the Machinery Act just as it has been taxed heretofore. After the year 1937, intangible personal property is not to be taxed by the counties, cities, and towns, but will be liable for taxes under Article VIII, Schedule H, of the 1937 Revenue Act.

91. Deduction—in case of mortgage.

To J. L. Abernethy. Inquiry: Has Article V, Section 3, of the Constitution been repealed? Advise if our County must allow no deduction to those who list for taxes notes secured by mortgage, according to Article V?

(A.G.) All of Article V, Section 3, down to and including the word "months" in line 26, was repealed by the recent amendment. This carries with it deductions of the character mentioned in your letter. See the new Constitution as printed in the Public Laws of 1937.

B. Matters affecting tax collection.

23. Sale of real property.

To Junius D. Grimes. (A.G.) In our opinion, judicial sales held on legal holidays are valid, and the sale of lands on Monday, September 6, for 1936 taxes should take place as advertised and not be postponed.

76. Tax collection—date lien attaches.

To H. G. Connor, Jr. (A.G.) The present Machinery Act, Section 1401, attempts to straighten out the date that the lien of taxes attaches to real estate. Whether it does so completely or not is a matter of doubt. However, there is no question now but that the lien of taxes attaches as of April 1, although, of course, it does so by relation back.

To J. L. Kendrick. Inquiry: Is subsection 8 of the 1937 Machinery Act applicable to foreclosure proceedings on 1936 tax levies?

(A.G.) In our opinion, this is not applicable to 1936 tax levies but only to proceedings for the collection of taxes for the year 1937 and annually thereafter, in accordance with section 1702 of said Act.

81. Tax collection—attorney's fees under C. S. 7990.

To Henry C. Strickland. Inquiry: What attorney's fees may our County Commissioners lawfully allow in tax foreclosure suits under C. S. 7990?

(A.G.) There is no provision in the law as to the amount of attorney's fees which may be agreed upon by the Commissioners and the Attorney employed to foreclose tax liens under 7990. This is a matter of contract between the Board and the Attorney. However, the fees should be reasonable and in fair accord with the services to be rendered.

In the foreclosure of tax sale certificates under C. S. 8037, it is provided by the statute that the attorney's fees shall not

exceed \$10 for each action institute. It is further provided that in no event shall the attorney's fees charged against a Defendant as part of the costs exceed \$2.50.

82. Tax foreclosure—procedure under C. S. 7990.
To T. M. Thomas, Jr. Inquiry: Our Town was stopped from advertising property for taxes for the year 1931 by a temporary restraining order which remained on the docket until 1936. Due to this, no effort was made to advertise taxes for the years 1932-35. Can we now include the delinquent taxes for 1932-35 in our advertisement for 1936 taxes?

(A.G.) We know of no statute which would authorize you to make sales for the taxes for the years previous to 1936 in a combined action for your 1936 taxes. The authority for making sales of taxes is contained in C. S. 1334 (48), which requires that sales be conducted on the first Monday in June. This has reference to the taxes for the then current year in the hands of the tax collecting official.

By Chapter 331, Public Laws of 1935 (C. S. 8012c), the governing body of your Town is authorized to order the tax collector to hold a tax sale of land which had not been sold for taxes, the sale to be held not later than the first Monday in September, 1935. Chapter 114, Public Laws of 1937, amends Section 2 of Chapter 560, Public Laws of 1933, relating to taxes levied for 1936 and 1937, and authorizes the proceedings required by the former law to be taken in May, June, and July to be taken in 1937 and 1938 in August, September, and October.

Under these provisions, I would doubt your right now to proceed to advertise the delinquent taxes for the years previous to 1936. In our opinion, the best way to proceed would be to institute suits to foreclose the tax liens under C. S. 7990. By doing this, any question as to the validity of the sales and the certificates issued thereon may be avoided.

II. Poll taxes and dog taxes.

A. Levy.

1. Exemptions.

To L. H. Ballard. (A.G.) Article V, Section 1, of the Constitution, authorizing poll taxes, authorizes county and city commissioners to exempt in special cases on account of poverty or infirmity, but does not authorize them to exempt volunteer firemen.

III. County and city license or privilege taxes.

A. Levy.

2. Exemptions—veterans.

To John T. Davidson. (A.G.) A provision in the 1937 Revenue Act authorizes the Commissioners of any County to exempt World War veterans from payment of any tax upon the business of peddling within the limits of such county.

15. Privilege license on businesses, trades, and professions.

To W. F. Morrison. Inquiry: May a City pass a valid ordinance taxing plumbing and heating contractors and requiring payment before a permit or inspection is granted?

(A.G.) Under Section 155 of the Revenue Act, a similar tax is imposed by the State, and it is provided that cities and towns may levy a license tax not in excess of the base tax levied by the State.

A municipality is also given the right to levy this tax under C. S. 2677, employing municipalities to lay a tax on all trades, professions, and franchises carried on or enjoyed within the city, unless otherwise provided by law.

40. License tax on peddlers.

To John J. Burney. (A.G.) Section 121 (f) of the 1937 Revenue Act specifically exempts from the peddlers' tax persons, firms, or corporations selling articles of their own individual manufacture.

47. License tax on slot machines.

To M. J. Hatcher. Inquiry: What tax should be charged on music slot machines which play one piece for a deposit of 5c, two for 10c, and five for 25c?

(A.G.) The Commissioner of Revenue has construed Section 130 of the Revenue Act as authorizing a State license tax of \$10 on such machines. The Department considers that such a machine requires a deposit of only 5c, and the other slots are merely multiple operations of the required amount of 5c. Section (j) permits counties, cities, and towns to levy a tax not in excess of one-half of that levied by the State.

60. License tax on laundries.

To J. P. Thomas. (A.G.) In our opinion, a City may levy a license tax on laundries inside its corporate limits not in excess of one-half of that levied by the State. See Section 150 of the Revenue Act.

To W. H. Yarrow. (A.G.) The State does not levy a tax on persons who solicit laundry in towns where they have no established place of business, and we are of the opinion that cities are not permitted to tax the soliciting of laundry under such circumstances.

64. License tax on out-of-town businesses.

To W. A. Baker. (A.G.) Section 150 of the Revenue Act, taxing persons, firms or corporations engaged in operating laundries as therein described, includes those who engage in the business of supplying or renting clean towels. However, the third paragraph makes this additional tax applicable only to those cities and towns wherein one or more laundries are located or where an established agency or fixed place of business is located.

To R. R. Kinney. Inquiry: A City ordinance levies a privilege tax on every person or firm manufacturing or selling bakery products in the City. Does the Peddlers' Tax under Section 121 of the Revenue Act operate to exempt an outside bakery selling from trucks from the City tax?

(A.G.) Your ordinance seems to have no reference to the business of peddling, and I think there is not sufficient relation to the peddlers' tax as to prohibit the City from taxing these businesses independently of Section 121 but under C. S. 2677. This permits a City to tax trades, professions or franchises carried on or enjoyed within the City.

70. License taxes on chain stores.

To J. Ed Butler. Inquiry: Is an automobile dealer who operates separate places of business in two towns in a county subject to the Chain Store Tax under Section 162 of the Revenue Act?

(A.G.) The last paragraph specifically provides that the chain store tax shall not apply to retail or wholesale dealers in motor vehicles and automotive equipment and supply dealers at wholesale who are not liable for the tax thereunder on account of the sale of other merchandise. That is, if the automobile dealer deals only in motor vehicles and automotive equipment and supplies, to the exclusion of all other articles of merchandise, he would not be subject to the chain store tax.

IV. Public schools.**A. Mechanics of handling school funds.**

To Robert W. Proctor. (A.G.) This Department is not advertent to any law

which requires or authorizes the County Accountant to approve contracts made by the County Board of Education for the construction of school buildings. The powers and duties of the County Accountant are set forth in C. S. 1334 (54), (55), (57), and (68), and nowhere does it appear that he should endorse such contracts.

D. Powers and duties of present school districts and agencies.**7. Attendance districts.**

To Clyde A. Erwin. (A.G.) A resident and home-owner in this state having custody of and standing in loco parentis to a niece whose parents live in another state is entitled to send the child to the local schools.

20. Right to issue bonds for school buildings.

To E. F. Upehurch. (A.G.) The procedure for holding elections on the question of issuing bonds for erecting public schools is set out in C. S. 5669 et seq. C. S. 5642 provides that the election must be carried by a "majority of the qualified voters of the district or territory."

31. Elections to supplement State funds.

To J. S. Blair. Inquiry: May a County Administrative Unit supplement the salary of school bus drivers?

(A.G.) No, in the absence of a successful election upon a local supplement in accordance with the provisions of Section 14 of the School Machinery Act.

Section 27 provides that such salaries shall be in accordance with the schedule adopted by the State School Commission. Section 25 provides that the State shall not be responsible for transporting children living within one and a half miles of the school. In our opinion, these sections impose upon the State School Commission the duty of operating the transportation system and paying the costs thereof, and we have ruled that the general funds of the county can not be used in the maintenance of schools without legislative authority.

In our opinion, County Commissioners do have authority under Section 9 to supplement State funds for items in the current expense budget, provided the supple-

ment comes from moneys derived from fines, forfeitures, penalties, dog taxes, and poll taxes, and provided that the State School Commission consents to the expenditure.

F. School officials.**7. County Board—contracting with members.**

To W. P. Morton. Inquiry: May a school board contract for repair work with a firm in which one of the school board members is interested? (A.G.) We think this inadvisable in view of C. S. 4388, making it a misdemeanor for a commissioner of a public trust to contract for his own benefit.

36. County Superintendent—assumption of other duties.

To Dr. Carl V. Reynolds. Inquiry: Is the County Superintendent of Schools entitled to compensation for attendance at meetings of the County Board of Health?

(A.G.) The general law makes no provision for payment of per diem to members of the County Board of Health for attending meetings. In the absence of a statute authorizing it compensation for this purpose can not be paid. This, of course, includes the County Superintendent and all other members of the Board.

51. Teachers—duty to notify teachers not re-elected.

To Dr. James E. Sheppard. (A.G.) Failure to notify within 30 days a teacher not re-appointed does not serve to re-appoint the teacher. The purpose of the law was to give prompt notice to teachers not re-appointed, but not to give such teachers any further right to continue in their positions. The law is not clear as to when the 30-day period shall begin. However, after careful study, we have come to the conclusion that the statute must be construed as requiring such notice to be given within 30 days after the action by the board or committee selecting a teacher to fill the place.

V. Matters affecting county and city finance.**II. Issue of notes.****20. Tax anticipation notes.**

To A. F. Ghormley. Inquiry: Do County Revenue Anticipation notes for ordinary expenses require the approval of the Local Government Commission under Section 1334 (4-6) of the County Finance Act? (A.G.) Yes.

I. Issue of bonds.**2. Debt Limitation Amendment of 1936.**

To Waller D. Brown. Inquiry: May a City count \$100,000 in long term bonds issued in 1907 and paid in 1936-37 in figuring the sum the City can borrow in 1937-38?

(A.G.) Under the recent Amendment, a City can borrow not in excess of two-thirds of the amount by which its outstanding indebtedness was reduced during the preceding fiscal year.

VI. Miscellaneous matters affecting counties.**G. Support of the poor.****5. Levies for Old Age Assistance.**

To Elma H. Ashton. Inquiry: Do Indians living on the Cherokee Reservation have the benefits and liabilities of the Old Age Assistance and Aid to Dependent Children Acts?

(A.G.) We think so. The act states that the assistance is to be granted to any person who is a citizen of the United States and otherwise meets the requirements. And by acts of Congress of June 4, 1924, and June 25, 1929, the Eastern Band of Cherokee Indians were granted all the rights and privileges of citizens of the United States.

SUITS ON OFFICIALS' BONDS

To Ira T. Johnson. Inquiry: In a suit on an official's bond is it necessary to sue upon the relation of the State? Is permission to bring the suit necessary? Who are the necessary parties Plaintiff?

(A.G.) If the bonds run to the State, as required by law, it is proper to sue upon such bonds in the name of the State upon the relation of the parties interested. No permission to bring the suit is required.

Assuming that the official has funds in his hands belonging to the county, the suit, of course, would be on the relation of the County, and we think it would be proper also to join the County Commissioners as a board.

If there are other funds in his hands not belonging to the County but coming into his hands by virtue of his office, it would be proper also to join as parties Plaintiff the persons or concerns to whom such funds belong. It would also be proper to add a general inclusive class covering all other interested persons.

To Mrs. W. T. Bost. (A.G.) Under Section 62 of the Act, it is provided that an equalization fund shall be set up of such an amount of the funds appropriated by the State as shall be found by the State Board of Allotment and appeal to be necessary for the purpose of equalizing the burden of taxation

DEPOSITORIES FOR SOCIAL SECURITY FUNDS

(State Board of Charities and Public Welfare) According to a ruling by the Attorney General, the law requires that a separate bank account be kept for the Old Age Assistance Fund and the Aid to Dependent Children Fund; that all the money collected from the levy for each purpose must be placed in the respective accounts as distributions of tax collections are made, and that money so collected can not be used for any other purpose.

in the several counties of the State and the benefits received by the recipients of awards under this Act, and such amount shall be expended and disbursed solely for the use and benefit of the needy aged and dependent children coming under the eligible provisions of the Act.

The Act provides that "no county shall be entitled to share in such equalization fund unless the rate of tax necessary to be levied in such county for the purposes of this Act is in excess of 10c on the \$100 of valuation of taxable property therein."

In accordance with the provisions of the law, the costs of the administration of the Act in the various counties has been ascertained. Estimates have been made of the amounts to be applied thereon received from the Federal Government for administrative purposes, and the proportion thereof to be paid by the State from the appropriation made by Chapter 436, Public Laws of 1937, of \$150,000 for each year of the biennium.

After these estimates and allocations have been made, it appears that in certain counties it will be necessary to levy a rate in excess of 10c to produce the sums required to pay such counties' part of awards and administrative expenses.

In our opinion, the State Board is not authorized to allocate to any county any amount for payment of the costs of administration except as authorized by Section 23 of the Old Age Assistance Act and Section 53 of the Aid to Dependent Children Act, and this is also limited by the total appropriation available therefor, as provided in Chapter 436, Public Laws of 1937, Section 1 (5), of \$150,000 annually.

However, the State Board, in our opinion, is authorized to set apart and reserve an amount out of the appropriations made by Chapter 436 and to allot the same to the various counties so that as a result of such allocations the total levies made in any of these counties for the payments of awards and costs of administration shall not exceed 10c, except for the additional amounts required to be levied by the counties of one-fourth of the costs to such counties in excess of the amount produced by the 10c levy, as required by Section 62.

13. Poor relief.

To Mrs. W. T. Bost. Inquiry: What is the responsibility of the County Superintendent of Public Welfare in respect to the care and support of the poor and the

administration of the "poor fund" of the county?

(A.G.) Considering the several statutes on the subject together, it seems clear that it was the intention of the General Assembly that the administration of the poor relief funds of the counties shall be committed to the County Superintendent, under the control of the Board of County Commissioners, as provided by C. S. 5017 (1). This does not mean that the Commissioners do not remain the responsible board for the administration of general poor relief, but it should be done by them through the County Superintendent as the agency set up by the county for that purpose. See also and compare Chapters 319 and 288, Public Laws of 1937, and C. S. 1335.

X. Grants and contributions by counties. 9. Community buildings.

To G. W. Tomlinson. (A.G.) In our opinion, the Commissioners of a County are not authorized to appropriate funds toward the erection of a Salvation Army building or a negro community building.

VII. Miscellaneous matters affecting cities. C. Police and fire protection. 5. Police regulations.

To Alan A. Marshall. Inquiry: May a person guilty of a minor traffic violation sign a form waiving appearance in court and pay the fine to the police officer, who sends the fine and form with the warrant attached to the Recorder's Court?

(A.G.) This Office is of the opinion that such procedure would be valid only when it was not contested, and that if contested it would not stand up. This procedure is unauthorized and unheard of in our law for the conduct of criminal trials, and we recommend that it be not followed.

F. Contractual powers. 3. Contracts with county.

To Charles B. McLean. Inquiry: May a Town make an arrangement with the Commissioners of the County to use the County Jail for prisoners from the municipal recorder's court? (A.G.) We see no legal impediment in the way of such an agreement.

G. Principal liability for tort and negligence.

5. Defects in streets.

To Bruce Stewart. (A.G.) Municipalities are under certain conditions liable for injuries received as a result of defects in the streets. The extent of this liability and the grounds upon which it is based are lucidly stated in *Bunch v. Edenton*, 90 N. C. 431. Attention is also called to *Foster v. Tryon*, 169 N. C. 182, holding that a municipality is liable for injuries caused by defects in the streets if the injury which was received could have been anticipated.

X. Ordinances.

1. Validity.

To H. P. Crowell. (A.G.) The decisions of our Supreme Court have gone very far in sustaining the authority of towns to pass ordinances suppressing nuisances and particularly undesirable noises. However, there is some doubt as to the validity of an ordinance prohibiting the ringing of a locomotive bell at crossings "except in case of great emergency," as the public safety is as important as the public comfort.

VIII. Matters affecting chiefly particular local officials.

B. Clerks of the Superior Court.

8. Acknowledgment and probate of instruments.

To F. S. Hall (A.G.) Section 1, Chapter 7, Public Laws of 1937, which repealed Chapter 168, Public Laws of 1935, pro-

CLERK'S REPORT

To H. V. Rose. (Governor's Office) The State Bureau of Identification and Investigation has not been set up, and it will probably be several months before the Governor takes action on the matter. The reason is that the law provides that the work shall not be begun until sufficient money to finance the Bureau has been collected. Presumably, therefore, Clerks of Superior Court should continue to send their reports to the Attorney General as before.

vides that "no instrument required or permitted by law to be registered shall be proved, probated or ordered to be registered upon the oath and examination of a subscribing witness who is also the grantee named in said instrument." The 1937 Act thus eliminates the agent or servant of the grantee from the prohibition. Under this change, it would be proper, in our opinion, for the officer of a grantee corporation to sign an instrument as subscribing witness.

11. Process tax—Clerk's commission.

To F. S. Hall. (A.G.) As to the compensation of Clerks for collection of process taxes, we should advise Clerks, in remitting to the Commissioner of Revenue, to forward:

\$1.90 for each civil case in which Plaintiff paid tax in advance;

\$1.90 for each criminal case in which Defendant was ordered to pay the costs;

\$2.00 for each civil case in which the tax was re-taxed against the Defendant at the end of the trial.

Under the statute, if the tax is collected from the Defendant after judgment, the Clerk must tax his 5% in addition to the \$2. In criminal cases the statute makes no provision for collecting more than \$2. In civil cases where the Plaintiff has paid the \$2 in advance and the judgment is against the Defendant, the Defendant must be re-taxed \$2, plus 5% Clerk's fee, and the Plaintiff is entitled to a refund for such tax which he paid in advance of the action.

70. Entries on judgment docket.

To J. E. Swain. Inquiry: Is it the duty of the Clerk to enter on the temporary index of judgments, provided for by Chapter 93, Public Laws of 1937, transcripts of judgments from the General County Court, Justices of the Peace, etc., from which appeals have been noted and taken?

(A.G.) C. S. 953, listing the books the Clerk is required to keep, includes a "Judgment Docket, which shall contain a note of the substance of every judgment and every proceeding subsequent thereto," and a cross-index of "all final judgments in civil actions."

The purpose of Chapter 93, Public Laws of 1937, amending this section, was to provide some means of docketing and recording those judgments which might be appealed. It follows that the fact that the decision in which the judgment was rendered is subject to be appealed does not relieve the clerk from docketing the judgment on the temporary index. This applies to all judgments required to be docketed (whether from his own court or that of another county) provided they have not been placed on the permanent record.

Of course, after a judgment has been placed on the permanent judgment docket

and cross-indexed, there is no necessity for entering it on the temporary index required under the amendment.

90. Juvenile court duties.

To Lily E. Mitchell. Inquiry: Is it necessary to secure the consent of parents to the adoption of a child when the parents are in the State Prison for abuse of the child?

(A.G.) In our opinion, the conviction for mistreatment of the child should be considered tantamount to abandonment of the child, and under such circumstances, the consent of the parents to the adoption is not required. See Chapter 243, Public Laws of 1935, Sections 1 and 9.

C. Sheriffs.

1. Fees.

To T. A. Henley. (A.G.) Under Chapter 254, Public Laws of 1937, and under the general provisions relating to Sheriff's fees as provided in C. S. 3908, it appears that the officer should collect a fee of \$2 for an arrest and 30c for subpoenaing a witness. There should be no fee for subpoenaing the prosecuting witness, nor should a Sheriff collect any fee for subpoenaing himself.

To J. E. Hamlett. Inquiry: Is an officer entitled to a fee for the issuance of summons in tax suits where the Defendant is dead or can not be found? (A.G.) We have ruled that an officer is not entitled to a fee unless there is actual service of process.

D. Register of Deeds.

12. Marriage.

To Rhoda J. Milliken. (A.G.) C. S. 2502, setting out the form of the marriage license to be issued by the Register of Deeds, commands the minister performing the ceremony to return the license to the Register within 60 days after the celebration of the marriage.

L. Local law enforcement officers.

18. Prohibition law—1937 Liquor Control Act.

To Leon H. Corbett. (A.G.) Section 14, Chapter 49, Public Laws of 1937, makes it lawful for any person to transport a quantity of alcoholic beverages not exceeding one gallon from a county under the A.B.C. Act to or through another county not under the Act, provided the beverages are not being transported for the purpose of sale and provided the cap or seal has not been opened or broken.

Section 130 of the Act, relating to the possession of alcoholic beverages on which tax is imposed by Congress or this State, and the provisions relating to the search, seizure, and confiscation of such beverages illegally transported, as therein provided,

REGISTER'S TERM

To H. C. Turner. Inquiry: C. S. 3543 provides that a Register of Deeds shall be elected in each county biennially. A 1935 Act extended the term in certain counties to four years but exempted our county. A 1937 Act took our county out of the group excluded from the 1935 Act. What is the term of our Register, who was elected in the general election in 1936?

(A.G.) We think it within the power of the Legislature to extend the term of legal officers under Mial v. Ellington, 134 N. C. 131, and your Register, although elected for a term of two years, is now entitled to serve, by virtue of the 1937 Amendment, for a term of four years.

apply to counties which have not yet voted to set up liquor stores.

To Lee Larson. (A.G.) Senate Bill 286 prohibits advertising of alcoholic beverages on any bill board, sign board or similar advertising medium in this State.

30. Slot machines.

To Dr. O. V. Armstrong. (A.G.) Roughly speaking, any slot machine operated by coin device or token which yields uncertain results or which produces a varying score upon which wagers may be laid is unlawful.

38. Automobile Drivers' License Act.

To R. Glenn Cobb. (A.G.) Where a person is convicted of any offense for which the Uniform Drivers' License Act makes mandatory the revocation of a license, Section 18 (a), Chapter 52, Public Laws of 1935, provides that the Court shall require the surrender to it of the license. Subsection (c) defines the term "conviction" as meaning "final conviction." Subsection (d) provides that the Court, pending an appeal, shall make such recommendation to the Highway Safety Division relating to the suspension of the license until the appeal shall have been finally determined as to it may seem just and proper under the circumstances.

39. Motor Vehicle Laws.

To Arthur Fulk. Inquiry: Does the Highway Safety Division have authority to revoke a driver's license upon conviction of hit-and-run driving involving property damage only?

(A.G.) Yes. Section 128 of the Motor Vehicle Act requires the driver of a vehicle involved in an accident resulting in damage to property to stop at the scene of the accident. A person violating this provision is punishable under Section 142, and we are of the opinion that the Division could revoke his license under the provisions of Section 12 (a-4), Chapter 52, Public Laws of 1935.

To G. W. Williams. Inquiry: Is a person selling an automobile criminally liable for failure to transfer or deliver the title thereto within the prescribed 15-day period?

(A.G.) No. Section 38, Chapter 403, Public Laws of 1937, puts the responsibility for the transfer upon the purchaser, and failure to make application within a proper time subjects him to a penalty of \$2 in addition to the fees otherwise provided in the Act.

41. Operating motor vehicle while intoxicated.

To J. P. Pippen. Inquiry: Section 101, Article X, Chapter 407, Public Laws of 1937, makes it unlawful to drive on the highways under the influence of liquor, but Section 140, providing the penalty for the act, is silent as to the power to revoke the driver's license. The 1935 Uniform Drivers' License Act made revocation mandatory, but is this revoked by the broad language in the repealing clause of the 1937 Act, or is this now in the discretion of the court?

(A.G.) The repealing clause in the 1937 Act reads "laws or clauses of laws providing otherwise for the subject matter of this Act," and we are of the opinion that the subject matter of the 1935 Uniform Drivers' License Law and the 1937 Motor Vehicle Act are different, and the former is not repealed.

110. Miscellaneous offenses.

To L. T. Lucas. (A.G.) We are unable to find any regulations in the statutes relating to shooting galleries and the management thereof.

To H. K. Williams. (A.G.) Chapter 284, Public Laws of 1933, attempted to regu-

late the use of milk bottles. However, the statute was attacked in the courts and held invalid. We know of no statute now regulating the intra-state traffic in stolen and used milk bottles.

M. Health and welfare officers.

28. County Board of Health.

To Dr. H. C. Whims. Inquiry: May a County Board of Health pass a valid ordinance prohibiting the sale of milk below Grades A and B Pasteurized and A Raw, except during temporary periods of degrading or in an emergency?

(A.G.) We are not in a position from the information at hand to settle this question as a matter of law. C. S. 7065 authorized the Board to make such rules and regulations as in their judgment are necessary to protect and advance the public health, and we think that it would be within their power to prohibit the sale of milk obviously and unquestionably constituting a serious menace to public health. As to whether or not the quality of milk excluded from sale by this ordinance is of that character is a question of fact.

To Dr. R. E. Taylor. (A.G.) The State Health Department advises that drug stores which sell wrapped sandwiches not prepared on the premises for immediate consumption do not come within the provisions of Section 1, Chapter 186, Public Laws of 1931.

40. Superintendent of County Home.

To John R. Jones. What punishment, if any, can the Superintendent of a County Home administer to prisoners who fail to obey the prison rules? (A.G.) The Department is aware of no laws authorizing the Superintendent to administer any punishment to prisoners who fail to obey rules.

P. Officials of Recorders' and County Courts.

5. Costs and fees.

To Thorp and Thorp. Inquiry: Should a Recorder's Court collect the new \$1 fee for the Bureau of Identification and peace officers' fund in convictions of offenses within the jurisdiction of a Justice of the Peace?

(A.G.) Yes. The fee is not collected in J.P. courts but is collected in Recorder's Courts, whether the offense is within the jurisdiction of a J.P. or not.

To J. R. Garriss. Inquiry: Should solicitor's fees in Recorder's Court be turned over to the Town Treasurer or to the County Treasurer for the benefit of the schools?

(A.G.) In making provision with regard to the disposition of certain fees, fines, etc., C. S. 1557 does not specifically refer to the fees of the solicitor. However, in our judgment, where the solicitor is on a salary, the fee charged in the bill of costs must be turned over to the municipality. Note the expression, "all costs recovered and collected in the court, except as herein otherwise provided, shall belong to the municipality and be paid into the treasury thereof."

S. Mayors and Aldermen.

5. Mayor's processes.

To J. G. Spence. Inquiry: Does a Mayor Pro-tem have legal authority to sign search and seizure warrants in the Mayor's absence? (A.G.) A properly appointed Mayor Pro-tem has the same power and authority as the Mayor during the Mayor's absence as to search and seizure warrants.

6. Costs and fees in Mayor's Court.

To E. H. Tate. Inquiry: Is a Mayor's court with the same jurisdiction as a J.P. required to collect the additional \$1

Bureau of Identification fee, as required by House Bill 393, in criminal convictions?

(A.G.) House Bill 393 excepts cases only in J.P. courts. This is not a question of jurisdiction, and the Act applies to Mayor's Courts, and the \$1 costs should be collected.

T. Justices of the Peace.

3. Issuance of process.

To J. P. Keech. Inquiry: May a J.P. issue a search warrant to a deputy sheriff who makes his affidavit on information and belief?

(A.G.) The requirements as to the issuance of such a warrant are only that the magistrate issue the warrant upon a complaint or affidavit on the part of some person. There is no requirement that the officer obtain an affidavit of his informer.

5. Costs.

To P. R. Griffith. Inquiry: Does a J.P. have a right to charge the \$1.50 arrest fee where a State Patrolman arrests a man for driving without a license and the man pays the license and cost?

(A.G.) We refer you to Section 8, Chapter 218, Public Laws of 1929, creating the Highway Patrol, which provides that all fees for arrests or service of process that may be taxed in the bill of costs for the various courts of the State on account of the acts of State Patrolmen shall be remitted to the general fund in the county in which the said cost is taxed.

10. Jurisdiction.

To P. M. Reagan. (A.G.) A J.P., or a Mayor acting as J.P., has jurisdiction in criminal matters of all offenses of whatever kind where the punishment does not exceed 30 days or \$50.

To J. B. Danieley. Inquiry: Do J.P.'s still have final jurisdiction of cases of public drunkenness? (A.G.) Yes, as the punishment under Chapter 49, as amended by Chapter 411, Public Laws of 1937, is limited to not exceeding \$50 or 30 days, in the discretion of the court.

To J. B. Lawson. (A.G.) A magistrate does not have final jurisdiction in cases of careless and reckless driving on the highways, but he does have the power on indictment to bind persons over to a higher court.

X. A.B.C. Boards and Employees.

2. Vacancies.

To Dr. G. H. Macon. (A.G.) When it is proper for the County Boards of Commissioners, Education, and Health to meet to elect members of the A.B.C. Board, the members should be notified by the joint action of the Chairmen of the three boards.

No provision is made for the payment of any compensation to the members of these boards for joint meetings for this purpose.

4. Powers and duties.

To John B. McMullan. Inquiry: Who has authority to designate depository banks for funds derived from the sales of A.B.C. stores?

(A.G.) The County Board set up in your County would have the power, in my opinion, under both the Pasquotank and the 1937 Act, to select and designate the bank in which such funds are to be deposited prior to the time that the profits are distributed to the proper governmental units.

15. Law enforcement.

To John P. Moore. (A.G.) The A.B.C. Act gives the enforcement officers appointed by the County Boards the "same powers and authority within their respective counties as other peace officers." It has been argued that it would be more appropriate to confine their authority to providing against violations of and to car-

rying out the purposes of the A.B.C. Act, but we find no satisfactory reason for limiting the broad provisions of the act.

20. State liquor tax.

To A. J. Maxwell. Inquiry: The county liquor stores are using various methods for computing the 7% State tax on liquor sales levied by Section 519½. To the end that there may be a uniform method of computation, please give us your interpretation of this section.

(A.G.) The section in question reads 7% tax on the retail price of distilled liquors of every kind. The language is plain. We can give it but one interpretation, and that is that the 7% must be computed upon the retail price at which the whiskey is actually purchased by the consumer. The retail prices of liquor having been fixed by the State A.B.C. Board, this figure must be used as a basis for computing the 7% tax on the retail sale of the merchandise.

MEASURE FOR MEASURE

(Continued from page ten)

ing watt-hour meter can be attached in the individual's home for a week or more if necessary. It will record when every switch is turned on, the time of day or night, the length of time left on, and the time turned off. The record will show when the consumer cut on the radio, the living room light, the dining room light, the kitchen stove, how long he kept them on, and when he went to bed. Actually, the results of these tests usually open the eyes of the consumer. Rarely are there errors in the regular meters. The consumer has never stopped to consider how many electrical appliances he has been using nor for how long each day. But the chart will usually convince him that he has been a fairly-charged, if an extravagant, consumer.

Thus the work of the Weights and Measures Division works in many ways to protect the public: to insure correct weights and measures; to insure honest use of these mechanical devices; and even to protect the man against his own mistakes in believing that he is using less electricity or gas than he actually is.

BEGIN TAX CLASSIFICATION AND EXEMPTION STUDY

(Continued from page three)

city sponsors of the Commission sought to have it created. The County Commissioners' Association by resolution, the County Accountants' Association by action of a special committee, and the Tax Supervisors' Division of the Institute of Government by action of President

Hudson and its Executive Committee, have all pledged their fullest co-operation to the Commission. There is every reason to believe that city officials will make the same pledge. Essentially, however, the securing of the information sought will depend upon the attitude and work of a large number of individual officials, as distinguished from officials' groups and organizations. It is, therefore, hoped that each individual official called upon for information will feel a personal responsibility to see that it is furnished. Correspondingly, the Commission is attempting in every way possible to see that no unnecessary or impossible request will be made of local officials and to see that no unnecessary inconvenience to local officials will be involved. For this reason, the representatives of local officials are being consulted, step by step, as the details of the Commission's study is planned. In this program of mutual co-operation lies the best chance for the success of the Commission's work.

COLLECTING FROM TAX COLLECTORS

(Continued from page six)

it can) that daily reports eliminate the legal necessity for the settlement.

It is not the intention of this article to discuss the question of whether the present statutes provide the best possible method of handling an accounting for taxes collected and uncollected. Its sole purpose is to call attention to the law as it exists and to the potential dangers involved in its violation, and to urge, since it is on the statute books, that local officials take pains to obey it. As a final caution it may be pointed out that, if for any reason the settlement is delayed beyond the first Monday of October, the new books should not be turned over to the regular collector on that date. Under such circumstances, it is the duty of the governing body to appoint a temporary collector and entrust him with the new books until the regular collector has made his settlement.

A confusing element will be introduced into the settlement picture in 1938 by virtue of certain provisions in the 1937 Machinery act. However, that is another story.

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