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POPULAR GOVERNMENT



MAKE THE MAINTENANCE DOLLAR DO FULL DUTY



To get the most out of surface maintenance funds *pavements must be of concrete.*

This statement is proved by actual cost figures from the eighteen states which publish comparable records.

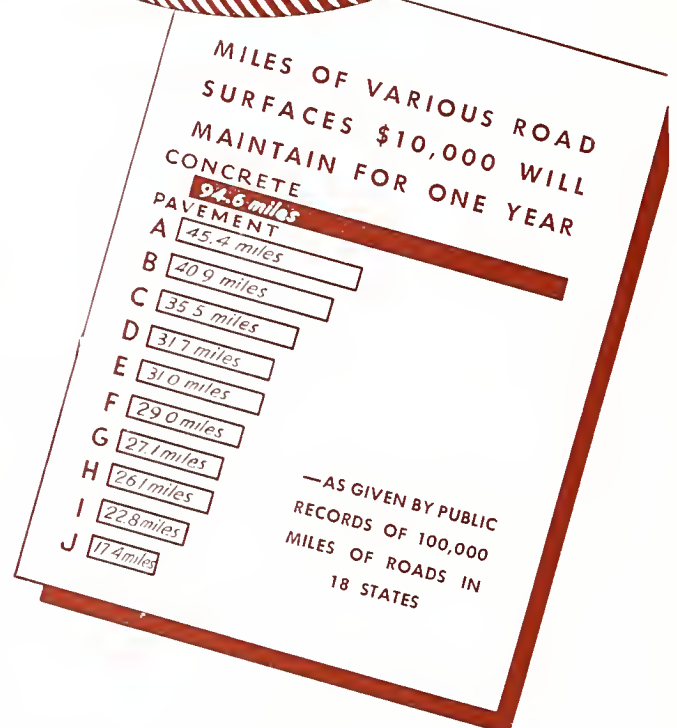
Maintenance costs, of course, should be judged from the whole life of the pavement and not by a single year or any other short period. Therefore, all comparisons should extend over as many years as possible.

The Portland Cement Association has compiled a summary of available records which covers all types of pavements over periods as high as 14 years and averaging 7 consecutive years prior to January 1, 1935. The cost averages obtained are given further authority by the fact that they cover 100,000 miles—nearly a third of the improved state highway mileage in the United States.

Concrete was found to average \$105 per mile per year for surface maintenance—\$114 to \$469 less than any other type of pavement.

PORTLAND CEMENT ASSOCIATION

Dept. S11-10, S12 State Planters Bank Building
Richmond, Virginia



CONCRETE CAN TAKE IT!

Low maintenance costs for concrete are all the more significant because the average daily traffic on concrete is in excess of 1000 vehicles. Some of the other types enumerated in the summary have relatively little traffic, but heavy maintenance expense.

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Motorists judge all roads by the standards of safety, economy and comfort set by concrete. They know that concrete lowers their gas, tire and car repair expense—that it is smooth but non-skid—clearly visible at night—safe at modern speeds.

Write for the report entitled "Road Maintenance Costs as told by Available State Highway Records."

POPULAR GOVERNMENT

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CITIES SEEK NEW LAWS

The accompanying summary of the new laws which the cities will seek at the next General Assembly is one of a series on the legislative programs of various groups, including the County Commissioners' Association, which was carried in the September issue. This is in line with The Institute of Government's established policy of gathering and disseminating governmental information for all groups on all measures but lobbying for none.

By J. E. L. WADE

Commissioner of Public Works,
Wilmington, Chairman of Com-
mittee on Legislation, The
North Carolina League of Mu-
nicipalities.

THE 1937 legislative program of the North Carolina League of Municipalities deals principally with matters of taxation and finance, but includes a wide variety of measures, new and old, down to provisions for social security. Without any attempt to arrange them in order of importance, the following points are included in the legislative program:

Social Security: We recommend that the State of North Carolina adopt the necessary legislation to participate fully in the federal social security program and that the necessary appropriations for such participation be made from State funds and not from local funds. This recommendation is based upon a report issued by the League's Committee on Welfare and Unemployment Relief in February, 1936, wherein a detailed study has been made concerning the relief situation in the State and the ability of local governmental units to finance the cost.

Financing direct relief: Until such time as the social security program eliminates the necessity for financing a large part of the cost of direct relief of the destitute unemployed, it will be necessary for the State to supplement direct relief funds provided by local governments. Therefore, we recommend

that such a State appropriation be made for direct relief purposes. In the event that such a State appropriation is not made, the League recommends that legislation be enacted authorizing and directing counties to levy a county-wide tax for relief purposes.

Municipal Sharing in State-Collected Highway Funds: We recommend not only the *renewal* of the principle established by the 1935 legislature of sharing State-collected highway funds with towns and cities for maintenance of municipal streets used by state highways, but we also recommend the extension of this principle to include an appropriation of not less than 10 per cent of state-collected gasoline and automobile license taxes to be returned to municipalities for use not only in the maintenance of state highways, but also to be used for other legitimate highway costs of the municipalities, including not only the construction, improvement and maintenance of streets and

bridges, but also the operation of bridges, the traffic lighting, signing, and policing of streets and the debt service on street and bridge bonds. We recommend that expenditures for these purposes should not be subject to the detailed supervision of State authorities unless applied on State highways.

The claim of the municipalities for a fair share of the special motor taxes to be used for municipal highway purposes should take precedence over any movement to reduce the motor tax or to divert the same to non-highway uses.

Constitutional Home Rule for Towns and Cities: Under our present laws there is no such thing as home rule for local units of government in North Carolina. The State legislature has the power (and exercises that power) to enact legislation affecting the organization and incorporation of any local unit. The result is that at the 1935 Session of the General Assembly, for example, 57 per cent of all bills introduced were purely local in nature. Of all bills actually passed 69 per cent were purely local. In other words, only 31 per cent of the laws enacted by the 1935 General Assembly were of State-wide importance. This might explain one reason for the lengthy sessions of the General Assembly. Certainly the cost to the State could be reduced if more of these local bills could be eliminated from consideration by the State Legislature.

More fundamental, however, is the fact that the State Legislature has been concerning itself with matters of policy which are purely local in character and which are not of State-wide importance. We believe that these policies should be determined by the people in the local

units affected, or through the municipal officials who represent the local communities.

In order to enable the State Legislature to devote its entire time to matters of State-wide concern, and, further, to permit the people of local communities to determine their own policies, we recommend the submission of an amendment to the State Constitution which would provide that (1) all laws affecting the organization and incorporation of towns and cities should be general and State-wide in nature (thus prohibiting and eliminating purely local laws); (2) would provide the manner in which municipal charters may be adopted or changed by the people in the municipalities concerned; and (3) would set forth definitely the powers of municipalities.

Four-year Terms for Municipal Governing Boards: At the present time nearly all municipalities in the State elect their governing boards and officials for terms of only two years. Notable exceptions to this are the cities of Durham and Wilmington, which have four-year terms for their officials. The short term means that as soon as officials begin to acquire some profitable experience in municipal affairs they must be faced again with an election. In addition, elections every two years cost money.

With the idea of saving taxpayers money in the cost of elections and for the purpose of reducing the present heavy turnover among municipal officials, we recommend that a general State-wide law be enacted providing for four-year, overlapping terms for members of municipal governing boards. There should be included in such a law adequate provision for a recall election at any time in order to safeguard and protect the interests of the public.

New Tax Collection Law: It is a generally accepted fact that at the present time in North Carolina the laws governing the collection and foreclosure of property taxes are extremely conflicting, confusing, and difficult to administer. We recommend the complete repeal of all present property tax collection laws, both general and local, and in their place the passage of a new simplified, stringent, and workable law.

Property Tax Exemptions: Un-

der present laws there exists a large amount of property which is exempt from all taxation. This includes not only churches, orphanages, schools, and property of fraternal orders, etc., but also the income-producing property of these institutions not used directly for their purposes. We recommend the repeal of the present State law exempting from taxation the income-producing property of so-called eleemosynary institutions not used directly for the purposes of such institutions but which are competing with privately owned property in the community.

Privilege License Taxes: Although the regulation and licensing of local businesses has historically been considered as a local function, and is still regarded as such in most other states, nevertheless, the State of North Carolina has gradually been encroaching upon the licensing power of municipalities by restricting the levies which they may make, and, at the same time, increasing the State levies. We recommend the removal of all present restrictions in the State law upon the power of towns and cities to levy Schedule "B" Privilege License Taxes.

Exemption of Local Governments from State Gasoline Tax: At the present time towns and cities and counties, subdivisions of the State, performing governmental functions, must pay the full State tax on gasoline used in the every-day activities of such local governments. The federal government exempts local governments from the payment of the federal tax on gasoline. We recommend that municipal and county governments be exempted from payment of State gasoline taxes, just as they are now exempted from the federal gasoline tax. The present system is merely one level of government imposing a tax upon another level of government.

Utilities Franchise Tax: At a recent session of the General Assembly a law was enacted prohibiting cities and towns from levying a larger franchise tax on public utilities than they were levying at the time the act was passed. In many instances no franchise tax was being levied on utilities. In all cases it is now impossible to increase the amount of the tax levied for the franchise or privilege of doing busi-

ness. We recommend the repeal of the present State law which thus restricts the power of cities and towns to levy franchise tax on public utilities.

Pension Funds for Municipal Employees: We recommend that an enabling act be passed permitting towns and cities to contribute to pension funds for the pensioning of their municipal employees. It will be noted that the Federal Social Security Act specifically exempts governmental employees from its provision.

Liquor Control: Because of the fact that the larger burden of enforcement of any liquor control system rests upon cities and towns, we recommend that municipalities share on a basis of population with counties on profits derived from any system of liquor control.

School Tax: We recommend that legislation be enacted authorizing and directing the counties to assume the debts and obligations of all school districts located within the counties.

Soon after the General Assembly convenes next January, the League will hold an all-day Legislative Conference to adopt a final legislative program. This conference will be climaxed by a banquet given in honor of the General Assembly, following the custom inaugurated in 1935.

Reduce Power Rates

Officials of the Duke Power Co. and the State Utilities Commission have worked out a new rate schedule which will result in savings of around a million dollars a year to citizens of cities and towns served by the Duke lines in the two Carolinas. This is the second rate reduction for the North Carolina utility this year and the fourth in four years and gives Duke the lowest schedule in the State except for the Nantahala Power Company, which operates in the far western part of the State. The average rates of Duke and the other North Carolina utilities are already said to be well below the national average, and the Utilities Commission has announced that negotiations are in progress with several utilities to bring about reductions similar to those announced by Duke.

The above reproduction of the Mecklenburg taxpayer's assessment record card illustrates the manner in which each taxpayer's realty and personalty listings are consolidated under the permanent listing system. This card is designed to show tax valuations over an eight year period. Note that space is provided for poll and dog tax information as well as property.

cally in accordance with the names of owners. These cards for rural property were made up from the 1934 tax records, and concededly, because of the lack of a map, there is more chance of error than in connection with city property; but the cards contain the most accurate description readily available.

(2) For several years prior to the installation of the permanent system Mecklenburg tax authorities had been attempting to keep up with all transfers of realty recorded in the Register's office in order to improve the accuracy of the tax ownership records. This work was expanded in connection with the new system, and special work to determine ownership was undertaken wherever double listings or discovered parcels were involved. Arrangements have been made to keep up with future transfers by deed or will and, while there may be scattered inaccuracies at present, local authorities expect that in time they will have as accurate a land title index as the official records of the County afford. All changes in ownership will be reflected on the card index records.

(3) For several years prior to installation of the new system Mecklenburg authorities were keeping up with building permits issued by the City of Charlotte. This is being continued as the best means of insuring that new improvements will find their way to the tax books. Outside the City, the list takers must now be relied upon to keep up with improvements, though, in the course of time, it is possible that a rural building permit system will be installed. It is anticipated that in connection with the next annual revaluation of all real estate, a complete check of all improvements will be made, thus putting the new records in shape for maximum efficiency.

(4) In addition to the real estate card index records already mentioned, there is a card for each taxpayer. Real estate owned by the taxpayer is entered on this card, together with its valuation. The cards are filed by townships, and within each township they are grouped by white, colored and corporate taxpayers, with each group filed alphabetically. Each card is designed to serve for a number of years, so that the expense of

annual renewal of the cards is eliminated. All realty transfers are reflected on these cards. As each taxpayer appears to list his personalty, a summary of his listings is transferred from the abstract to his particular record card. Thus his personal property and his real property appear on the same card, and the tax scroll and receipts can readily be made up from these cards.

Mr. Brandis is the author of the two Guide Books brought out by The Institute on Tax Listing and Assessing and Tax Collection and Foreclosure. He is now preparing two similar manuals on Special Assessments and Privilege License Taxes.



The Personal Property Problem

To avoid the necessity of entering frequent partial payments and releases on the receipts (which, under the system formerly used in Mecklenburg, frequently resulted in confusing entries) each parcel of realty is shown on a separate line of the scroll and a separate receipt. Personal property, the tax on which the local law requires to be collected with the tax on the first parcel of realty released, is usually placed on the receipt with the first parcel listed against the taxpayer. As the first parcel listed and the first parcel released are not always the same, the burden is on the tax collecting office to check the scroll for personalty taxes. For this reason it seems entirely possible that as the system works itself out there will be changes made in this part of the procedure.

In connection with the permanent listing system the County installed addressograph equipment which is used to put names, addresses, and property descriptions on record cards, scrolls, and receipts. Multiple receipt forms are used, and special machines can make up tax bills, receipts, and scroll in one operation. The same office, with the same equipment, makes up bills, receipts, and scroll for Charlotte, which bears part of the cost of the Su-

pervisor's office and shares in the right to elect the Supervisor.

Advantages of New System

The local tax authorities believe that the system offers at least the following advantages: (1) It aids in the discovery of unlisted realty, double listings, and other errors. (2) It will save time formerly employed in checking real estate at the close of the listing period, thus enabling the office to concentrate on unlisted personalty and get an earlier start on the tax bills and scrolls. (3) It will eliminate the necessity of having list takers ask each listing taxpayer about his real estate and enable them to put more time on questions dealing with personal property. (Local authorities feel that proper effort and advertising on their part will minimize the possibility that taxpayers, freed of the necessity of listing realty, will not appear to list personalty). (4) It has laid the basis for a scientific assessment of all real estate, as the card record system already installed was designed with this in mind, and the cards have space for all information necessary in the making of such an assessment. (5) The record cards provided for each taxpayer will furnish an automatic comparison of personal property listings for the prior year and those for the current year, thus enabling the Supervisor's force to discover and investigate suspicious cases with a minimum of time and effort. (6) By the use of tabs on the addressograph plates, it makes possible the billing of all delinquent tax accounts at any time. (7) It makes available both for the Supervisor and the public a more efficient, more accurate system of tax records than has hitherto been available in the County.

Other counties in the State are already contemplating the installation of similar systems. The Mecklenburg tax authorities feel that the cost of their installation, though considerable, has been more than justified. In their case, a substantial portion of the total cost went for completion of the tax map, for the establishment of the card index system, and for mechanical equipment. Where tax maps are already available and card index systems are already in operation, the installation of permanent listing would involve a much smaller total expense.

North Carolina's Status as to Social Security

THE 1937 LEGISLATURE will decide to what extent North Carolina will participate in the Federal-State co-operative activities and services provided for by the Social Security Act.

Since the Security Act, approved by the 74th Congress on August 14, 1935, is one of the major measures in the New Deal program for economic and social advancement, its principles are widely taken to have been approved and supported by a record majority of Americans on November 3. North Carolina was in the vanguard that day.

The question now is whether the State will take the full stride with Federal aid, in the second year of the Security Act, and provide the immediate assistance and future safeguards for its citizens contemplated by this act.

That is to say, certain benefits are possible only upon State co-operation. This means through appropriations to match Federal funds; through plans of administration and operation, and through State laws which meet the minimum requirements of the Social Security Board.

Benefits and Eligibles

Broadly, measures of the Act fall into two classifications:

1. Insurance provisions
 - Old Age Benefits (Annuity Plan)
 - Unemployment compensation
2. Welfare activities
 - Old Age Assistance (relief as distinct from benefits or annuities)
 - Aid to Dependent Children
 - Maternal and Child Health Services
 - Services to Crippled Children
 - Child-Welfare Services
 - Aid to the Blind
 - Extension of Public Health Service.
 - Vocational Rehabilitation

Administration

All provisions of the Act, except that of Old Age Benefits, must be administered locally through State agencies or departments. Federal administration is by five Government departments of which the Social Security Board is the only new one. Tax provisions are adminis-



By **MRS. MAY THOMPSON EVANS**

Director, North Carolina State Employment Service

tered by the Treasury Department; maternal and child-health service and child-welfare service provisions by the Children's Bureau of the Department of Labor; public health provisions by the Public Health Service; and Vocational Rehabilitation measures by the office of Education in the Department of the Interior.

The provisions administered by the Security Board, however, constitute the major part of the Social Security Program: Old Age Benefits (annuities as distinct from pensions called "assistance"); Unemployment Compensation; and Assistance to the Old, the Blind, and Dependent Children.

State's Present Participation

At present, North Carolina participates in welfare activities only, and that very meagrely,—in Child-Welfare Services, Vocational Rehabilitation, and Public Health Services. Total expenditures have approximated only \$655,500.

Non-participation in the insurance provision of Unemployment Compensation means a year's delay in payable benefits to workers who will become unemployed and a loss of approximately \$2,000,000 to unemployed workers of this State in future compensation. North Carolina and thirty-three other States have failed to pass Unemployment Compensation Laws which, if approved by the Security Board, would provide for return to the States of 90% of the Federal 1% tax on industrial payrolls which went into effect on January 1, 1936, and additional Federal outright grants providing wholly for the cost of administration of such State laws.

There are three main decisions for North Carolina to make if it sets up an Unemployment Compensation Law: (1) Whether employ-

ees' wages as well as payrolls shall be taxed; (2) whether the fund will be pooled or reserve account; and (3) whether our State Law, as the Federal Act, will apply only to employers of eight or more employees, or as the District of Columbia Act, will include those of one or more employees; or will fall between them.

A further major decision is the type of Administrative Board.

Old-Age Benefits

Participation in the Old Age Benefits plan will be automatic and simultaneous by all States, as this measure is Federally-administered and operated and requires no State action. Federal taxes levied on payrolls and wages will be collected directly by the Department of Internal Revenue, and checks, when annuities fall due, will be mailed directly by the Security Board to those qualified workers who retire upon reaching sixty-five years of age, or thereafter.

Space does not permit a detailed explanation of the types of employees covered, the amount of employers' and workers' contributions, and the rates and conditions for payment of old age benefits. However, The Institute of Government has this information available in mimeographed form and will be glad to send a copy without cost to any reader who requests it.

Employers and employees, it might also be pointed out, may secure full information and directions from their local post offices, which are co-operating with the field offices of the Social Security Board in Charlotte and 55 other centers in the assignment of Social Security Accounts to the 26,000,000 wage-earners covered by the Act. Distribution of Employers' Applications began on November 16, and distribution of Employees' Applications, through their employers, will begin November 24.

Public Health Grants

The Act also provides for grants to assist States, counties, health districts, and other political subdivisions in establishing and maintaining adequate public health services,

including the training of personnel for State and local health work.

The amounts of such allotments are determined on the basis of the population, special health problems, and the financial needs of the States. Such Federal funds are not to replace existing State funds but to supplement such funds.

"The new improvements, additions, and divisions arising out of the Social Security Act to be set up in the State Board of Health include:

Central Administration	\$ 54,462.00
Industrial Hygiene (special project fund)	17,500.00
County-City Aid	188,580.00
Training Personnel (less \$24,500.00 subsidy for Chapel Hill Regional Training School)	53,864.00
Maternal and Child Health (including dental program)	137,852.00
Crippled Children	66,262.00
TOTAL	\$518,520.00

An increased legislative appropriation of approximately \$115,000 will enable our State to make full use of these extended services.

Child Welfare Services

"Only one of the various sections of the Social Security Act now in effect in North Carolina is administered by the State Board of Charities and Public Welfare at the present time—Child Welfare Services. Outright grants for this special program in the interest of dependent and neglected children in rural areas and those in danger of becoming delinquent are provided for in Title V of the Social Security Act. The State plan, which was approved by the Children's Bureau and has been in operation since April of this year, calls for a budget for the current fiscal year of \$62,681. Strengthening of the State services for children and placement of Child Welfare Assistants in fifteen various counties is the chief development of the program to date.

Aid to Dependent Children

"Revisions in the present Mothers' Aid law administered by the State Board of Charities and Public Welfare will be presented to the 1937 General Assembly that would bring the State law in line with the provisions contained in Title IV of the Social Security Act relating to Aid to Dependent Children. The proposed new law will be more liberal and broader in scope than the present Mothers' Aid law, giving aid to not only widowed or deserted moth-

ers with limited funds, for keeping their children in their own homes, but aiding father, mother, grandfather, grandmother, brother, sister, stepfather, stepmother, stepbrother, stepsister, uncle or aunt, who maintains a home for dependent children. The Federal Government will put up one third of the cost; it is assumed that the State and counties would share equally the other two thirds.

"On the basis of census figures for July 1, 1936 there are 1,277,000 children under 16 years of age in North Carolina. A conservative estimate of the minimum number of dependent children under 16 years of age is 21,709 or 1.7% of the total number of the children in the State in this age group. Approximately 4,000 of this number are cared for in orphanages or other child-caring institutions, leaving 17,709 dependent children yet to be provided for from public funds. On the basis of our own Mothers' Aid estimates, this number of children would be the equivalent of 6324 families (2.8 children per family or 17,709 children). To meet the needs of these families on the basis of the present average amount paid in North Carolina to Mothers' Aid families per month (\$17.16) it is estimated that it would cost in the neighborhood of \$1,320,000, the Federal Government, the State, and the counties each bearing *one-third* of the cost.

Old Age Assistance

"On the basis of United States Census Bureau material as of July 1, 1936, the estimated population of North Carolina is 3,464,000 of which it is estimated 4.1% or 141,000 persons are 65 years of age or over. Assuming that anywhere from 12.5% up to 25% are eligible for aid, estimates of North Carolina's eligible needy aged range from 17,600 to 35,200. The first figure is a conservative estimate based largely on the percentage of recipients in other states with considerable experience in this administration. Last year the per capita cost per month of maintaining inmates of the County Homes was \$16.34. If we take this figure as the average monthly grant of those aged persons eligible for assistance, the total annual expenditures would be approximately \$3,449,600, of

which the Federal Government would pay half, or \$1,724,800. On the basis of those receiving aid in states with approved plans for old age assistance (August), the estimated number of persons per 1000 population 65 years of age or over receiving aid was 130. On this basis North Carolina's needy aged population would be 18,330, and the total annual expenditures for caring for them would be \$3,592,680."

Relief for the Blind

Although the Commission received from the Security Board during February and March \$3,324.99, which was matched by county funds and given in direct money payments to the needy blind citizens, funds were thereafter discontinued because all counties were not participating, and there was no State law making it mandatory that they do so. For the needy blind of our State to receive benefits under the Security Act, the present State Commission law must be amended to provide adequate State relief funds for the purpose of matching required and earmarked county funds, the total to be matched by Federal funds. Administrative authority must be exercised by a single State agency instead of by county units.

In March there were in our State 953 needy blind in 60 counties. Using this as a basis of estimate, the Commission sets the number at 1,453 eligibles. Figuring an average grant of \$20.00 a month (\$4.50 less than the average of the other twenty-two States) North Carolina would have to appropriate \$85,180 as a minimum State provision. Counties would appropriate a like amount, and Federal funds would match the total.

Vocational Rehabilitation

To extend and strengthen programs of vocational rehabilitation of the physically disabled, and to continue to carry out the provisions and purposes of the former Act for rehabilitation of persons disabled in industry or otherwise for their return to civil employment, the Security Act makes available certain amounts, to be matched by State and local funds. For North Carolina, the available appropriation (\$40,000) is approximately double the previous assistance, and more than twice the number of individuals have shared the benefits.

Plans and Possibilities for Retiring Public Employees

WITH the National Government providing old age pensions and unemployment insurance for a great number of our industrial workers, there arises the question of retirement pension possibilities for public employees who are excluded from the provisions of the National Social Security Act. From all parts of the nation public employees are asking, "What about us?" While many governmental units have retirement plans of one kind or another for various groups of employees, principally police and firemen, few units have made provisions for retiring all classes of employees. This is a problem which State Legislators, County Commissioners, and City Councilmen will have to face in the near future.

In North Carolina a move is already under way to provide retirement pensions for the teachers in the public schools and State colleges. The tentative plan calls for salary assessments not to exceed a maximum of five per centum with an equal contribution by the State. After 35 years of service, retirement would be optional if the teacher is 60 years of age and compulsory at the age of 70. The State would be asked to underwrite the accrued liability of the fund for those who come under its provisions with long service records and who will be eligible for retirement within a comparatively short period of time. It is quite possible that the State could set up such a retirement fund upon a sound actuarial basis and probably recoup eventually any payments made on account of accrued liability because of the large number and the comparatively low age level of the employees involved. However, the problem of the individual city or county is a much more difficult one. Let us look at two important factors in any retirement pension plan.

First, a retirement plan which is actuarially sound and provides for the retirement of present and future

employees after a given number of years of service begins with an accrued liability for those now in service. The governmental unit must either pay or guarantee this liability or collect it from the employees when they come under the plan. The amount necessary to take care of the accrued liability of a particular employee would depend, of course, upon the number of years of service to his credit, and in many cases might amount to more than the employee could pay. On the other hand, should the governmental unit assume the accrued liability, it is quite possible that the payments necessary in a particular period of years might exceed the amount it is able to devote to this purpose.

Second, it is estimated that 300 or more participants are necessary for an adequate retirement plan to be cheap enough to be within the financial reach of the average employee and at the same time not work an undue financial hardship upon the governmental unit. This, of course, precludes most of the governmental units in North Carolina.

What are the possibilities, then, for the average North Carolina local governmental unit? First, there is group insurance. There is but little reduction for group insurance over regular individual insurance and this would probably prove too expensive if retirement and death benefits were provided.

Second, the employees and the unit might jointly contribute to a fund for the purpose of providing pensions. The maximum amount any individual might receive during a year could be fixed and provisions made whereby pro-rata reductions would be made in all pensions if the amount available in the fund was not sufficient to pay maximum pensions to all pensioners. This method, of course, guarantees not that any specific amount will be paid, but only that the amount available will be distributed equally or upon some other basis to all those eligible.

Further, there is no guarantee that the amount of pension available will be sufficient to provide the pensioner with the necessities of life, the aim of all retirement plans.

Third, the employees and the unit might jointly contribute under a plan which fixes the amount to be paid to each eligible individual and requires the unit to make up any deficiency in the fund in any particular year. Under such a plan, however, the amount annually paid by the employees remains more or less constant while the amount to be paid in pensions may increase considerably, especially if a group of employees reach the retirement age at about the same time. Such a condition might well require a unit to contribute more than it could legally do under existing tax limitations, or more than its citizens and taxpayers deemed reasonable.

Fourth, two or more units might by joining together include a sufficient number of employees to create a workable and actuarially sound pension plan. Under such a plan many administrative problems would arise such as adjustments of accrued liability because of different age brackets and periods of service of employees, and adjustments of rates because of different salary scales and the number of employees engaged in hazardous activities such as fire and police work.

All of the plans sketched above have very definite disadvantages, but as the saying goes, "something is better than nothing." Whether any of the above plans, a combination of them, or some entirely different plan is devised, local officials should consult a recognized actuary before putting the plan into operation. Once a plan is started it will require many years to close it out if every employee is given what he bargained for in the beginning. New York City recently closed several of its old pension funds to new employees and it is estimated that the last payment for benefits under these funds will come some 60 years from now. All of the headaches and heartaches involved in solving this problem could, of course, be bundled up and mailed to Washington if Uncle Sam saw fit to let his public servants join his industrial servants under the National Social Security Act.

Notes from the Cities and Counties

Tarboro boasts of the only known municipally - owned and operated Pasteurizing Plant in the country, and its operation is said to be highly satisfactory. The system has attracted national recognition, and inquiries have been received recently from cities in many sections as to its operation. The daily output capacity is around 1,200 quarts, and retail prices are 12c a quart and 7c a pint. Three dairies supply the plant, being paid 25c per gallon for their entire output. Two deliveries are made daily using three conveyances. The plant was established 15 or more years ago as a health measure, and no disease has been traceable since that time to the town's milk supply. A. D. Matthews of the town board serves as Milk Plant Commissioner and J. L. Wall as manager.—Geo. N. Earnhart, City Clerk, Tarboro.

Charlotte is sponsoring a program designed to make it known throughout the United States as "The Friendly City." The city will give a cup to the individual, corporation, firm or organization providing the best scheme or stunt in connection with the idea. The program is being sponsored by the Chamber of Commerce. Several organizations, including the Y. M. C. A. and Professional and Business Women's Clubs, have already appointed committees to co-operate, and others are being contacted by the Chamber of Commerce. At the City Hall, Mayor Ben E. Douglas has had promotional cards printed and distributed to organizations, clubs, etc., for their members. He has also written letters to some of the larger businesses showing the worth of such a campaign from a financial standpoint. And a moving picture, showing the necessity for courteous, friendly treatment, is being shown by City Manager J. B. Marshall to all groups of city employees. Charlotte is the first city to stage a program of this type, and its efforts are attracting wide notice and comment.—Mayor Ben E. Douglas.

Cleveland operated its County Home last year on about half the

sum which this institution cost taxpayers in other counties. The total expenditures for the home, which cared for an average of 70 patients, was \$7,236, or \$8.61 per month per person. The average for the State was \$16.34 per month, according to figures of the State Board. Auditor Troy McKinney attributed the savings to the possession of a good set of buildings, careful management, and the policy of growing plenty of food with a little to sell. Another factor was the size of the average group to be taken care of; the number of inmates for all counties is only 37 and runs as low as 11 in some counties.

Greensboro's City Manager, Andrew Joyner, Jr., is the new President of the American Municipal Association.



Notes on law enforcement activities: Raleigh attacks traffic and parking problem by calling public forum of merchants, civic club members, and citizens to ascertain exactly what the public wants. Durham and Greensboro crack down on traffic violations and particularly running through stop signs. Salisbury Department conducts safety schools for cyclists. Judge Spears orders clean-up of slot machines in Lenoir and Judge Sink in Henderson Counties. Wilson completes installation and begins operation of new police radio with three cruising cars in service. Guilford County marks petty criminals by clipping hair of all second offenders and of first offenders sentenced to more than six months; Oxford paper picks up idea and suggests use for drunken drivers.

Special inducements to electric customers in the form of combination rates enabled Clayton's present administration to reduce light and power rates by approximately 20%. This permitted the town to hand back to its taxpayers a large part

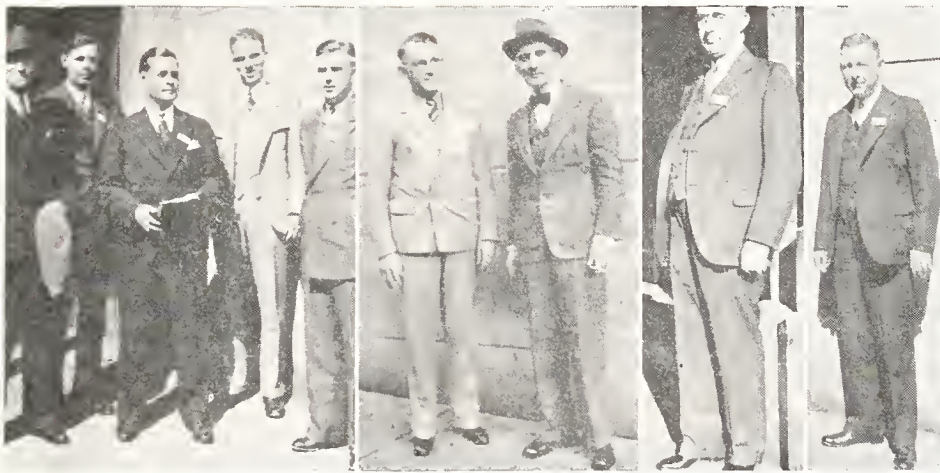
of the increase in taxes to meet debt service which had not been properly provided for previously. Thanks to a program of strict economy, the town was also able to meet its share of a \$25,000 W. P. A. curb, gutter, and sidewalk project without further tax.—Mayor Luther T. Rose.

Notes on school progress: Voters of Mecklenburg and Charlotte approve \$1,169,000 bond issue for county-wide school building program. Rockingham city administrative unit to vote on December 9 on question of 25c supplement to provide a ninth month and twelfth grade. Several counties including Johnston and Wilson taking advantage of State and Federal aid to make county-wide surveys with view to improving school systems.

Craven County's two A. B. C. stores report net sales of \$27,642 and net profits of \$6,391 for the quarter ending September 30, while Martin County's four stores list net sales of \$27,055 and net profits of \$5,169. The net profit from the Craven stores since their opening in July and August, 1935, is \$22,083.

J. C. Harris can point to a splendid record for his first year as city manager of Roxboro. Operating expenses were cut from \$79,934 to \$68,779, and although the tax rate was reduced 25c, the town by bearing down on collections and particularly special assessments increased its gross revenue from \$77,398 to \$83,865. Result: A \$15,085 surplus for the year's operations as compared with a deficit of \$2,535 for the preceding year. "Jim has one secret for his success and that is—work," read a highly complimentary article in the local paper. "He is on the job at all times and always trying to do something that will help Roxboro."

Wayne County has completed the installation of a new system of records in the tax collector's office whereby all delinquent taxes are consolidated on individual loose leaf ledger sheets. When a taxpayer asks how much back taxes he owes, it is a great convenience to turn to his ledger sheet and tell him at a glance how much he owes and for (Continued on page nine)



SNAPPED AT NATIONAL CITY MANAGERS' MEETING

North Carolina had the largest delegation at the Richmond meeting of the International Association of City Managers of any save the home state. Some of the members, snapped in informal pose in the interim between sessions, are shown above. Left to right: R. M. Cooksey, Thomasville; Henry Yancey, Durham; Eddie Knox, High Point; Pat Healy, Raleigh; J. C. Harris, Roxboro; H. L. Burdette, Monroe; L. B. Aycock, Rocky Mount; Pat Burdette, Asheville, and J. B. Marshall, Charlotte.

Tar Heels Take Leading Part as National Groups Meet

North Carolina officials took a prominent part in the programs and discussions at the annual meetings of the various national governmental associations recently and received even more recognition than usual when it came time to reward outstanding records and select new leaders for the ensuing year. First among those elected to high posts was Andrew Joyner, Jr., Greensboro city manager, who was elevated to the presidency of the American Municipal Association, one of the largest and most important organizations in the field.

The Tar Heels were particularly well represented at the sessions of the International Association of City Managers in Richmond, Va. Ten North Carolina managers were in attendance to give the State the largest delegation of any save the host state. North Carolina also had one of the largest delegations at the meeting of the National Association of Assessing Officers in Detroit.

E. M. Knox, City Manager of High Point, who served as Vice-President of the Managers' Association last year, presided over the opening session of this body, while several Tar Heel managers had prominent places on the program. Managers and wives attending in-

cluded Mr. and Mrs. Knox, L. B. Aycock of Rocky Mount, H. L. Burdette of Monroe, Mr. and Mrs. P. H. Burdette of Asheville, Mr. and Mrs. R. M. Cooksey of Thomasville, J. L. Gordon of Lexington, J. C. Harris of Roxboro, Z. G. Hollowell of Goldsboro, Mr. and Mrs. Andrew Joyner of Greensboro, Mr. and Mrs. J. B. Marshall of Charlotte, and Mr. and Mrs. H. A. Yancey of Durham. Other North Carolinians present included Pat Healy of Raleigh, D. H. (Tarvia) Jones of Durham, S. H. Strickland of High Point, and T. N. Grice of The Institute of Government staff.

The Association of Tax Assessors recognized the outstanding work that A. C. Hudson had done by appointing the Guilford tax supervisor to its executive committee. Other Tar Heels in attendance included Dr. Jno. D. Robinson, Fred J. Baars, J. L. Miller, and F. W. McGowen of Duplin; W. C. Hargrove, S. W. Anderson, and M. L. Laughlin of Edgecombe, and Henry Brandis, Jr., of The Institute staff. L. L. Ledbetter, Charlotte Treasurer, and Mayor George A. Iseley of Raleigh attended the Finance Officers' gathering. A list of those at the Municipal Association meeting was not available at this writing.

NOTES FROM THE CITIES AND COUNTIES

(Continued from page eight)

what years, rather than have to hunt through many different books for different years and townships.

The new system also gives the auditor a control on delinquent taxes not available before. When delinquent taxes are paid, they are posted first to the individual's ledger sheet, then to the township control of the particular year or years on which payment is made, then to the Tax Receivable Account for the years involved, so that the record shows at a glance the Taxes Receivable for 1935, 1934, 1933, etc. Wayne has had a similar method of keeping current taxes on individual ledger sheets for the past two levies. When the current levy becomes delinquent, it is then transferred to the delinquent ledger.

Wayne officials are well pleased with the operation of the new system and will be glad to show and explain it to any interested officials.—W. B. Cobb, County Auditor.

* * *
Beaufort County feels rightly gratified that it has been able, in the past year, to refund a portion of its indebtedness, thereby coming out of default; reduce its obligations by \$35,000; alleviate congestion by making a \$15,000 addition to the Court House, and meet current obligations and pay all bills promptly. The \$35,000 reduction in obligations is in addition to interest.—J. S. Benner, County Accountant.

* * *
Financial briefs: Local Government Commission sells \$635,000 worth of Raleigh refunding bonds at 3.61% interest. Executive Committee agrees for Greensboro to raise P. W. A. issue for sewage treatment plant and outfall main from \$367,000 to \$536,000, and city sells additional bonds to P. W. A. on 4% basis. Benson refinancing plan ordered into operation, while approval is given to issuance of \$53,000 worth of Chowan County refunding bonds. Rockingham secures permission to refund entire debt of \$364,965, of which \$89,500 is in default, while Macon pushes negotiations with creditors for refinancing its indebtedness of approximately \$900,000. Robeson sells \$80,000 school bond issue at average yield of 2.83%.

Debt Limitations Go Into Effect

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

THE ATTENTION of local officials is called to the fact that the constitutional amendment placing new restrictions on city and county debts, passed November 3, will go into effect on November 24 or shortly thereafter. The other four amendments, providing for enlargement of the Supreme Court, limited exemption of homesteads from taxation, increase in the maximum income tax rate, and classification of property depend upon action by the General Assembly as authorized by the amendments, except for one provision in the classification amendment which repeals the former homestead exemption effective on certification. (This permitted the exemption of certain mortgaged, owner-occupied homes and the mortgage thereon, each up to 50% of the value of the mortgage.) However, the debt limitation amendment is a constitutional limitation upon the power of State and local units to borrow, and upon the power of the Legislature to authorize borrowing, beyond certain limits. And it will go into effect when the Governor certifies its passage to the Secretary of State after the official canvass by the State Board of Elections, which will be held on Tuesday, November 24.

This means that after the effective date a city or county may not issue tax anticipation notes in excess of 50% of its tax revenue due and payable during the fiscal year and remaining unpaid at the time of the borrowing. Any borrowing for purposes not held to be a "necessary expense" will have to be submitted to a popular vote, as required by the previous provision of the Constitution. In addition, borrowings even for "necessary expenses" will have to be approved by a vote of the people if the total sum borrowed during the fiscal year exceeds two-thirds of the amount by which the outstanding debt of the unit was reduced during the preceding fiscal year. The only exceptions, or situations in which a city or county may borrow beyond these limits without a vote, are: (1) to fund or refund a valid existing debt; (2) to supply a casual deficit; and (3) to suppress

riots, insurrections or invasions.

The question arises as to whether a local unit will be allowed to count payments to sinking funds as reductions of outstanding indebtedness in figuring the amounts which it may borrow. It is impossible to predict with any certainty what the courts will rule on this point. However, if the common definition of *outstanding indebtedness* is adopted and the language of the amendment is construed literally, the probabilities are that payments which merely reduce *net indebtedness* by increasing sinking funds will not be counted. However, if the sinking fund has invested in its own bonds, cancellation would constitute a reduction of outstanding indebtedness.

Some of the federal agencies which make grants or loans to cities and counties for the construction of public works, as the P.W.A. and W.P.A., are concerned with the possible effect of the debt limitation

The Municipal Finance Officers' Division of The Institute of Government held a meeting in Chapel Hill, November 14, to consider the effect of the new constitutional amendments on the finances of their cities. The consensus of opinion expressed at this time supports the interpretation and conclusions stated in the accompanying article.

T. N. Grice of The Institute staff, who was elected Secretary of the Finance Officers' Division, is now preparing a more detailed analysis of this important subject, and any city or county desiring a mimeographed copy is invited to write the office at Chapel Hill. The other new officers are Louis Fisher, Wilmington Commissioner of Finance, President, and L. L. Ledbetter, Charlotte Treasurer, and R. E. Currence, Asheville finance officer, Vice-Presidents.

amendment on the issuance of municipal bonds to pay the sponsor's share of the total cost. The only projects for which bond issues will not have to be submitted to a vote, it would seem, are projects for *necessary expenses*, where the unit's total borrowing for the year does not exceed two-thirds of the amount of debt principal repaid during the preceding fiscal year, and possibly new revenue-producing projects if the North Carolina court follows the majority rule and holds that a revenue bond is not a debt. All other proposed projects and bond issues must be passed on by the electorate.

The question of procedure arises in addition to that of the relative ease or difficulty of securing a favorable vote on a particular project and bond issue in a given unit. If an election is necessary, cities will have to proceed under the Municipal and counties under the County finance act. They can not follow the abbreviated and simplified procedure provided by the Emergency Municipal, County, and Revenue Bond Acts of 1935. These acts were designed to cover only such projects as the Supreme Court had defined to be either *necessary expenses* or revenue-producing projects, so that an election was not necessary at that time, and no provision was made for election machinery. However, because of the wording of the debt limitation amendment, the bond issue in order to carry will require only a majority of those voting as distinguished from those registered. Proceedings under the regular acts, plus an election, will naturally take a considerably longer period. And they may even make it difficult for some units to issue bonds and commence projects within the time limits set by the Federal Government. There is, of course, a strong likelihood that the next Legislature will pass a new bond act or acts providing short and simplified election machinery, and that the federal agencies will alter their requirements until this can be done.

The effect of the homestead exemption amendment is speculative. For one thing, the exact amount of
(Continued on page twenty)

New Projects and Procedures

PWA—

The problem of relief labor requirements on P. W. A. projects has apparently been settled for the present. A ruling from Washington permits city and county sponsors to secure waivers as to the requirement, up to 90% of the labor required by the project, if sufficient skilled relief labor is not available in the community. This is much the same



Stanley Wright, new P. W. A. State Director, is a former city engineer (Asheville) and is well known to local officials throughout the State. He succeeds H. G. Buity, who resigned to teach sanitary engineering in the Public Health Division of the University Medical School.

policy that was followed in the 1935 program. This problem had no sooner been cleared up, however, than the new question, discussed elsewhere in this issue, arose as to the effect on the P. W. A. program of the new debt limitation and home-
stead exemption amendments.

In the meantime, approvals came through from Washington for nine additional Tar Heel projects involving federal grants of \$785,994 and one loan of \$32,000. Of these the largest were the woman's dormitory and physical education building for the University at Chapel Hill, the Shelby power plant, and the Albemarle sewage treatment plant and

incinerator. With the seven approvals announced in the October issue, this brings North Carolina's total for the 1936 Federal Deficiency Appropriation program to 16 projects, involving federal grants of \$1,156,626, loans of \$102,000, and a total cost of \$2,570,289. The new approvals:

	Grant	Est. Cost
Albemarle: Sewage Treatment and Incinerator	\$126,000	\$280,000
Granville County: Court House Addition	12,272	27,272
State Sanatorium: T. B. San.	77,850	173,000
Shelby: Power Plant	132,300	294,000
U. N. C.: Gym and Woman's Bldg.	283,090	629,090
Wayne County: Schools	45,000	152,727
Wilmington: Walker Memorial Hospital	45,000	100,000
Winston-Salem: Hall of History	14,574	32,387
Yanceyville: Waterworks and Sewers (Loan of \$32,000)	26,181	58,181

WPA—

North Carolina cities and counties are taking wide advantage of the W. P. A. to secure useful improvements while providing needed services and employment for their citizens. The number of new projects to which allotments were made during October was 77, involving city and county contributions of approximately \$135,000 and a total cost of approximately \$558,000.

The former Elizabeth City and New Bern district offices have been consolidated and moved to Williamston. Otherwise there were no important changes in administration or procedure. The other district offices to which local units direct their applications are located in Raleigh, Fayetteville, Greensboro, Winston-Salem, Charlotte, and Asheville.

Most popular among the new construction projects undertaken by Tar Heel units are additions and improvements to schools and grading, paving, and surfacing of streets. The demand for new public buildings, heavy throughout the summer, fell off, although the approvals included an Agriculture Building for Robeson, a Community House for Wadesboro, and a Town Hall for Calypso. However, several cities and counties are taking advantage

of W. P. A. grants to repair, paint, and renovate their public structures.

"White-collar" projects also took a prominent place in the month's allotments, and particularly clerical and re-indexing projects in public offices, library projects, recreational activities, and sewing rooms. Last but not least was the provision for hot school lunches made by a number of units with the aid of W. P. A. funds. A complete list of the 77 new city and county projects follows:

W.P.A. Allotments Oct. 1-Nov. 1 Public Buildings

Unit	Sponsor	Total Cost
Calypso: Town Hall	\$ 769	\$ 1,719
Robeson County: Agriculture	11,423	32,388
Wadesboro: Community House	5,074	23,135
<i>School Buildings, Additions, and Improvements</i>		
Bald Creek, Yancey Co.	\$7,962	\$25,556
Clarkton, Bladen Co.	6,798	10,432
Moncure, Chatham County	2,794	6,851
Old Fort, McDowell Co.	809	2,188
Watauga County	1,006	1,423
<i>Repairing, Cleaning, Painting, and Renovating Public Structures</i>		
Asheville	\$ 813	\$ 2,613
Beaufort County		1,080
Hyde County		760
Lenoir County	3,270	13,002
Lumberton	611	2,066
N. C. School for Deaf	1,680	5,487

Farm-to-Market Roads and Bridges

Lincoln County	\$1,391	\$4,470
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Grading, Paving, and Surfacing Streets and Sidewalks

Albemarle	\$ 5,587	\$18,050
Asheville	3,775	13,303
Charlotte	5,104	14,867
Danbury	534	1,770
Franklin	3,024	9,900
Hickory	1,539	3,083
Shelby	23,429	42,526
Tryon	4,275	7,832
Wendell	2,483	7,483

Clerical Projects in Public Offices: Re-Indexing, etc.

Cabarrus County	\$	\$ 1,156
Dare County		540
Durham County	800	12,920
Greenville, Pitt County	200	1,598
Lincoln County		1,680
Warrenton, Warren Co.	600	6,800
Wayne County		2,218
Wilkesboro, Wilkes Co.	581	4,103
Wilson, Wilson County	1,000	10,840

Public Health Nursing Programs

Pasquotank County	\$	\$ 615
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Library Projects: Maintenance, Repairs, Filing, etc.

Harnett County	\$400	\$5,020
Lincolnton	500	2,522
Marshville		432
Monroe		2,731
Nash County	500	5,433
Person County	400	4,479

<i>Recreational Activities and Supervision</i>		
Albemarle	\$ 285	\$1,753
Anson County	1,260	2,963
Caldwell County		4,570
Clay County	96	1,833
Dobson	584	6,835
Jackson County	671	4,138

(Continued on page twenty-four)

THE NEW STATE AND

Election of November

NOTE: It is suggested that those having need of a Directory of the whole copy of this number. POPULAR GOVERNMENT will call for appointments are completed. Together the

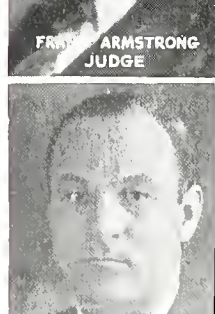
<i>County</i>	<i>State Senate</i>	<i>H. of Representatives</i>	<i>Clerk of Court</i>	<i>Register of Deeds</i>	<i>Sheriff</i>	<i>Coroner</i>
Alamance	E. T. Sanders J. S. Hill	E. R. Hanford		J. G. Tingen	H. J. Stockard	Dr. R. M. Troxler
Alexander	L. M. Abernethy	C. R. Zickler		W. J. Bebbler	H. L. Mays	A. M. Edwards
Alleghany	R. T. Greer	D. B. Taylor	A. F. Reeves	V. W. Reeves	W. M. Irvin	
Anson	H. P. Taylor C. S. Massey	F. E. Thomas	R. E. Little	Francis E. Liles	S. M. Gaddy	W. B. Moore
Ashe	Roby T. Greer	J. B. Hash		L. P. Colvard	W. E. Miller	E. E. Reeves
Avery	Dr. J. H. Hutchens	T. P. Dellinger	E. G. Eller	C. C. Pittman	W. H. Hughes	Dr. F. P. Guinn
Beaufort	W. B. Rodman, Jr. Robert L. Coburn	S. M. Blount	N. Henry Moore	C. C. Duke	William Rumley	F. T. Paul
Bertie	Archie Gay	C. W. Spruill	Geo. C. Spoolman	L. S. Mizelle	F. M. Dunstan	Dr. J. E. Smith
Bladen	Jas. H. Clark Wall C. Ewing	Lloyd S. Elkins	Newton Robinson	D. T. Townsend	H. Manly Clark	T. L. Sutton
Brunswick	Jas. H. Clark Wall C. Ewing	R. E. Sentelle	B. J. Holden	R. I. Mintz	Jasper A. Russ	Gillard Lewis
Buncombe	A. Hall Johnston	Geo. W. Craig Ronald E. Finch	J. E. Swain	Geo. A. Digges, Jr.	Laurence E. Brown	Dr. Geo. F. Baier, Jr.
Burke	L. M. Abernethy	H. C. Berry		Lawrence Crouch	Fred W. Ross	R. E. Green
Cabarrus	J. H. McDaniel J. A. Bell	E. T. Eost, Jr.	D. Ray McEachern	John R. Boger	Ray C. Hoover	N. J. Mitchell
Caldwell	L. M. Abernethy	Percy W. Meekins		Mrs. Margaret E. Moore	Jarvis C. Tolbert	James R. Swanson
Camden	W. I. Halstead J. J. Hughes	H. Vincent Leary	L. S. Leary	H. G. Berry	J. F. Forbes	Rupert Barco
Carteret	Ernest V. Webb John D. Larkins, Jr.	Fred R. Seeley	L. W. Hassell	Irwin W. Davis	Elbert M. Chadwick	R. C. Smith
Caswell	John Sprunt Hill E. T. Sanders	W. C. Taylor	H. R. Thompson	J. B. Blalock	J. H. Gunn	
Catawba	Bascom B. Blackwelder Jack Joyner	Ralph G. Flowers		L. H. Phillips	O. D. Barrs	R. L. Washburn
Chatham	J. C. Pittman L. V. Ballentine	Walter D. Siler		J. Wade Siler	George H. Andrews	Geo. H. Brooks
Cherokee	Dr. Kelly Bennett	Harry P. Cooper		B. L. Padgett	L. L. Mason	Dr. Fred L. Herbert
Chowan	W. I. Halstead J. J. Hughes	John F. White	Richard D. Dixon	M. L. Bunch	J. A. Bunch	
Clay	Kelly E. Bennett	Dr. J. M. May	Glover P. Ledford	Grady Palmer	John M. Tiger	Elaine Ledford
Cleveland	C. E. Alcock F. P. Bacon	Ernest A. Gardner	A. M. Hamrick	A. F. Newton	J. R. Cline	Roscoe E. Lutz
Columbus	Jas. H. Clark Wall C. Ewing	J. R. Williamson	D. L. Gore	Leo L. Fisher	Herman D. Stanley	F. B. Richardson
Craven	E. V. Webb John D. Larkins, Jr.	D. L. Ward		J. S. Holland	R. B. Lane	G. M. Henderson
Cumberland	W. C. Ewing J. H. Clark	D. Lacy McBryde	C. W. Broadfoot	Jas. W. Johnson	N. H. McGeachy	W. C. Davis
Currituck	Jerry J. Hughes W. I. Halstead	Edwin R. Johnson		W. Sanford Gregory	Howard Forbes	J. Bryan Smith
Dare	Wm. B. Rodman, Jr. Robert L. Coburn	Roy L. Davis		Melvin R. Daniels	D. Victor Meekins	Marvin Rogers
Davidson	L. A. Martin J. A. Patterson	R. L. Pope	E. C. Byerly	Marion Phillips	Raymond Bowers	Dr. J. Terry
Davie	B. C. Brock	J. B. Grant	M. A. Hartman	J. W. Turner	C. C. Smoot	W. F. McColloch
Duplin	Jeff D. Johnson, Jr. Roy Rowe	C. E. Quinn	R. V. Wells	A. T. Outlaw	D. S. Williamson	Carl Smith
Durham	John Sprunt Hill Emerson T. Sanders	O. G. Barker Victor S. Bryant		Walter B. Markham	E. G. Belvin	A. S. Campbell
Edgecombe	W. G. Clark Dr. T. W. M. Long	W. W. Eagles	A. T. Walston	Mary Ballard Bunn	W. E. Bordin	J. G. Roby
Forsyth	H. M. Ratcliff	T. Spruill Thornton M. Rex Gass Virgil Wilson	W. E. Church	J. M. Lentz	E. G. Shore	Dr. W. N. Dalton
Franklin	L. L. Gravelly James C. Eagles	Willie L. Lumpkin		Geo. W. Ford	John P. Moore	Robert A. Bobbitt
Gaston	J. H. Separk	R. G. Cherry D. P. Dellinger	D. E. Morrow	H. R. Thompson	C. O. Robinson	C. C. Wallace
Gates	W. I. Halstead J. J. Hughes	C. J. Gray	R. S. Boyce	H. V. Beamon	M. E. Langston	R. E. Rawles
Graham	Kelley E. Bennett	T. M. Jenkins	C. F. Rice	C. C. Loyd	Roy Garland	J. R. Miller
Granville	J. W. Nowell	Thomas S. Royster	A. W. Graham, Jr.	C. R. Dickerson	E. P. Davis	W. D. Bryan
Greene	John D. Larkins, Jr. Ernest V. Webb	E. A. Rasberry		E. E. Edwards	H. K. Cobb	
Guilford	Thomas J. Gold J. Benton Stacy	John W. Caffey J. T. Carruthers, Jr. Rupert T. Pickens		John H. McAdoo	Joe S. Phipps	James M. Simpson
Halifax	T. W. M. Long W. G. Clark	A. M. Atkinson L. W. Leggett	A. L. Hux	M. H. Mitchell	Joe L. Riddick	T. M. Cooper
Harnett	Ryan McBryde Henry L. Ingram	Fred S. Thomas		Mrs. Edwin Harrington	W. E. Salmon	J. M. McLean
Haywood	Mrs. E. L. McKee	J. F. Cabe	W. G. Byers	Charles C. Francis	R. V. Welch	J. R. Westmoreland
Henderson	F. P. Bacon C. E. Alcock	L. L. Burgan	J. P. Fletcher	J. C. Coston	W. E. Davis	Bruce A. Cox
Hertford	W. I. Halstead J. J. Hughes	R. H. Underwood	Alvah Early	Jno. A. Northcott	C. W. Parker	L. S. Jernigan

COUNTY OFFICIALS

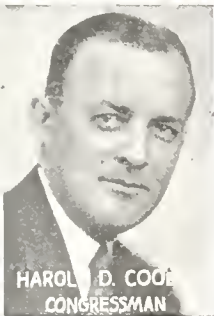
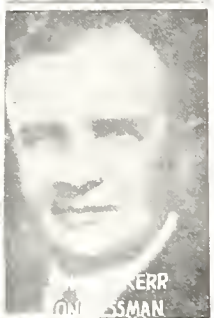
November 3, 1936

State and County Officials file the accompanying list or, preferably, a similar list of State and County appointive officials when the lists will provide a complete Directory.

County	Surveyor	Recorder	Solicitor	Commissioners	Commissioners	Commissioners
Alamance	O. B. Pitts		Walter D. Barrett	Wade H. Huffman W. L. McPherson W. L. Russell Mack D. Wagoner J. F. Allen	W. R. Sellars Walter Stainback D. R. Wittenburg Victor Phipps R. B. Jones	Loy Guthrie J. C. Lackey H. W. Little
Alexander	I. W. Somers			J. F. Scott Smith Eggers	R. B. Brown Sam Heaton	Ed Davis J. H. Pritchard
Alleghany						
Anson	Glenn K. Martin	Barrington T. Hill	T. L. Caudle			Raymond Mizelle Geo. H. Smith
Ashe	Nelson Severt					
Avery						
Beaufort						
Bertie	J. B. Parker	Judge Francis D. Winston	J. B. Davenport	H. R. Paschal T. E. White H. R. Allen	C. L. Askew J. A. Speight W. A. Warwick	John C. Vance J. H. Youngblood C. M. Crowell
Bladen	Raphael S. Gillespie	Oliver Carter	R. J. Hester, Jr.			Walter T. Carpenter W. R. Old
Brunswick	H. R. Hewett	J. W. Ruark	R. E. Sentelle	J. M. Roach	Sam J. Frink	Edward Fulcher
Buncombe	Solon Wells		John C. Cheesborough	H. Grady Reagan J. H. Buckley Will Shuffler	Harry L. Parker Paul Hennison Sterling Cline	D. O. Leath Dan C. Wyant
Burke	Jas. A. Harbison			W. A. Brown W. M. Morrison G. Mark Goforth G. B. Riggs	J. Lee White O. E. Scarboro P. L. Poovey J. N. Williams	R. G. Beckwith
Cabarrus	R. I. Long	Z. A. Morris, Jr.	E. R. Alexander			
Caldwell	George R. Barlow	A. R. Crisp	Max C. Wilson			
Camden		W. W. Morrisette				
Carteret	Phillip K. Ball	Paul Webb	M. Leslie Davis	K. P. B. Bonner W. P. Smith C. H. King Carl V. Cline T. H. Phillips E. E. Walden	Joshua Hardy W. Z. McCabe E. A. Allison R. K. Bolick Hubert Booth J. W. Dark	W. A. Adams A. D. Ward W. J. Miller G. L. Cornwell
Caswell		A. Yancey Kerr	Robert T. Wilson			
Catawba	G. S. Rowe	W. B. Gaither	R. W. Whitener			
Chatham	Geo. H. Hancock					
Cherokee						
Chowan		J. N. Pruden	W. S. Privott	L. B. Nichols D. M. Warren A. C. Boyce W. M. Anderson J. L. Herndon	Sam Lovingood J. A. Webb W. H. Winborne J. P. Coleman Joe E. Blanton	Zeb V. Williamson G. D. Dail S. C. Rankin J. F. Brown
Clay	L. D. Rhinehardt					
Cleveland	D. R. S. Frazier	Bynum E. Weathers	Frank L. Hoyle, Jr.			
Columbus	Bruce Pierce	Joe W. Brown	J. K. Powell	W. L. Hobbs W. M. Stevens G. W. Ipoeh N. L. McLawhorn A. B. Smith D. L. McLaurin W. B. McClannan	R. C. Benton H. G. Avant R. A. Adams Gray Wheeler A. B. Wilkins L. E. McKnight Norwood M. Ansell	A. Jake Daniels W. A. Lomax J. Frank Hendrix Stacey R. Chestnutt
Craven		L. J. Moore	R. Duffy			
Cumberland	M. O. Bullard	Walter S. McRae	G. Glenn Cobb			
Currituck		J. W. Sanderlin				
Dare	J. D. Nelson	W. F. Baum	Martin Kellogg, Jr.	D. B. Fearing W. E. Rogers G. W. Smith W. B. May L. M. Tutterow J. L. Miller	C. D. Mann John A. Meekins Z. V. Dillon Fred Sechrist O. L. Harkey John R. Croom	R. E. Hurst T. E. Johnson
Davidson	N. R. Kinney	D. L. Pickard	J. Lee Wilson			
Davie	W. F. Stonestreet	K. L. Cope				
Duplin	R. W. Craft	A. J. Blanton	R. L. West			
Durham	E. H. Copley	William H. Murdock	S. C. Brawley, Jr.	H. L. Carver Dr. R. E. Nichols C. C. Ward	J. H. Harris George Kirkland W. C. Hargrove	
Edgecombe						
Forsyth	June Linbeck			J. G. Hanes	Ancus L. Payne	Joel Z. Terrell
Franklin		J. E. Malone		Taylor W. Boone Stephen P. Winston B. B. Gardner J. A. Costner B. H. Brown	Peter S. Foster John M. Stallings R. L. Stowe J. W. Summey W. W. Powell	M. Fred Ormand Paul H. Beam C. E. Sawyer
Gaston	W. J. T. Styers					
Gates	A. C. Hollowell	Hon. A. P. Godwin	T. W. Costen			
Graham	Gwynn Denton					
Granville		B. K. Lassiter	Will M. Hicks	Jess N. Hyde W. D. Gooch R. T. Eakes J. S. Whitley G. C. Moore	Patton Phillips R. M. Tunstall C. A. Stovall J. H. Whitaker Roland Gray	Columbus Higdon D. H. Curran L. F. Herring
Greene	M. C. Lassiter	W. B. Morrill	W. P. Moore			
Guilford	J. R. Edmonds			Geo. L. Stansbury J. F. Hoffman J. W. Whitaker M. W. Perry J. B. Ennis L. R. Byrd Clarence C. Medford R. T. Boyd	J. W. Burke R. Flake Shaw N. W. Warren J. W. Collier J. S. Barker	R. C. Causey J. R. Wrenn G. T. Noel
Halifax		Chas. R. Daniel	Wade H. Dickens			
Harnett	R. D. Boseman	F. H. Taylor	H. C. Strickland			
Haywood	Nathan Rogers					
Henderson	Chas. B. Turner	R. H. Staton	A. B. Shepherd	T. L. Durham	J. A. Rusher	J. A. Lowe J. H. Allison Grover Rogers J. W. Justice
Hertford	A. T. Newsome	W. D. Boone	Jos. E. Burden	C. T. Whitley J. J. Vann	W. C. Ferguson B. N. Sykes	J. A. Shaw T. W. Sears



THE NEW STATE AND



County	State Senate	H. of Representatives	Clerk of Court	Register of Deeds	Sheriff	Coroner
Hoke	Ryan McBryde H. L. Ingram	E. B. McNeill	Edgar Hall	W. W. Roberts	D. H. Hodgins	Dr. G. W. Brown
Hvde	Wm. E. Rodman, Jr. Robert L. Coburn	Geo. E. Davis	William I. Cochrane	R. O. Payne	S. O. Jones	
Iredell	Jack Joyner B. B. Blackwelder	C. C. Johnston	C. G. Smith	L. F. Ervin	J. W. Moore	N. D. Tomlin
Jackson	Mrs. E. L. McKee	T. C. Ledbetter		Mrs. Margaret S. Roane	C. C. Mason	C. W. Dills
Johnston	W. P. Holt E. H. Bain	F. H. Brooks R. T. Fulghum	H. V. Rose	W. G. Massey	R. U. Barber	Dr. E. N. Booker
Jones	J. D. Larkins, Jr. E. V. Webb	C. P. Banks	George R. Hughes	George G. Noble	John W. Creagh	K. D. Meadows
Lee	J. C. Pittman L. Y. Ballentine	W. E. Horner	W. G. Watson	Jno. W. McIntosh	A. Glenn Buchanan	J. F. Foster
Lenoir	E. V. Webb J. D. Larkin, Jr.	R. H. Rouse	J. T. Heath	Miss Camille Aldridge	R. F. Churchill	Dr. I. M. Hardy
Lincoln	Jack Joyner B. B. Blackwelder	Thorne Clark	Thos. E. Rhodes	W. H. Boring	Geo. E. Rudisill	S. R. Warlick
McDowell	C. E. Alcock F. P. Bacon	D. F. Giles	J. F. Moody	R. V. McGimsey	Grady Nichols	Dr. G. B. Justice
Macon	K. E. Bennett	R. A. Patton	Harley R. Cabe	C. Tom Bryson	A. B. Slagle	C. M. Moore
Madison	Dr. J. H. Hutchins	James M. Bailey, Jr.	J. Hubert Davis	Jeter P. Ramsey	Guy English	G. C. Redmon
Martin	R. L. Coburn W. B. Rodman	Hugh G. Horton	L. Bruce Wynne	J. Sam Getsinger	C. B. Roebuck	S. R. Biggs
Mecklenburg	James A. Bell J. H. McDaniel	Mercer Blankenship E. L. Mayhew J. B. Vogler	J. L. Wolfe	John R. Rentrow	C. Mack Riley	Dr. Fred Austin
Mitchell	Dr. J. H. Hutchins	J. C. Burleson		Harrison Hobson	W. G. Honeycutt	Dr. A. E. Gouge
Montgomery	L. A. Martin J. R. Patterson	C. C. Howell		A. A. Maness	Earl D. Bruton	E. T. Reynolds
Moore	Ryan McBryde Henry L. Ingram	J. Hawley Poole	John Willcox	Miss Bessie McCaskill	C. J. McDonald	D. Carl Fry
Nash	L. L. Gravelly J. C. Eagles	W. E. Fenner C. C. Abernathy	J. N. Sills	W. S. Bunn	C. V. Faulkner	M. C. Gulley
New Hanover	Roy H. Rowe Jeff D. Johnson, Jr.	Thomas E. Cooper J. C. Hobbs		A. B. Rhodes	C. David Jones	Asa W. Allen
Northampton	A. C. Gay	H. L. Joyner	W. J. Beale	A. H. Martin	J. C. Stephenson	R. L. Grant
Onslow	J. D. Larkin, Jr. E. V. Webb	R. N. Summersill	J. R. Gurganus	J. B. Murrill	D. W. Russell, Jr.	Timmons Jones
Orange	J. S. Hill E. T. Sanders	B. J. Howard		S. W. Andrews	S. T. Latta, Jr.	H. J. Walker
Pamlico	W. B. Rodman R. L. Coburn	Tom Banks		T. Z. Spencer	R. A. Whorton	C. M. Petteway
Pasquotank	J. J. Hughes W. I. Halstead	F. W. Williams		J. C. Spence	Charles Carmine	W. B. Ferebee
Pender	Roy H. Rowe J. D. Johnson, Jr.	Jno. J. Best	Joe I. Moore	Hugh C. Walker	Jack T. Brown	M. O. Pope
Perquimans	W. I. Halstead J. J. Hughes	J. T. Benton	W. H. Pitt	J. W. Ward	J. E. Winslow	Dr. T. A. Cox
Person	J. W. Noell	Edgar L. Warren	Miss Sue C. Bradsher	W. T. Kirby	M. T. Clayton	Dr. A. F. Nichols
Pitt	E. G. Flannagan	J. S. Moore J. H. Paylor	J. F. Harrington	J. C. Gaskins	S. A. Whitehurst	A. A. Elwanger
Polk	F. P. Bacon C. E. Alcock	T. J. McDowell		C. W. Ballenger	W. D. Hines	G. W. Pearson
Randolph	H. L. Ingram R. McBryde	W. B. Davis		R. C. Johnson	C. E. King	Dr. W. L. Lambert
Richmond	L. A. Martin J. A. Patterson	Robert L. McNair		T. E. Battley	W. E. McNair	W. W. King
Robeson	W. S. Britt	S. L. Adams T. J. Smith	C. B. Skipper	Eva Floyd	Mark Page	D. W. Biggs
Rockingham	J. Benton Stacy T. J. Gold	T. Clarence Stone Joe W. Garrett		R. E. Wall	L. M. Sheffield	C. R. Wharton
Rowan	Edwin C. Gregory	Walter Murphy George R. Uzzell		W. D. Kizziah	J. H. Kriider	W. L. Tatum
Rutherford	C. E. Alcock F. P. Bacon	Grady Withrow	F. S. Hall	W. O. Geer	J. Cal Williams	Dufay Blackwell
Sampson	R. H. Rowe J. D. Johnson, Jr.	Enoch W. Wilson	C. L. Fisher	Mrs. Elmon West	Carlisle Jackson	Dr. Paul Crumpler
Scotland	James A. Patterson L. A. Martin	Jennings G. King	R. C. Everett	C. E. Muse	W. D. Reynolds	M. J. McDougald
Stanly	H. P. Taylor C. S. Massey	John H. Norwood	J. A. Little	D. L. Crowell	Robert L. Furr	R. M. Leffer
Stokes	S. G. Sparger	R. J. Scott	J. W. Tuttle	R. L. Smith	J. J. Taylor	Dr. W. E. Brazwell
Surry	S. Gilmer Sparger	N. J. Martin		W. J. Lawerance	Harvey Boyd	Dr. Robert E. Smith
Swain	K. E. Bennett	B. C. Jones		Locke Woodard	G. H. Martin	P. R. Bennett
Transylvania	Mrs. E. L. McKee	Pat Kimzey		Eck L. Sims	George Shuford	John Kilpatrick
Tyrrell	W. B. Rodman R. L. Coburn	C. W. Tatem	Geo. W. Jones	Sara L. Taft	Joseph E. Reynolds	
Union	C. S. Massey H. P. Taylor	Brooks Price	J. E. Griffin	Miss Clara Laney	B. Frank Niven	Roy B. Funderburk
Vance	W. W. White	J. M. Peace	E. O. Falkner	H. M. Robinson	J. E. Hamlett	Asa Paschall
Wake	L. Y. Ballentine J. C. Pittman	C. E. Mitchell W. T. Hatch Arch T. Allen, Jr.	E. L. Tilley	Hunter Ellington	Numa F. Turner	L. M. Waring
Warren	W. W. White	T. H. Aycock	W. K. Newell	Jos. C. Powell	W. J. Pinnell	Jasper Shearin
Washington	William B. Rodman Robert L. Coburn	Harry Stell		Mary Smith Cahoon	J. K. Reid	W. H. (Jack) Peel
Watauga	Ruby T. Greer	W. F. Miller	A. E. South	Helen Underdown	A. J. Edmisten	Richard E. Kelley
Wayne	Edgar H. Bain W. P. Holt	W. H. Best, Jr. W. Wiley Andrews	J. Floyd Barden	Will E. Ormond	Paul C. Garrison	T. R. Robinson, Sr.
Wilkes	B. C. Brock	W. A. McNeil		F. C. Johnson	Claude Doughton	C. J. Jones
Wilson	J. C. Eagles L. L. Gravelly	Troy T. Barnes		Tempie J. Batton	W. A. Weathersby	V. C. Martin
Yadkin	B. C. Brock	Jeter L. Haynes	J. L. Crater	L. H. West	A. L. Inscore	Ralph Long
Yancey	Dr. J. H. Hutchins	Mrs. Chas. Hutchins		Robert Maney	Harmon Edwards	J. B. Bennett

COUNTY OFFICIALS (Continued)

County	Surveyor	Recorder	Solicitor	Commissioners	Commissioners	Commissioners
Hoke		W. B. McQueen	N. McN. Smith	N. H. G. Balfour D. C. Newton J. A. Polson	J. W. Smith T. B. Lester Archie L. Baum	N. P. Watson W. W. Watson R. L. Shumaker
Hyde		Jack L. Wendley		R. H. Kennedy J. T. McNeely	J. F. Long J. C. Fowler	
Iredell	P. L. Gilbert	C. B. Winberry	C. D. Moss	J. D. Cowan	R. C. Howell	Cleve Fisher
Jackson	Lyman Stewart			R. P. Holding J. Rufus Creech	R. M. Pleasant W. J. Wilder	C. L. Denning
Johnston	C. B. Fulghum	W. P. Aycock	L. H. Wallace	B. F. Pollock Osborne Mallard	L. B. Dillahunt W. G. Hargett	R. G. Hay
Jones				Jno. A. Dalrymple F. Y. Hanner	S. V. Stevens J. M. Wilcox	Charles H. Wicker
Lee	Claude McBryde			Willie Measley Frank White	Heber Worthington Joseph Williams	J. L. Kilpatrick
Lenoir	Meriwether Lewis	Joseph Dawson	J. F. Wooten	D. H. Mauney Joe King	W. G. Robinson	C. L. Beam
Lincoln	A. B. Heavner	K. B. Nixon	Bruce F. Heafner			
McDowell	W. H. Greenlee		Roy W. Davis	C. A. Workman	I. L. Caplan	R. P. Morris
Macon	John H. Dalton			E. B. Byrd	C. A. Bryson	C. L. Blaine
Madison	Paul Shelton			Wm. V. Farmer	T. A. Higgins	Shad Franklin
Martin		Herbert O. Peele	W. H. Coburn	J. E. Pope	R. L. Perry	C. C. Fleming
Mecklenburg	Jack W. Spratt	F. C. Hunter	Merle Long	C. Abram Roberson	R. A. Haislip	Joe A. Sherrill
Mitchell	Millard Johnson			Henry W. Harkey Edgar J. Price	Arthur H. Wearn Bob Dunn	
Montgomery	W. A. Cochran	Walter L. Currie	Garland S. Garriss	Ed McBee Paul Clark	Rex Ledford John R. McKinnon	Sam Whitson G. O. Mullinix
Moore	M. McQ. Bailey	J. Vance Rowe	M. G. Boyette	W. H. Currie Frank Cameron	D. D. McCrimmon Gordon M. Cameron	L. R. Reynolds
Nash		L. L. Davenport	H. E. May	Frank V. Avent G. R. Strickland	J. D. Nelms R. R. Gay	J. B. W. Overton
New Hanover				Reuben Roebuck		
Northampton	C. R. Revelle	Eric Norfleet	A. P. Flythe	W. T. Liles W. G. Edwards	W. F. Nelson J. T. Bolton	H. S. Ellis
Onslow				S. S. Ambrose M. O. Maready	J. R. Shaw Geo. D. Mattocks	Wade Everett
Orange				John H. Hanner	Carl T. Durham	S. A. Nathan
Pamlico				E. R. Goodwin S. N. Daniels	B. P. Paul H. D. Potter	W. L. Barnett
Pasquotank		W. C. Morse	W. W. Cohoon	N. Barfoot W. L. Thompson	L. P. Markham W. O. Etheridge	M. J. Reid B. F. Pritchard
Pender		C. E. McCullough	Leon Corbett	C. A. Ownley	K. D. Pigford	A. D. Ward
Perquimans		W. H. Oakey, Jr.	Chas. M. Johnson	S. G. Heyer	E. D. Mathews	R. S. Chappell
Person	T. C. Brooks	W. I. Newton	S. F. Nicks, Jr.	E. M. Perry J. C. Baker	J. O. White	D. M. Cash
Pitt	W. C. Dresback	Dink James	Charles H. Whedbee	F. D. Long Roy T. Cox David T. House	F. T. Whitfield B. M. Lewis Walter Cherry	F. M. Kilpatrick
Polk	W. G. Green			G. C. Feagan		
Randolph	Sam Barnes			Alfred Beasley	Clegg Garner	M. E. Johnson
Richmond	James Stewart	W. H. Covington		Dr. G. C. Caddell James W. Hamer	Dr. W. C. Terry John C. Matheson	John W. Covington
Robeson	J. Ed. Tyson			R. F. Stuart C. A. Hasty	L. H. Townsend W. E. Graham	W. O. Thompson
Rockingham	A. F. Brown			V. H. Idol J. D. Pearman	R. H. Stocks H. L. Glenn	George H. Helms
Rowan	J. D. Justice	W. V. Harris	John C. Kesler	R. Linn Bernhardt O. L. Linn	T. M. Byrd C. A. Long	Jim T. Graham
Rutherford		C. B. McRorie	Wade B. Matheny	T. Max Watson J. E. Beam	F. T. Davis Ryburn Edwards	S. H. Holland
Sampson	A. W. Bizzell	E. Crosswell Robinson		J. C. Butler	A. E. Baggett	H. Sivertsen
Scotland	W. E. Matthews	J. B. McKinnon	T. G. Neal	J. M. Gardner D. A. Hasty	John A. Mckay H. F. Monroe	E. P. Jones
Stanly	James A. Harward	O. J. Sikes	R. R. Ingram	T. R. Wolfe	J. V. Barringer	John L. Little
Stokes	Harvey Rothrock			J. A. Joyce	Howard Gibson	Harvey Johnson
Surry	Golden Baker			W. J. Swanson	M. O. Snow	J. W. Lovill
Swain	Epp Breedlove			W. E. Elmore	R. L. Hyatt	Dave Shook
Transylvania				John L. Wilson	Carl Allison	A. B. Galloway
Tyrrell		W. C. Alexander	S. S. Woodley	W. S. Sykes	H. T. Davenport	Luther N. Davenport
Union	Ralph W. Elliott	J. C. Brooks	H. B. Smith	W. Z. Faulkner Ben F. Price	H. C. Boyce C. E. Rushing	Jennings A. Secrest
Vance		R. E. Clements	T. S. Kittrell	S. M. Watkins W. W. Grissom	W. W. Curran W. P. Parrish	H. B. Parrott
Wake	Pittman Stell		Wm. Y. Bickett	John P. Swain	W. W. Holding	D. B. Harrison T. F. Adams G. E. Upchurch
Warren		T. O. Rodwell	Jos. P. Pippen	W. H. Burroughs H. L. Wall	J. C. Powell R. L. Capps	S. D. King
Washington	A. R. Hooker	John W. Darden		Frank L. Brinkley	R. L. Hyatt	E. F. Swain
Watauga	W. R. Vines			Eller McNeil	J. M. Clagon	Ira Edmisten
Wayne	E. G. Porter	Paul E. Edmundson	Cecil G. Best	G. Kennon Jordan Rodney Knowles	C. I. Billings	Roland L. Gurley
Wilkes	H. I. Shoemaker			R. G. Finley	J. Leslie Crawford	W. O. Barnett
Wilson			Silas Lucas	Thomas Woodard J. M. (Bill) Braswell	Leet Poplin	T. J. (Tom) Ellis
Yadkin	L. A. Shore			L. L. Smitherman	M. R. Flowers	B. C. Shore
Yancey				Geo. Robinson	L. F. (Fate) Watson J. E. Bundle Fred Young	Rex Miller

W. B. H. TEAD
CONGRESSMANJ. BAYARD CLARK
CONGRESSMANWALTER LAMBETH
CONGRESSMANROBERT L. DOUGHTON
CONGRESSMANA. L. WINKLE
CONGRESSMANZEBULON C. OVERMAN
CONGRESSMAN



A Judge Looks at the Court

By JUDGE J. WILL PLESS

IN THESE DAYS when we are examining our various institutions, and even constitutions, with the idea of revising, reforming or abolishing them; when we are taking stock to see what we shall retain and what we shall discard; when our Courts, our Laws, our Lawyers, and our Judges are subject to criticism from without, it is entirely fitting for us to look at ourselves and take an inventory as to our situation . . .

Our courts are too expensive and are less practical than any comparative business enterprise. With full respect for our traditions, I submit that we are going along, following some customs for no reason than that we are used to them and without any other justification . . .

Let us consider some of the things we are following without really thinking about them. In the first place, we have a Grand Jury of 18 men. Why! There are those who believe the Grand Jury is not now necessary, and that it is merely a rubber stamp for the Solicitor, and advance very interesting arguments in behalf of their position. I

do not intend to touch on that, but I do ask why we need 18 men? Not more than nine would be sufficient to serve the same purpose, and as the cost of subpoenaing and paying the mileage and per diem is almost \$3 per day, and each county will probably average 12 days a year, we could save in the State well over \$30,000 a year by this simple change.

Estimates of Savings up to \$500,000

A trial Jury of six is used in a large number of states for all except capital cases. The adoption of this plan in North Carolina would easily save another \$50,000. These are minimum estimates. Others have figured that a half million dollars would be saved our taxpayers by making these two comparatively simple changes.

And does anyone doubt that we would have the same results except that with less frequent calls on our business citizens we would probably be able to improve the personnel of

Frederick H. Stinchfield (right), President of the American Bar Association, and Col. O. R. McGuire (left), general counsel to the Comptroller General, were the principal out-of-State speakers, while Julius C. Smith (center) was re-elected President of the State Bar at the annual meeting in Raleigh last month, attended by around 500 lawyers from throughout the State.

The Bar also re-elected Charles G. Rose as Vice-President and Henry M. London as Secretary-Treasurer. The 20 counsellors remain the same except that D. H. Bland replaces E. S. Abell in the Fourth and Don A. Walser replaces Chas. A. Hines in the Twelfth Districts. The other featured speakers at this year's meeting were Judge J. Will Pless, Jr., and Gordon Gray.

A summary of Judge Pless' address, which was one of the highlights of the session, is carried below, while digests of the annual reports of the chief committees will be found on the next page.

our Juries? We might also wonder why, when the majority of a Board of Directors of a corporation determines its policies and the expenditure of millions of dollars, we require all 12 of our Jurors to agree to the penny on the value of a cow or the exact location of a disputed land line. With the adoption of a two-thirds verdict rule, many mistrials and consequent expense could be avoided.

Customs That Outlive Usefulness

What about the Lawyers? We have a lot of customs that we practice for no other reason than that they were followed by those before us. For instance, we frequently advertise our fear of our adversary and our inability to cope with him by absurd denials in our pleadings. If a lawyer hasn't the energy to find out whether the plaintiff suing his client is a resident of the county, or a corporation, as he has solemnly sworn in his first allegation, he had best conceal his laziness or ignorance by admitting it, rather than advertise it by stating that he has "no

(Continued on page twenty)

OFFICIAL STATE BAR NEWS AND VIEWS

Editorial Committee: Julius C. Smith, President; Henry M. London, Secretary; Charles A. Hines, and Dillard S. Gardner of the staff of The Institute of Government.

Committees Report on Work

State Bar Council

Since the last annual meeting affirmative disciplinary action has been taken by the Council in 13 cases, as follows:

Disbarred—One with two cases pending appeal to Superior Court.

Suspended—One for six months.

Trials Ordered—Nine of which seven are now pending before trial committees, one in which respondent was disbarred by the Superior Court, and one dropped under the decision of the Supreme Court in the Parker Case.

Due to the Parker decision, two cases pending on appeal in the Superior Court were dismissed and six other cases in which trials had been ordered were dropped. In addition, a large number of complaints pending before the Grievance Committee were dismissed for lack of jurisdiction, including 13 cases recommended for trial.

Reinstatement was denied in one case where the petitioner had been disbarred by the Court.—H. M. London, Secretary.

Executive Committee

Four quarterly meetings have been held.

Two changes have been made in the Council: D. H. Bland replaces Ed S. Abell in the Fourth and Don A. Walser replaces Charles A. Hines in the Twelfth Districts. Five councilmen were re-elected this year: B. H. Perry, F. E. Wallace, Dickson McLean, Hayden Clement, and J. E. Shipman.

Quarterly Reports from the Secretary-Treasurer showing the number of registrations, receipts, and disbursements were received at each meeting and examined and audited. A summary will be found under his report.

The Chairman of the Grievance Committee also made reports of complaints against lawyers, with recommendations, discussion, and action thereon consuming considerable time at each meeting. A summary of cases in which disciplinary action was taken will be found in the report of the Council.

An offer was made and accepted

to devote a section in each monthly issue of POPULAR GOVERNMENT to news of interest to members of the State Bar. A committee consisting of the President, Secretary, and Councillor Hines was assigned to cooperate with a staff member in preparing the materials.—Dickson MacLean, Chairman.

Board of Law Examiners

At the August, 1936 examinations, 80 out of 165 applicants, or 48½%, were successful and received their licenses. At the January, 1936 examinations, 25 out of 108 or 23% passed.

The percentage of successful applicants in North Carolina compares closely with that in neighboring states. At the last examinations held in Virginia and Georgia the per-



Gordon Gray of Winston-Salem (above), who with Judge Plciss constituted the chief in-state speakers, was singled out of the ranks of the younger members to discuss the important question, "The State Bar as the Young Lawyer Sees It." Mr. Gray stressed the difference that exists in the attitude and examining methods of law school faculties and bar examiners and pointed to the need for bringing the two agencies closer together.

Mr. Gray suggested that the bar examiners arrange a series of lectures by the examiners and by designated practicing attorneys to be given prior to each examination for the benefit of applicants. This would do much, he thought, to familiarize the applicants with the type of answers sought by the examiners and so bridge the gap between the examining methods of law schools and bar examiners. In discussing the preparation of young lawyers for practice, Mr. Gray pointed out that some states require a six months' clerkship before taking bar examinations and expressed the opinion that clerkships following examinations would serve a similar purpose.

IN MEMORIAM

—to the following members of the State Bar who have died since the 1935 meeting:

T. Warren Allen, Asheville
Doyle D. Alley, Waynesville
Sam F. Austin, Nashville
Justice W. J. Brogden, Durham
B. C. Beckwith, Raleigh
A. W. Crawley, Raleigh
L. B. Clegg, Carthage
Clarence Clapp, Newton
W. H. Carroll, Burlington
W. Y. Floyd, Lumberton
Glenn Garrett, Rockingham
Judge A. W. Graham, Oxford
J. A. Hendricks, Marshall
J. Ross Jones, Fayetteville
Walter R. Johnson, Ahoskie
William Keigley, Gastonia
W. L. Morris, Winston-Salem
Judge J. H. Oglesby, Concord
H. S. Strickland, Wilson
R. B. Shepherd, Wilmington
W. H. Taylor, Fairmont
C. W. Tillett, Charlotte
T. D. Warren, New Bern

centage to pass was 37.7 and 33.3, respectively. In 1935 only 26% were successful in South Carolina, 37% in Virginia, and 44% in Tennessee and North Carolina.—Judge L. R. Varner, Chairman.

Secretary and Treasurer

Since the establishment of the State Bar in 1933 a total of approximately 8,000 fees of \$3 each have been received. A total of 1,587 members paid dues for 1936, two for 1937, and the cash balance now on hand is \$4,087.

Receipts from the Bar examination given in August, 1935, amounted to \$3,102 with expenses and refunds totalling \$2,039.26. Receipts from the examination in January, 1936, were \$2,608.50 and expenses and refunds were \$1,845.78. Balances were paid to the Supreme Court.—Henry M. London.

Mayor W. H. Hammond reports that Mount Holly has purchased a 21-acre tract for cemetery purposes and filed an application for a W. P. A. project for its development. The town has also purchased additional fire hose, placing its volunteer department in up-to-date condition in this respect.

Case and Comment

County Courts — Jurisdiction—Effect of Judgment — Plaintiff recovered a judgment in General County Court (Buncombe) and docketed it in Superior Court. Defendant owned property in another county, and when the judgment was not satisfied, the County Court entertained a petition for and appointed a receiver. Held: When the judgment was docketed in Superior Court, it became subject to the jurisdiction of that court in like manner as a Justice's judgment when transcribed. Moreover, the County Court had no jurisdiction because it is a statutory court and has no extra-territorial power, except what is expressly given it and then subject to constitutional limitations, and nowhere in the statute is it given any power to appoint a receiver.—*Essex Investment Co. v. Pickelsimer*, 210 N. C. 541.

Municipal Sewage Plant—Pollution of Stream—Proximate Cause.—Plaintiff sued the town for damages to her land from the operation of the town sewage system and joined in the action as Defendants several mills which emptied industrial waste into the system. She also joined the private utility company which operated the town water system on the ground that it had diverted water from the stream above her land and that, but for this action, the natural flow of the stream would have carried off the pollution.

Held: The lower court was correct in non-suiting the action as to the mills and the utility company. Persons who request the construction of a public sewer and use same are not liable for neglect of the city in its construction or operation, since they have no control or command over it. As to the utility company, the action was not to recover compensation for the infringement of Plaintiff's right to have undiminished the flow of the stream through her land but to recover damages caused by the pollution, and there was no evidence that the utility polluted the stream, nor can the diminution of flow be held to be the proximate cause.—*Hampton v. Town of Spindale*, 210 N. C. 546.

Refunding Plans — Services in

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



Working Out—Necessary Expense.—The county entered into a contract with a private corporation to assist in preparing and submitting to its voters a refunding plan. The only question was whether the county might validly issue its bonds to pay for the company's services and expenses without a vote of the people. Held: The refunding operation being a governmental purpose and a necessary expense, the expenses required to effect such purpose were also necessary expenses within the meaning of Art. VII, Sec. 7, of the Constitution, and the power to incur them was not dependent on the will of the qualified voters.—*Morrow v. Commissioners of Henderson County*, 210 N. C. 564.

School Playgrounds—Additions—Closing of Street—Easement—Eminent Domain.—A tract of land in a private development was purchased and added to a public school playground. The General Assembly passed a private act declaring certain streets on the registered plat of the development were no longer needed and ordering them closed and added to the playground. Plaintiff, claiming an easement, sues to

secure damages and compel the re-opening of the streets.

Held: The act was void under Art. II, Sec. 29, of the Constitution, prohibiting any local, private or special act authorizing the laying out, opening, altering, maintaining or discontinuing of highways, streets, alleys, etc. If Plaintiff has an easement in the street, it cannot be taken except by condemnation, as provided by law, with the payment of just compensation.—*Glenn v. Mitchell County Board of Education and Town of Spruce Pine*, 410 N. C. 525.

School Property — Reversionary Clause—Omission by Mistake—Reformation.—Plaintiffs deeded land to the Board of Education for school purposes. The jury found that the parties intended the insertion of a provision that the land would revert when no longer used for school purposes, but the provision was left out by mistake of the draftsman. The land is no longer so used, and the Plaintiffs are suing for reformation of the deed and for the land.

The lower court found for the Plaintiffs, and the upper court affirmed the decision, holding that the evidence was sufficient to go to the jury under instructions that the burden was on the Plaintiffs to satisfy them by clear, strong, and convincing evidence. The Court also held that registration of the deed did not constitute notice to the Plaintiffs that the clause had been omitted, and that the action was not barred until three years after the Plaintiffs discovered, or by the exercise of proper effort and reasonable care should have discovered, the mistake.—*Ollis v. Avery County Board of Education*, 210 N. C. 489.

Taxation — Religious Agencies—Foreign Corporations.—Held, that C. S. 7971 (17) (19), exempting from taxation the property of religious, charitable, educational, literary or benevolent organizations, used exclusively for such purposes, does not apply to the property of a foreign religious corporation, and the town was entitled to levy and collect taxes thereon. The Court cites as authority Sec. 800 of the Machinery Act, C. S. 7971 (87), providing that "nothing in this act shall be construed to exempt from taxation at its actual cash value any property situated in this State belonging to any foreign corporation."

MUNICIPAL BANKRUPTCY

Representative Wilcox of Florida, author of the invalidated Municipal Bankruptcy Act, has announced that he will press for action on a substitute measure as soon as Congress reconvenes. The Supreme Court announced last month that it would not reconsider the 5-4 decision, made last May, in which the original Act was declared unconstitutional. The rehearing had been requested by the attorneys general of 10 states.

To Develop Clearing House of Purchasing Information

PLANs were approved at the one-day meeting of the Purchasing Agents' Division in Chapel Hill, November 12, to work out a clearing house of information through The Institute of Government on specifications, sources of supply, prices, and other purchasing data. In this, A. S. Brower, who was named to head the organization, offered the full information and assistance of the State Division of Purchase and Contract of which he is Director. Approximately 50 city, county, and state purchasing officers came together for the meeting of the Division, which was organized two years ago, to hear outstanding authorities and swap notes on when, where, and how to buy items ranging all the way from roach killers to fire trucks. Miss Lois Welborn of High Point and Harry Weatherly of Guilford were elected vice-presidents and T. N. Grice of The Institute staff secretary.

Dr. Z. P. Metcalf of State College, who discussed the relative efficiency of different methods for control of various insects, including roaches, moths, bed bugs, flies, fleas, and termites, pointed to the savings possible in some cases by purchasing standard products in lieu of expensive trade brands. Roach killers were cited as an example. "The standard insecticide is sodium fluoride," he said, "yet one roach powder we examined contained only 10% sodium fluoride and 90% clay but sold for 10 times the price."

"Analyses show that the quality of gasoline bought by North Carolinians ranges from an octane rating of 58 to 75," H. L. Shankle of the State Gas and Oil Laboratory said. Asked what was the best gas, he replied "one with a high octane rating which does not contain high-boiling substances not combustible in engines." The average ratings were given as follows: "Premium gases 70-75, Regular 68-70, Government Minimum 65, Low 58-62." Mr. Shankle also reported that the State inspectors find "quite a few cases of

dilutions and adulterations requiring prosecution."

The buying of cleansers, coal, paints and lubricants, and auto supplies were similarly treated by W. H. Pittman, R. D. Beam, Clyde Carmichael, and C. C. Brown, all State officials, respectively, while G. M. Hill of the University discussed the relationship between storeroom and purchasing departments.

In a discussion of the purchase of fire hose and apparatus, C. B. Beckwith reported that at its last call for bids on fire hose Raleigh received 14 identical bids—80c a foot. George Eichhorn, who reported that Greensboro had had the same experience as Raleigh, stated that cities in some of the other states had been able to secure competitive prices and cited Milwaukee's last bids, which ranged from 57 to 85c. "North Carolina is now at the cross roads," he declared, "and we are looking to the early establishment of

EFFECT OF ROBINSON-PATMAN ACT

Local officials who have been disturbed by the possible effect of the Robinson-Patman Act on public purchases will be much relieved to know that A. S. Brower reported to the gathering at Chapel Hill that "The State frankly has seen practically no effect.

"The Act," Mr. Brower explained, "makes it a violation of law for persons or firms to sell to the same classes of customers in the same quantities at different prices so as to create a monopoly or unfair trade practice.

"It is thought that the last clause limits its operation to purchases for re-sale," Mr. Brower said. "State and local units buy for consumption and not re-sale and would not be affected if the Federal Trade Commission takes this view."

competition in this industry in our State."

The clearing house of information for purchasing agents which is being developed by The Institute will embrace an accumulation of specifications on items which cities and counties use. With this will be correlated lists of sources of supply and other data. Arrangements are also under way to secure and furnish local purchasing agents copies of State contracts and prices on items which their units use. This does not mean that cities and counties can buy under State contracts but will give local officials a barometer of prices to which they can adjust their prices on the basis of quantity.

District Institutes for Sheriffs, Registers, Clerks

The Institute of Government's training school program was expanded in November with the holding of a series of one-day district institutes for Sheriffs at five centers in the State. A similar series for Registers of Deeds will follow from November 30th to December 4th, while a third series for Clerks of Court will be held from December 10th to 18th. The dates and places:

Clerks of Court—December 10th Kenansville, 11th Washington, 16th Charlotte, 17th Waynesville, and 18th Lexington. Registers of Deeds—November 30th, December 1st, 2nd, 3rd, and 4th, places to be announced.

The programs, which were worked out by The Institute's Committee on County Training Schools jointly with its staff, marks an extension of the state-wide conferences which have been held for these groups since 1933.

The new system is designed to provide for the systematic study of the powers, duties, and practices of the various local offices by the officers themselves and marks the beginning of a long-time program in this direction. District schools were selected in order to make the instruction available to the greatest number of officials with the least inconvenience and time away from their work.

The curriculum in each case will

emphasize the most troublesome problems and questions confronting the particular group of officials. To this end numerous consultations were held with officials in each group prior to drafting the programs.

The Institute's County Training School Committee is composed of seven chairmen of county boards of commissioners, Addison Hewlett of New Hanover, Wade Huffman of Alamance, Grady Reagan of Buncombe, Dr. John D. Robinson of Duplin, Geo. L. Stansbury of Guilford, T. R. Wolfe of Stanley, and Tom Woodard of Wilson; two county managers, D. W. Newsom of Durham and A. L. Payne of Forsyth; Duncan Shaw, Cumberland County Attorney, and John L. Skinner, Secretary of the County Commissioners' Association.

A JUDGE LOOKS AT THE COURT

(Continued from page sixteen)

knowledge sufficient to form a belief" and therefore denying it. A frank admission, even of a damaging allegation, but which can be proven by your adversary, is the most effective defense to it. It creates a respect for your client that will be a real asset when you deny something you can properly deny.

In the trial most lawyers interpose, at a conservative estimate, 10 times more objections than they should. Why? The old adage that it is the hit dog that usually howls is brought to the mind of the listener when we start objecting to damaging testimony. If we succeed in excluding it, the Jury has probably guessed the feared answer and has had it impressed on its collective mind by the argument as to why it should or should not be admitted.

Bound by Rules of Evidence

Now something about the rules of evidence—We Lawyers and Judges should never forget that the Courts are not ours—they belong to the people—and that to shroud them in technical mysteries which our average citizen can not understand does not impress him but causes him to become suspicious. We frequently hear a witness say, in his exasperation, that he will tell the truth if they'll leave him alone and let him

do it. Our rules of evidence should not vary far, except with two or three safeguards, from the information an intelligent business man would consider reliable.

Consider the different manner in which an employee describes a motor accident to his employer and to the Court. Whose fault was it? Couldn't you avoid it? The employer and the Court both seek the answers to these questions. But the Court can't ask these simple, direct, all important questions, because for the witness to express an opinion in answering them would invade the province of the Jury. Not at all—the Jury is no more bound to accept his opinion than they are his statement as to how it occurred.

Courteous Treatment to Witnesses

In the heat of a trial we should never forget our manners, and this especially applies to the treatment of witnesses. The most unfortunate person connected with a trial is that citizen who, by chance, sees an automobile collision or other incident which is later the subject of a law suit . . . His only interest is to get it through and get back to his business, but it is seldom that he is treated this way. If, 30 years before, there has been an unhappy episode in his life, the cross-examiner makes him relate it, regardless of the chagrin and embarrassment it may cause him; and he frequently leaves the stand feeling ashamed and disgraced that the public has been reminded or informed of something that humiliates him, and which, in common decency and fairness, should never have been brought out—all because he was candid enough to let it be known that he was a witness to the incident under investigation. His return for this is a witness fee of a dollar a day which, as often as not, he never gets. No wonder we have trouble getting witnesses to Court, and still less wonder is it that we often learn after a case has been tried that others who knew about it had never made their knowledge known because of the conditions I have referred to. Let him who blames them give his reasons . . .

The Judge's Position and Duty

And now for the Judges . . . No man fit to wear the ermine should ever get above his constituents. He

should ever remember that his power, his authority, and the eminence of his position come from the people . . . Somewhere between the insincere back-slapping of the politician and the autocratic bearing of a little man in a big job is to be found the proper demeanor of a Judge. Discourteous and high-handed treatment of witnesses and lawyers is wrong and no more justified on the part of a Judge than that of any other citizen. And any citizen or officer of the Court is entitled by actual right to courteous and respectful treatment.

The public has a right to expect that its Courts shall be publicly conducted—in the Court House. A sentence should not be pronounced in a criminal case until all sides have been heard publicly and proper consideration given to every angle. Then, when this is done, the reputation of our Courts and the esteem of the individual Judge suffers if the sentence is later reduced because of hotel conferences. No Judge should ever forget that he, personally, has no power except as he administers his trust for the people of the State, and that to let his personal affection or aversion for an attorney affect his actions is to usurp as his personal prerogative something that does not belong to him . . .

DEBT RESTRICTIONS

(Continued from page ten)

the exemptions remains to be fixed by the Legislature; some of the sponsors of the Amendment have indicated that they would ask only a \$300 exemption in the beginning, but the Legislature may set the figure at anything from nothing to the full \$1,000. And for another, the effect on local tax valuations, rates, and appropriations undoubtedly will vary considerably from county to county and city to city. However, it can safely be said that the result will be either to increase tax rates or valuations or to reduce tax revenues, depending upon the figure set by the Assembly and the action taken by the particular unit. Another factor to be considered is the possible effect on the attitude of the Federal Government and of private bond buyers toward the bonds of local units.

Bulletin Service

Opinions and rulings in this issue are from rulings of Attorney General and State Departments from September 18 to November 1

★
Prepared by
M. R. ALEXANDER

Key:

- (A.G.) Attorney General.
(L.G.C.) Local Government Commission.
(S.P.I.) Superintendent of Public Instruction.
(U.C.) Utilities Commission.

I. Ad valorem taxes.

A. Matters relating to tax listing and assessing.

3. Exemptions—property of State agencies.

To J. B. Lewis. (A.G.) We wrote you recently to the effect that property foreclosed under the Veterans' Loan Fund Act, and now in the name of the Commissioners of the Veterans' Loan Fund, was not subject to taxation. We think it fair to add that under the case of *Benson v. Johnston County*, 209 N. C. 751, a different conclusion might be reached and there might be authority under this case for the imposition of such taxes. However, the Department does not feel that the property in question is liable for this tax and has adopted the attitude of resisting its imposition and collection.

7. Exemptions—Federal Land Banks.

To L. J. Sears. Inquiry: Are first mortgages executed to Federal Land Banks or Joint Stock Land Banks liable to ad valorem taxation (1) when held by the bank to which they were executed and (2) if purchased and owned privately?

(A.G.) No, in both cases. Such mortgages are declared by the federal law under which these agencies are created to be instrumentalities of the United States government, and they retain their character notwithstanding that they are purchased and held privately. They are, therefore, not subject to ad valorem taxes by a governmental unit, nor is the income derived from them subject to taxation.

20. Valuation of real estate.

To J. H. Barrington. Inquiry: Do county appraisers have a right to value property in excess of the last sale price? May the County Commissioners refund taxes where the assessment was too high?

(A.G.) Under the Machinery Act appraisers are not bound by the sale price of property in assessing its value for taxes, although they may, of course, consider this factor with others.

The Commissioners have no authority to refund taxes simply because the assessment was too high. The taxpayer's remedy is an appeal from the Equalization Board to the State Board of Assessment.

B. Matters affecting tax collection.

5. Collector's commissions.

(A.G.) Section 805 (8) of the Machinery Act provides that prepayments of taxes before October 1 may be made to "the county or city accountant, city clerk, auditor, or treasurer, as the governing body may determine." Such official would not be entitled to commissions on taxes so paid, as it is not a matter of collection but prepayment, and the Statute does not provide for compensation.

14. Delinquent taxes—requirement of advertising.

To D. R. Fouts. Inquiry: Please construe C. S. 8014 relative to the location of the proper newspaper for tax advertising.

(A.G.) We think this Section gives the County Commissioners the option of publishing the advertisements either in a newspaper published in the county or in one published outside the county if nearest the property advertised.

As a matter of policy, we think the advertisements should always be in a newspaper published in the county. As a matter of law, we should think the courts would sustain an advertisement in a newspaper published nearest the property, although published outside the county.

65. Tax collection—garnishment.

To Zeb V. Long. Inquiry: May a county garnishee a note held by a third person for the collection of taxes on both personal and real property for the years 1932 and 1933? (A.G.) Yes, in the same way and manner as if these taxes were not due in the form of a note.

To W. P. Kelly. (A.G.) Chapter 112, Public Laws of 1935, provides that State employees' salaries may be attached for any taxes due by such employees to counties or cities of the State by way of garnishment in the same way and manner as now provided by law for garnishing private persons (See C. S. 8004). However, such garnishment, in our opinion, would not lie against the salaries of persons employed directly by agencies or instrumentalities of the Federal Government.

II. Poll taxes and dog taxes.

A. Levy of poll taxes.

To T. L. Covington. (A.G.) A person convicted of felony, although deprived of "citizenship," is not thereby made exempt from poll tax.

C. Municipal poll and dog taxes.

To J. A. Bell. Inquiry: May a town levy and collect poll tax in addition to that collected by the county? (A.G.) Yes. It has a right to charge a \$1 poll tax.

III. County and City license or privilege taxes.

A. Levy.

14. Privilege license—beer.

To L. R. Hughes. Inquiry: A beer dealer refuses to pay the town license tax levied under Chapter 216, Public Laws of 1933, on the ground that the town charter does not permit the sale of beer inside the town. Please advise.

(A.G.) In our opinion, Chapter 216, Public Laws of 1933, repeals all inconsistent laws, and the town may collect the tax.

To J. Turnage. Inquiry: May municipalities levy a license tax on beer and wine dealers outside the corporate limits? (A.G.) Yes, if within two miles of the limits. C. S. 3411 (11) (hh).

39. License tax on coal dealers.

To R. R. Kinney. Inquiry: Does Sec-

tion 112 (d) of the Revenue Act authorizing a municipal tax on wholesale and retail coal dealers apply to dealers soliciting orders in car load lots? (A.G.) Yes, in our opinion. The last sentence specifically includes "any person, firm or corporation soliciting orders for pool cars of coal. . . ."

40. License tax on peddlers.

To F. W. McGowen. Inquiry: If an independent oil dealer sells kerosene, motor oils, and greases from house to house, is he liable for peddlers' license? (A.G.) Yes, if he peddles such products without having previous orders and sells to any person who may purchase.

To D. C. Miller. Inquiry: Is a World War veteran exempted from payment of the peddlers' tax? (A.G.) Yes, upon application to the County Commissioners and proper proof that he is a veteran, a bona fide resident of the State for 12 or more months, and disabled.

47. License tax on slot machines.

To F. L. Kelly. Inquiry: Does the slot machine tax apply to vending machines and music machines? (A.G.) Section 130 (6) of the Revenue Act, fixing taxes on slot machines, exempts machines owned and operated by retail merchants in their own places of business for delivering merchandise. However, the first paragraph specifically levies a tax on music slot machines.

To A. H. Graham. Inquiry: What tax is imposed on music slot machines which have slots for 5c, 10c, and 25c, and play 1, 2, and 5 pieces for these respective amounts? (A.G.) The Commissioner of Revenue has construed Section 130 of the Revenue Act as requiring payment of State license tax of only \$20 on such machines. The ruling takes the view that the machine requires a deposit of 5c and that the other slots are merely multiple operations of the required amount of 5c.

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

To Mrs. C. L. Abrams. Inquiry: Has a town power to levy an occupational license tax of \$20 on motor express companies receiving and delivering shipments in the town, the same as it taxes railway express companies?

(A.G.) In the opinion of this Department a town may not levy any privilege or franchise tax on motor vehicle carriers in excess of the \$1 limitation fixed by C. S. 2621 (31) (c).

70. License taxes on chain stores.

To W. F. Snuggs. (A.G.) In our opinion a business is not exempted from payment of chain store taxes to a city or town by reason of the fact that it has paid privilege tax under Section 161 of the Revenue Act.

To K. McKay. Inquiry: Is a drug store with a branch store subject to a \$50 chain store tax by the city? (A.G.) Yes, for each store except the one designated as the principal store in the chain. See Section 162, Chapter 371, Public Laws of 1935.

B. Collection of license taxes.

15. Penalties for non-payment.

To G. T. Davis. Inquiry: What methods do the statutes provide for enforcement of county license taxes?

(A.G.) Under C. S. 7880 (104) (b), engaging in a business subject to tax without obtaining license makes the offender guilty of a misdemeanor. The last paragraph says that the provisions apply to taxes levied by counties.

Under this provision we are of the

opinion that you would be justified in indicting any person engaging in business subject to tax without its payment. In addition, it is our opinion that the Sheriff could levy on any property belonging to the taxpayer found in the county and sell it for unpaid taxes in the same manner that levies are made for poll taxes, etc.

IV. Public schools.

A. Mechanics of handling of school funds.

To P. G. Gallop. Inquiry: The Board of Education desires an external audit of the county school funds by a disinterested outsider. But the County Commissioners do not approve the appropriation for the audit and say it can be made by the county accountant. Please give your ruling.

(S.P.I.) The law provides that the county accountant may make the audit. However, if your Board can present sufficient reasons for your position, we suggest that you take the matter up with the Local Government Commission, which has the direction and approval of local auditing contracts. So far as our Department is concerned, we have no jurisdiction except to insist that a copy of the audit be filed in this Office.

B. Powers and duties of counties.

69. Districting attendance and assigning pupils.

To R. A. Nunn. (A.G.) We do not think that residents of one school district have a legal right to choose a school outside the district and cause their children to attend. Under the existing law, as a matter of convenience, we think this could be arranged to the satisfaction of all parties by action of the local school authorities and the County Board of Education.

D. Powers and duties of present school districts and agencies.

5. Erection of school buildings.

To I. B. Hudson. Inquiry: What agency is charged with the construction of new school buildings and facilities needed by a city administrative unit?

(S.P.I.) The only agency that can now provide for the construction of new school buildings is the Board of County Commissioners.

6. Location of school buildings.

To Mrs. C. M. Hardy. (S.P.I.) Under the present law the County Board of Education and the State School Commission are charged with the responsibility of determining the location of the various schools in your county. We suggest that you present your request regarding the retention of the present location of your school to the County Board of Education.

35. Allotment of teachers.

To V. J. Thompson. (S.P.I.) All matters relating to the allocation of teachers to city and county schools are handled by and taken up with the State School Commission.

40. Transportation of pupils.

To O. A. Dupree. (S.P.I.) Matters regarding school busses are handled by and should be taken up with the State School Commission.

F. School officials.

5. County Board—rules respecting teachers and schools.

To Mrs. E. N. Atkinson. (S.P.I.) The length of the school day is determined by the County Board of Education for all schools under its jurisdiction and by the board of trustees of all other schools. Any proposals for modifications should be presented to the agencies named above. How-

ever, the law provides that the minimum time for which teachers shall be employed in the school room or on the school ground in supervising the activities of children shall be not less than six hours. The only exception is in the case of rural schools in certain seasons when farm needs demand it. See Section 33, Public School Law.

10. Trustees of city administrative units—election.

To R. C. Zimmerman. Inquiry: Where an outlying district is added to a city administrative school unit, are qualified voters in the new territory entitled to participate in electing the Board of Trustees for the district? (S.P.I.) Yes.

49. Principals and teachers—authority and control.

To M. Austin. Inquiry: What authority do principals have over children off the school grounds at the lunch hour?

(S.P.I.) It is our understanding that under the law a principal stands "in loco parentis" during the school day. Under the established custom he would have the right to enforce the regulations of the school from the time the student leaves home in the morning until he returns in the afternoon, except by specific parental requests for exemption on necessary occasions.

50. Principals and teachers—election and contracts.

To J. E. Redfern. (S.P.I.) Section 7 of the School Machinery Act provides for the election of principals and teachers by district committees subject to the approval of the county superintendent and county board of education. In case of a controversy between the district committee and the county authorities, in my opinion, an appeal would lie to the courts if the controversy can not be settled by arbitration.

G. Poll taxes, dog taxes, fines, and forfeitures accruing to schools.

20. Fines resulting from activities of State Patrol.

To S. W. Payne. Inquiry: Do fees collected by State Patrolmen for fines go to the school or county general fund? (A.G.) The North Carolina Constitution provides that all fines and forfeitures go to the school fund. Therefore, fees collected through State Patrolmen in criminal cases should go to the school fund.

50. Objects for which such funds may be spent.

To T. G. Furr. Inquiry: Do the County Board of Education or the County Commissioners have charge of disbursing school funds derived from fines, forfeitures, and dog taxes?

(A.G.) While the set-up as to maintenance of plant and fixed charges should be presented in the budget, nevertheless the Board of Education may allocate fines, forfeitures, penalties, dog taxes, and poll taxes, and proceeds applicable to school purposes obtained from all sources except State funds, to the schools according to their needs, but they must be used for maintenance of plant, fixed charges, and capital outlay.

However, where it may be found necessary, application may be made to the State School Commission to use any of the funds in question to supplement any object or item in the current expense budget. Of course, the County Commissioners are not concerned in such an application, and when it is allowed, if the funds referred to are not sufficient for the purposes named in this paragraph, then it is manda-

To County and City School Superintendents:

An examination of the budgets of the various administrative units indicates that a number of teachers have been employed who do not hold certificates. We wish to call your attention to C. S. 5515. This makes it illegal for any board of trustees or school committee to keep in service a superintendent, principal, supervisor or teacher who does not hold a certificate in compliance with law. It also forbids superintendents to approve and treasurers to pay the salaries of such persons out of school funds. The only exception is in the employment of substitute or emergency teachers, which may be done under such rules as the County Board prescribes. We feel it our duty to call this law to the attention of the various superintendents in order that they may avoid future embarrassment.

CLYDE A. ERWIN,
Supt. of Pub. Instr.

tory upon the Commissioners to levy sufficient taxes to provide for the maintenance of plant, fixed charges, and capital outlay, outside of and beyond the proceeds of fines, forfeitures, etc.

H. School health laws.

3. Health certificates.

To A. J. Bell. Inquiry: Are health certificates required of public school bus drivers? (S.P.I.) In our opinion, Section 159 of the Public School law requires school bus drivers and all other school employees to have health certificates.

I. School property.

10. Disposition of school property.

To J. E. McLean. Inquiry: Is there any way for the County Board of Education to sell a small piece of property at private sale to the town without having to conform to the regular statute governing sale of school property?

(S.P.I.) We are sorry but in our opinion your Board is without authority to dispose of any property held by it except by public sale duly advertised.

20. Use of school buildings for other purposes.

To N. V. Shuford. Inquiry: What is your ruling in regard to holding elections in school buildings on school days? If it is necessary to stop school that day, must the day be made up?

(S.P.I.) Section 71 of the Public School Law provides that the County Board of Education or the Board of Trustees are authorized to make rules and regulations governing the use of school property. In my opinion, neither the State Department nor the School Commission has authority

to exercise jurisdiction in the matter. If it is necessary to close school on election day, the law would require it to be made up, as the School Machinery Act does not provide for any loss of time.

J. School books.

10. Establishing rental system.

To B. A. Simpson. (S.P.J.) The last Legislature established in North Carolina a Textbook Purchase and Rental system. The installation of this system in each county or city administrative unit is dependent upon the governing board in the unit. If your county has not come under the provisions of the Act, we suggest that you confer with the officials of your local board about the matter.

V. Matters affecting county and city finance.

H. Issue of notes.

20. Tax anticipation notes.

To H. M. Ratcliff. Inquiry: One of the proposed amendments to the State Constitution provides that the General Assembly shall have power to authorize municipalities to borrow in anticipation of the "collection of taxes due and payable within the fiscal year to an amount not exceeding 50% of such taxes." Does this mean 50% of the taxes payable within the fiscal year or 50% of the taxes due and unpaid within the fiscal year at the time the municipality proposes to borrow?

(A.G.) We think this is to be construed as meaning the taxes which are uncollected at the time the obligation is made, and does not take into consideration the taxes already paid.

VI. Miscellaneous matters affecting counties.

A. Contractual powers.

20. Soil improvement associations.

To O. F. McCrary. Inquiry: A county has furnished or underwritten the purchase of terracing equipment under Chapter 172, Public Laws of 1935, and some of the farmers have failed to pay for the work done on their lands. May the county add the charges to their tax bills?

(A.G.) We do not think that your construction of Section 6 of this Act is quite accurate. The County's remedy is a lien upon the land, which may be enforced as provided by law for the enforcement of deeds of trust or real estate mortgages. Under this, the amount due the county, or the amount necessary to indemnify the county, can not be merely added to and collected as taxes.

VII. Miscellaneous matters affecting cities.

K. Appropriations and grants.

2. Public schools.

To R. S. Jackson. Inquiry: Your Office has ruled that our town has no authority to levy taxes to provide for the teaching of music in the local school. But may it appropriate funds on hand for this purpose?

(A.G.) We think so, as this is a public purpose, and a town may appropriate and spend money for things which are public purposes though not necessary expenses, if it has on hand funds available for such purpose and does not have to levy a tax to provide for same. I believe this appropriation would come within this principle. See *Nash v. Monroe*, 198 N. C. 306.

VIII. Matters affecting chiefly particular local officials.

B. Clerks of the Superior Court.

1. Salary, costs, and fees.

To F. F. Church. Inquiry: In regard to fees for the commitment of inebriates under C. S. 3903, may not the Clerk col-

lect the cost from the petitioner under C. S. 3849 for filing the petition, affidavits, etc. (A.G.) Yes.

10. Collection of process tax.

To M. D. Owens. (A.G.) You are correct in your opinion that Federal Land Banks instituting actions in the Superior Courts are not subject to payment of the process tax levied by the Revenue Act.

20. Criminal appeals.

To D. M. Clark. Inquiry: In view of the opinion in *State v. Moore*, filed September 23, we should like to have your opinion as to what should be done about appeals taken during the week of August 31. In one case a Judge fixed the time at 60 days for the Defendant to serve case and 60 days for the State thereafter, etc. According to the ruling in *State v. Moore* it would seem that the Defendant would have to have the case docketed and move for certiorari, or else the State could have it docketed and the appeal dismissed. Please advise.

(A.G.) A criminal case tried during the week beginning August 31, and in which judgment was rendered either on August 31 or subsequently, is not required under the statute to be sent up to the Supreme Court until the next succeeding term; although if sent up it will be heard. See Rules 5 and 17 of Supreme Court. The latter reads in part: "A transcript of the record on appeal from a court in a county in which the court shall be held during the term of this court may be filed at such term or at the next succeeding term."

23. Summons in civil actions.

To J. W. Donley. Inquiry: Does the law require the Clerk to fill out and prepare summons and copies in civil actions? There are several hundred tax suits to be started, and it works a great hardship on the Clerk when the attorney asks that these be prepared by him.

(A.G.) We are of the opinion that the law does not contemplate that the Clerk shall be required to fill out and prepare summons in actions such as you refer. You, of course, would be required to sign the summons, but we do not think you would be required to go so far as to fill them out.

25. Commitment of inebriates to State Hospital.

To M. D. Owens. (A.G.) We are of the opinion that the form for commitment of inebriates is preferable which contains a warrant for the arrest of the inebriate in order that he may be brought before the Clerk for a hearing.

To Dr. J. W. Ashby. Inquiry: Does the statute require 10 days' notice of hearing before the Clerk in a petition for the commitment of an inebriate to the State Hospital? (A.G.) No. In our opinion, a reasonable time would be sufficient, but we would hesitate to say just what a reasonable time would be.

29. Clerk's bond.

To W. J. Beale. (A.G.) This Office is of the opinion that, in the absence of any law relating to the premium on your bond as Clerk, payment of same by your county would be a legitimate charge and should, in our opinion, be paid by the county.

70. Entries on judgment docket.

To J. E. Swain. Inquiry: C. S. 7645 seems to require the State Highway and Public Works Commission to furnish copies of pardons and paroles to the Clerks in each county in which the offenders were convicted and to require the

Clerks to make entries upon their dockets. However, no such records have been sent to this office recently, and I am anxious to know if the practice is still followed.

(A.G.) The statute has apparently fallen into disuse. I am sending a copy of this letter to the State Highway and Public Works Commission. You might also communicate with its counsel, Charles Ross, about the requirement.

73. Process for enforcement of judgments.

To A. L. Hux. (A.G.) When there has been an execution sale, it is not subject to an upset bid in any court. *Weir v. Weir*, 196 N. C. 268. However, if there has been a sale under order of the court and subject to confirmation by the court, any re-opening of the matter or any consideration of higher bids should take place in the court in which suit was commenced and judgment rendered.

74. Contempt orders.

To C. A. Ramsey. Inquiry: In the case of a contempt order involving a jail sentence to enforce payment of alimony, may the person committed take the pauper's oath and secure his release, or should he be held in jail until he complies with the court order?

(A.G.) Where the purpose of a contempt order is to enforce an order of the court, its use is incidental, and it can not be held superior to constitutional rights of the person in contempt where there is any conflict, and the Constitution prohibits imprisonment for debt. Therefore, it has always been held that such a person may have the benefit of the insolvent debtor's oath, and when the conditions have been complied with justifying his release under oath the person must be discharged.

D. Registers of deeds.

1. Fees.

To L. L. Fisher. Inquiry: What fee may a Register charge for registering a deed? (A.G.) C. S. 3906 sets a fee of 80c for registering a deed containing not more than three copy sheets and an additional 10c for each additional sheet. The duties relating to the register of deeds are fully set forth in C. S. 2389 and following.

20. Cancellation of mortgages.

To J. C. Spence, Jr. Inquiry: May a Register record and cancel mortgages on record in his office to which he is a party? May he issue a license for his own marriage? (A.G.) Yes, these are ministerial acts in which the Register has no discretion as to performance when the legal conditions have been met.

K. Coroners.

10. Inquests.

To J. R. Terry. Inquiry: Please refer me to the sections of the Code relating to the duties of Coroners and particularly the situations when necessary to hold an inquest? (A.G.) C. S. 1014 to 1022 (b) and particularly C. S. 1020 (1).

L. Local law enforcement officers.

25. Prohibition—Wine Law.

To R. G. Cherry. (A.G.) This Office has ruled consistently that importation of wine into this State was not permitted by the Domestic Wine Act, and that, conceding the constitutionality of the act, such action was a violation of the prohibition laws. Even if the courts should hold the law unconstitutional by reason of the discrimination between domestic and foreign wines, I am unable to see how such unconstitutionality would permit the importation and sale of foreign wines.

30. Slot machines.

To T. K. Carlton. Inquiry: Please give

me a ruling as to whether the game of skee-ball comes within the prohibition of the Slot Machine Act.

(A.G.) It is against the policy of this Department to pass on the legality of any particular slot machine no matter how plain the case may be. We can only reiterate what you already know, that is, where chance enters substantially into the operation of the machine it is illegal under the statute. But where the element of chance is eliminated and that of skill is substituted or is exclusively present, the device would not be illegal.

P. Recorders' and County Courts.

5. Establishment.

To F. D. B. Harding. (A.G.) C. S. 1608, providing for the establishment of Recorders' Courts by the Commissioners in the several counties, exempts the 17th Judicial District from its operation. As your county is in that district, no such court can be established therein by virtue of this authority.

T. Justices of the Peace.

1. Fees.

To L. A. Overcash. (A.G.) The fees due Justices with pertinent references to various counties which have a special fee system are listed in C. S. 3923. All information you desire may be found in this section.

To H. H. Koonts. Inquiry: Is a Justice justified in charging and collecting a removal fee at the time a case is removed from his court to another?

(A.G.) In criminal cases Justices and other officials are not authorized to demand their fees in advance. The costs follow the case through to its final determination, and the costs are there fixed and collected. When a case is removed you are entitled to your fee only after the

final determination of the case and collection of costs.

10. Jurisdiction.

To Arthur Fulk. Inquiry: Does a magistrate have jurisdiction over a criminal prosecution for operation of an automobile after a driver's license has been revoked?

(A.G.) No. The Act makes this a misdemeanor, punishable by imprisonment of not more than six months and a fine of not more than \$500, which would put it outside the jurisdiction of a magistrate.

11. Right to sentence to roads.

To G. R. Hughes. Inquiry: Would it be within the jurisdiction of a Justice to sentence a defendant to work on the roads under the supervision of the State Highway and Public Works Commission rather than to remain in the county jail?

(A.G.) C. S. 1359, providing that a magistrate may sentence a defendant to imprisonment and that he may be assigned to work on the public roads of the county, was held valid in *State v. Young*, 138 N. C. 571, and *State v. Weathers*, 98 N. C. 685.

Y. Game Wardens.

5. Powers and duties.

To H. A. Dupree. Inquiry: Does a forest and game protector in one county have a legal right to go into a second county and arrest a person for violations of the game laws?

(A.G.) Yes, Section 8 (d), Chapter 486, Public Laws of 1935, provides that the Commissioner and each of his deputies have power to execute all warrants issued for violations of the North Carolina game laws. In other words, they have State-wide authority to execute the powers of public officers for enforcement of the provisions of the North Carolina Game Laws.

WPA PROJECTS

(Continued from page eleven)

Marshall	842	4,222
Pasquotank County		1,095
Shelby	1,050	5,227
Swain County	473	2,458
Taylorsville, Alexander Co.	880	4,031
Transylvania County	156	1,893
Washington County	100	1,380
West Jefferson	270	5,746

Sewing Rooms

Monroe	\$ 850	\$16,492
Pender County	800	11,625
Person County	700	15,453
Rockingham County	3,525	23,022
Stanley County	4,325	13,078
Whiteville, Columbus Co.	500	15,000

Hot School Lunches

Burgaw	\$ 300	\$1,160
Burke County	2,000	5,964
Clinton	600	2,500
Durham County	1,000	9,978
Elizabethtown	500	2,317
Fayetteville	800	9,760
Raeford	500	1,624
Tyrrell County		870
Washington County		870
Wilmington	600	5,100

Miscellaneous Projects

Asheville: Sanitary Sewer	\$ 304	\$ 1,550
Atlantic, Carteret Co.:		
Channel Dredging	2,974	19,223
Buncombe County:		
Drainage	892	6,946
Dare County: Restoration of Ft. Raleigh	1,927	6,197
District 2: Airmarking		
35 Towns		2,126
Morganton: Landscaping		
Public Property		2,482
Weaverville: Replacing Water Mains	6,829	22,163

MUNICIPAL BOND TRENDS

Security	Bid	Asked
N. C. Gen. Fund, 2½'s, 1945	2.20%	2.10%
N. C. Gen. Fund, 3½'s, 1946	2.50%	2.40%
N. C. Hwy., 4's, 7-1-50	3.10%	3.00%
N. C. Hwy., 4½'s, 1-1-51	3.10%	3.00%
N. C. Hwy., 4½'s, 1-1-58	3.15%	3.05%
Pasquotank County, Road, 4¾'s, 7-1-50	4.50%	4.30%
Craven County, Various C/D's	57 Flat	60 Flat
New Hanover County, Courthouse, 5's, 1-1-48	3.35%	3.25%
Wayne County, Road, 4¾'s, 12-1-55	4.25%	4.15%
Johnston County, Hwy., 5's, 4-1-50	97	100
Robeson County, R. & B. Ref., 4¾'s, 5-1-49	3.70%	3.60%
Durham County, R. & B., 6's, 1-1-45	3¼%	3.15%
Guilford County, Hwy., 5¼'s, 3-1-43	3.20%	3.10%
Rowan County, Fdg., 4¼'s, 5-1-55	3.75%	3.60%
Mecklenburg County, Jail, 4¼'s, 5-1-55	3.15%	3.00%
Gaston County, R. & B., 5's, 10-1-49	3.45%	3.30%
Rutherford County, Sch., 4½'s, 1-1-40	92	94
Buncombe County, C/D's	37½ Flat	38½ Flat
Haywood County, R. & B., 5's 7-1-54	4.70%	4.60%
Forsyth County, Ref., 4¾'s, 7-1-53	3.30%	3.20%
Catawba County, Rd., 4¾'s, 3-1-52	3.75%	3.60%
Wake County, Rd., 4¾'s, 1950	3.75%	3.60%
Wilmington, P. I., 4½'s, 1-1-51	3.50%	3.40%
New Bern, Sch. Fdg., 5's, 11-1-50	84 Flat	87 Flat
Greenville, Sch. Bldg., 5's, 7-1-45	3.70%	3.60%
Fayetteville, W. & S., 5's, 2-1-51	3.85%	3.70%
Goldboro, St., 5's, 1-1-50	4.10%	4.00%
Raleigh, St. Imp., 4½'s, 10-1-43	3.50%	3.40%
Durham, W. & S., 4½'s, 1-1-54	3.30%	3.20%

Quotations by Courtesy of R. S. Dickson & Co.



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Choosing a good bond may be simpler than choosing the best bond for your purpose. A good investment for one person is usually not the best for another. We should be pleased to furnish you investment counsel—to give freely of our knowledge so that you may benefit most fully from your selections.

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HALL & McCHESNEY INC
SYRACUSE, N. Y.

ANNOUNCEMENT of REDUCTION in RATES for ELECTRICITY and GAS!

The Duke Power Company is pleased to announce that the North Carolina Utilities Commission and the South Carolina Public Service Commission have approved readjustments and reductions in its rate schedules for electricity and gas which, based on consumption during the past 12 months, will result in savings to its customers of \$1,100,000.00 annually. These new rate schedules will be effective on meter readings after November 1, 1936.

The savings that will result to customers in the various departments of the business will be as follows:

Electric Service:	
Residential Service	\$ 174,000
Commercial Lighting Service	197,000
Textile Service	507,000
Medium Power Users	60,000
Small Power Users	35,000
Resale Service	65,000
Total Electric Service	\$1,038,000
Gas and Water Service	62,000
TOTAL	\$1,100,000

The new residential schedule No. 1-R, for residential electric service, is as follows:

80 cents for the first 10 Kwh, or less, used per month
5 cents per Kwh for the next 20 Kwh used per month
3½ cents per Kwh for the next 20 Kwh used per month
2½ cents per Kwh for all over 50 Kwh used per month

The new schedule No. 1-C, for commercial lighting service is as follows:

80 cents for the first 10 Kwh, or less, used per month
4.5 cents per Kwh for the next 90 Kwh used per month
4.0 cents per Kwh for the next 400 Kwh used per month
3.0 cents per Kwh for the next 500 Kwh used per month
2.5 cents per Kwh for the next 1000 Kwh used per month
1.9 cents per Kwh for all over 2000 Kwh used per month

Under schedule No. 2-B for retail electric power service the minimum hereafter for customers taking all of their power requirements from the Duke Power Company will be 75 cents instead of \$1.00 per H.P., of connected load up to 10 H.P., and 50 cents instead of 75 cents per H.P., of connected load over 10 H.P.

Schedule No. 2 (Optional) for general gas service is as follows:

First 200 cu. ft., or less, used per month \$1.25
Next 800 cu. ft. used per month 13½c per 100 cu. ft.
Next 3,000 cu. ft. used per month 10c per 100 cu. ft.
Next 496,000 cu. ft. used per month 7c per 100 cu. ft.
All over 500,000 cu. ft. used per month 6c per 100 cu. ft.

Through the changes in the above schedule all service above 1000 cu. ft. per month will be billed at \$1.00 per thousand cu. ft., or less, whereas the 10 cents per hundred rate applied under the former schedule after the use of 2000 cu. ft.

DUKE POWER CO.
Charlotte, N. C.



Generate Your Own Electricity for less than 1c per K.W.H.

This small community shown above has solved its electric power problems with two "Caterpillar" D6600 Diesel Engines directly, connected to Westinghouse 31.3 KVA, 240 V generators. In addition to supplying power for street lights and interior lighting these generator sets furnish power for electric signs, refrigerator systems and garage appliances. Because they operate on low cost diesel fuels, these "Caterpillars" are supplying power for less than 1c per K.W.H. Investigate "Caterpillar" Diesel electric generator sets now. Available in 5 different sizes there is a model to fit numerous small community power needs.

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