

IN THIS ISSUE

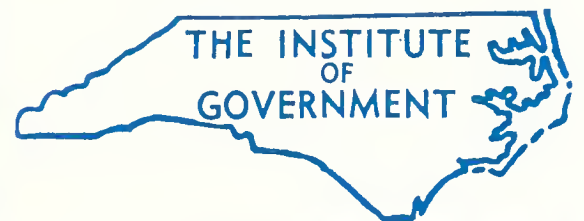


NEW HANOVER COURT HOUSE AND
ANNEX (Cover)

DIRECTORY OF THE NEW CITY
OFFICIALS

ADMINISTRATIVE PROBLEMS AND
QUESTIONS RAISED BY THE NEW
LAWS WITH 160 OFFICIAL
RULINGS BY THE ATTORNEY
GENERAL AND STATE
DEPARTMENTS

NEWS AND RULINGS OF INTEREST TO
PUBLIC OFFICIALS AND LAWYERS



STORAGE COPY

POPULAR GOVERNMENT

Regular Services

GUIDEBOOKS FOR OFFICIALS

bringing together the laws, cases, rulings, and actual practices relating to the chief offices.

STATE AND DISTRICT INSTITUTES AND CONFERENCES

for the interpretation of new laws, imparting of information, and discussion of common problems.

PERIODIC BULLETINS AND SUMMARIES

on new laws, cases, and rulings; Federal and State agencies and activities, etc.

MONTHLY MAGAZINE

summarizing new developments, methods, and practices to keep the official's information up-to-date at all times.

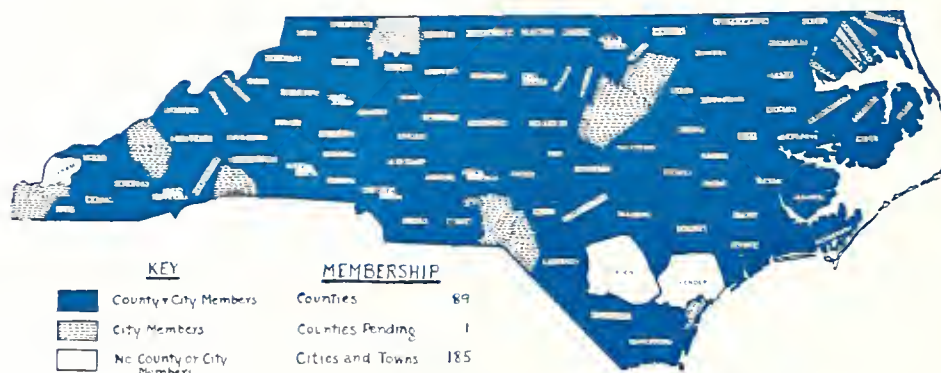
GENERAL INFORMATION AND CONSULTING SERVICE

covering any phase, problem or question in the work of any of the unit's officials.

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County and City Members

INSTITUTE OF GOVERNMENT -- CITY AND COUNTY MEMBERS



ATTEST and INVITE

The Importance and Value
of the Institute Services

The Other Local Units
to Join in This Program

Your County and City owe it to their Officials and Taxpayers to secure the benefits of the services and participate in the activities of this co-operative, non-profit organization of the cities and counties.

See That a Membership in the Institute
Is Placed in Your 1937-38 Budget

—FOR FULL INFORMATION WRITE—

Institute of Government

CHAPEL HILL, N. C.

Important New Services

Just Released

Calendar of Duties of City and County Officials.

Directory of New City Officials.

In Preparation

Revised Guidebooks on Tax Collection and Foreclosure and Tax Listing and Assessing (embracing the new laws, cases, practices).

Guidebook for Law Enforcing Officers, covering not only the laws but the latest practices and techniques.

Directory of State and Federal Services to Local Units.

Materials Begun

Guidebook on Special Assessments.

Guidebook on Governmental Accounting and Practice.

Guidebook for Welfare Officials.

Special Studies on Recent Trends in Local Legislation, Property Classification Systems, Tax Limitations and Homestead Exemptions in other states.

On Schedule

Guidebook on Privilege Taxes.

Guidebook on Levy of Property Taxes.

Guidebook on Public Purchasing.

Guidebook for Public Health Officers.

POPULAR GOVERNMENT

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MAY-JUNE
1937

Tax Problems and Queries New and Old

THE major changes in the tax listing and assessing laws were summarized in the March-April issue of POPULAR GOVERNMENT, and there were very few laws affecting collection of taxes and special assessments. However, judging from inquiries received either by the Attorney General or the Institute, there are several matters about which considerable confusion exists. The following questions and answers are designed to clarify some of these points.

Under 1937 laws, what penalties and interest are to be charged on delinquent taxes?

a. The 1937 laws make no changes in penalties and interest on 1936 and prior taxes.

b. Beginning with 1937 taxes, the following penalties are to be charged: February 2 following due date to March 1, inclusive—1%; March 2 to April 1, inclusive—2%; April 2 to May 1, inclusive—3%; May 2 to June 1, inclusive—4%; on or after June 2—4%, plus $\frac{1}{2}$ of 1% per month or fraction thereof from June 2. As to taxes eventually included in tax sale certificates, this additional $\frac{1}{2}$ of 1% per month penalty continues to accrue until the sale date; and as to taxes not eventually included in certificates it continues to accrue indefinitely.

Discounts remain unchanged, and the certificate rate remains at 8% per annum, except in counties exempted from Chapter 560, Public Laws of 1933.

Statutory references: Machinery Act (Chapter 291, Public Laws of 1937), section 1403; Chapter 560, Public Laws of 1933.

When should certificate sales be held?

a. County sales should be held

By HENRY BRANDIS, Jr.
of the Staff of the Institute of Government

on the first Monday in September, 1937, for 1936 taxes, and on the same date in 1938 for 1937 taxes.

b. City sales should be held on the second Monday in September, 1937, for 1936 taxes, and on the same date in 1938 for 1937 taxes.

(In counties and cities exempted from Chapter 560, Public Laws of 1933, as amended by Chapter 114, Public Laws of 1937, the sales should be held on the first and second Mondays in June. In effect,

this means that in those counties and cities in which sales have been held in June for the past four years, sales will be in June this year and next year; and in all other counties and cities sales will be in September this year and next year. In the absence of further legislation by the 1939 General Assembly, all sales for 1938 and subsequent taxes will be in June.)

Statutory references: Chapter 114, Public Laws of 1937; Chapter 560, Public Laws of 1933; Chapter 213, Public Laws of 1927, sections 4, 5, and 6, which are sections 1334 (48), (49) and (50) in Michie's 1935 Code; Chapter 296, Public Laws of 1931, section 3, which is section 2969(r) of Michie's 1935 Code.

What debts can be deducted from solvent credits in connection with 1937 listing of solvent credits for county and city taxes?

Any *bona fide* debt owed by the taxpayer may be deducted from the tax value of the taxpayer's listed credits unless such deduction is prohibited by law. The Machinery Act expressly provides that the following are not *bona fide* debts, and consequently they cannot be used as deductions:

a. Taxes of any kind owed by the taxpayer.

b. Debts incurred to purchase assets which are not subject to taxation at the situs of such assets.

c. Reserves and secondary and contingent liabilities, unless there is a satisfactory showing that the taxpayer will actually be compelled to pay the debt or liability.

d. Debts owed by one corporation to another corporation, of which it is parent or subsidiary or closely affiliated by stock ownership, un-

QUESTION AND ANSWER SERVICE

The editors asked a representative group of local officials to name the most timely and useful subject for this issue. The unanimous answer was "The Administrative Problems and Questions Raised by the New Laws," and here it is.

In addition to the longer articles on selected topics, there will be found in the back of this number 160 official rulings of the Attorney General and State Departments clearing up troublesome questions raised by officials in cities and counties throughout the State.

It is hoped that this material will prove of similar value to other units, and if there are any topics or questions on which an official wishes further information, he is invited to send his inquiry to—Institute of Government, Chapel Hill, N. C.

less the credits created by such debts are listed for taxation at their situs.

In addition, the Attorney General has ruled a number of times that money borrowed against the cash surrender value of life insurance is not deductible.

Finally, the Machinery Act provides that a taxpayer may deduct only his portion of joint or joint and several debts, unless he shows that other obligors are insolvent.

Statutory reference: Machinery Act (Chapter 291, Public Laws of 1937), section 602, subsection (1).

Does the fact that a tax on bank deposits must be paid to the State on or before March 15, 1938, based on quarterly average balances during 1937, prevent such bank deposits from being subject to county and city property taxes for 1937?

No. See the Attorney General's ruling to Revenue Commissioner A. J. Maxwell, reported on page 18 of this magazine.

Statutory references: Revenue Act (Chapter 127, Public Laws of 1937), sections 700 and 701; Machinery Act (Chapter 291, Public Laws of 1937), sections 304, 803, 908 and 1006.

How must cities secure their tax lists?

Cities and towns may, in the discretion of the governing body, either secure their lists directly from the county lists or may set up their own listing machinery. They must accept the valuations fixed by the county, except that cities and towns lying in more than one county may provide their own assessing machinery.

Statutory references: Machinery Act (Chapter 291, Public Laws of 1937), sections 1200, 1201 and 1202.

May the time for payment of special benefit assessments be extended?

Yes. House Bill 210 (Chapter 172, Public Laws of 1937) authorizes extension of the time for payment of special assessments by resolution adopted prior to July 1, 1938. Readers interested in the details of the procedure will have the new law if they read Chapter 126, Public Laws of 1935, which is section 2717(b) of Michie's 1935 Code, substituting "1938" for "1936" where the latter appears in the first sentence. Assessment installments already barred by the statute of limitations

probably could not be automatically revived by such extension.

What are the proper amounts of city and county license taxes on retailers of beer and wine?

a. City licenses:

(1) Beer—\$15 for "On Premises," \$10 for "Off Premises."

(2) Wine—\$15 for "On Premises," \$10 for "Off Premises." These figures cover the first license issued to one licensee, and for each additional license issued to the same licensee for an additional place of business the license fee increases progressively by 10% of the base tax.

b. County licenses:

(1) Beer—\$25 for either "On Premises" or "Off Premises."

(2) Wine—\$25 for either "On Premises" or "Off Premises." There is no provision for increase of the tax where several licenses are issued to the same licensee, the fee for each place of business remaining at \$25.

Both county and city license taxes are fixed expressly by the statute, which says that such licenses "shall be" the figures specified. Further, the statutes are so worded that separate licenses are required for wine sales and beer sales; and there is no express authority granted to counties and cities to issue license for sale of both for the price of one license. The amount of the wine license does not vary, regardless of whether the license is selling "fortified" or "unfortified" wines; and the same license will cover both types of sales.

An "on premises" beer license also covers permission to sell for "off premises" consumption. While the same provision is not expressly made as to wine, the Revenue Department has put a similar construction on this section.

County and city authorities should note the difference in the requirements for "On Premises" beer license and "On Premises" wine license. The latter may be issued only to hotels, cafes, cafeterias, and restaurants: (1) where prepared food is customarily sold; (2) which are licensed under section 127 of the Revenue Act (imposing the license tax on restaurants); and (3) which, at the time of application, have been given a Grade "A" rating by the

State Board of Health. Many places eligible for "On Premises" beer license are ineligible for "On Premises" wine license.

Statutory references: Article VI, Schedule F of the Revenue Act (Chapter 127, Public Laws of 1937), as amended by House Bill 838 (Chapter 249, Public Laws of 1937). (The pamphlet copies of the Revenue Act, available at the office of the Secretary of State, incorporate the changes made by the amending law.)



THIRTY YEARS OF SERVICE

Asheville comes forward with an outstanding candidate for service honors among employees not subject to political whims. Past Superintendent E. M. Israel (above) entered the service of the Asheville Water Department in 1900. He was a member of the old Asheville Volunteer Fire Department in the days of horse-drawn fire fighting apparatus, and was a member of the Hose Company when the Department captured the Tri-State cup in 1909. Mr. Israel also had a military career, being one of the volunteers to go to the Spanish American war.

Mr. Israel retired from active service in 1930, and for recreation, he hunts in winter and fishes in summer, and rumor says he catches some large ones (always too large to bring home). He is interested in the Salvation Army work, especially at Christmas time, when the officials are raising money for the destitute. He works at the Dime Board for a whole week and tells everyone who passes that way to "put a dime on the Board and watch me grin." "Puss," as he is best known to his friends is an enthusiastic Elk, Odd Fellow, and Royal Arcanum member.

When you visit Asheville, stop on the Square, look for a 250-pound gentleman with one of those smiles that won't fade (except while eating), and you have met a citizen whose motto has always been, "Service to his Fellow Man."—CONTRIBUTED BY A FRIEND.

Social Security Questions

Old Age Assistance and Aid to Dependent Children

What is the maximum amount a person may receive for: (1) *Old Age Assistance?*—\$30 a month. (2) *Aid to Dependent Children?*—\$18 per month for the first child and \$12 per month for each additional child in the same home, not to exceed \$65 for the same home, unless the State Board determines a larger sum is necessary.

What is the average amount that can be provided in North Carolina from the Federal, State, and County funds that are available?—\$12.20 per aged person per month and \$5.65 per child per month, as based on the experience of other states and on estimates of total needy in North Carolina.

Is each County required to provide the same amount for its needy young and aged?—No. Each county may set its own figure necessary to meet the needs of persons eligible for aid in the particular county. This will be done by the County Commissioners after estimates are submitted by the County Welfare Board. The estimates from all the counties will then be submitted to the State Board of Allotments and Appeal, which may revise the different Counties' requests to bring them within the amount of Federal and State funds available. The State Board's decision will be final, and when certified to a County, will bind the County as to the average rate of payment and the total funds to be raised for these purposes.

Will each recipient of aid in the same County receive the same amount?—No. The amount awarded to each individual is to be based on the need in the particular case. Some may receive less and some may receive more than the county average, subject to the maximums set out above. And the amount of assistance awarded in a particular case may be increased, reduced or even cancelled as changes in circumstances may warrant from time to time.

What proportion of the funds expended for Old Age Assistance within a given county must the county provide?—The county will usually

By HARRY W. McGALLIARD
of the Staff of the Institute of Government

provide one-fourth, the State one-fourth, and the Federal Government one-half. (Chapter 288, Public Laws of 1937, ss. 22, 62.)

What proportion of the funds expended for Aid to Needy Children within a given county must the county provide?—The county will usually provide one-third, the State one-third, and the Federal Government one-third. (Chapter 288, Public Laws of 1937, ss. 52, 62.)

How may a county raise its share of funds?—"Counties may provide the sums to be raised by them from any source of county income or revenue, (including borrowing in anticipation of collection of taxes) which may be available for use for such purposes by such counties." (Chapter 288, Public Laws of 1937, s. 63^{1/2}.)

Under what conditions is a county eligible to share in the State equalization fund?—A county is eligible for a share of the equalization fund only when it is necessary to impose higher than a ten-cent property tax rate in order to raise funds for the purposes of the Old Age Assistance and Dependent Children Act. (Chapter 288, Public Laws of 1937, s. 62.) If a county provides the necessary funds from sources other than taxation, it apparently would be ineligible to share in the equalization fund even though it provided a sum equalling more than a ten-cent rate.

What is the maximum amount which may be granted to a county from the equalization fund?—The State Board of Allotment and Appeal may not allot to any county a sum greater than three-fourths of the cost to the county in excess of the amount realized by the levy and collection of a ten-cent tax rate. (Chapter 288, Public Laws of 1937, s. 62.)

How will administrative costs of Old Age Assistance and Aid to Dependent Children be provided?—The State Board of Allotments and Appeal will allot the following sums from Federal funds to each county for administrative purposes: For

Old Age Assistance, 2^{1/2}% of the total expenditures for Old Age Assistance in the county: For *Aid to Dependent Children*, one-third of the cost of administration of Aid to Dependent Children in the county. Any additional amounts necessary for the proper administration of the acts will be divided between the State and the counties on a fifty-fifty basis. This means in effect that in the case of Aid to Dependent Children, the Federal, State and county governments will each provide one-third of the costs of administration. (Chapter 288, Public Laws of 1937, ss. 23, 53; Manual of State Welfare Board, Part IX.)

What procedure does the State Board of Public Welfare recommend for a County to follow in launching this program and in making provisions therefor in its 1937-38 Budget?—(1) Comb its present relief roll, and transfer all who are eligible to Old Age Assistance and Aid to Dependent Children on July 1. (2) Begin to receive applications on July 1 from others who may be eligible, and carefully investigate each applicant as to need and eligibility, following procedure outlined in Manual furnished to Counties for this purpose. (3) Make provision in 1937-38 Budget for proper amount for these purposes, as based on County's estimate and request, as revised by State Board and certified back to County. (4) Make usual provision for present relief cases who are found not eligible for transfer to Old Age Assistance and Aid to Dependent Children and who remain sole charges of County.

When will Federal and State funds be available for benefit payments and for administrative expenses?—Federal and State funds for these purposes will be available July 1. This will include funds to aid a County in adding any additional personnel in its Welfare Department necessary to handle applications for aid, which it is recommended shall be opened on this date. In cases of special need, a County may also secure an advance during the first quarter of the fiscal year, of the county's part of awards (to be deducted from later allotments for the same year).

Must each County have a full-time Superintendent of Public Welfare?—Yes. The Attorney General

has ruled that under Chapter 319, Public Laws of 1937, repealing Section 5016 of N. C. Code Ann. (Michie, 1935) and providing for the selection of County Superintendents of Public Welfare, a full-time Superintendent must be appointed in each county. Heretofore, County Superintendents of Public Instruction have served *ex officio* as Superintendents of Public Welfare in certain counties having a population of less than 32,000.

What qualifications are prescribed for a County Superintendent of Public Welfare?—Chapter 319, Public Laws of 1937, states generally that a Superintendent must be qualified by character, fitness, and experience to discharge the duties of the office. However, the appointment of a Superintendent must be approved by the State Board of Charities and Public Welfare. The State Board has prescribed minimum standards which apply in all cases except where the Superintendent has been in office prior to April, 1936: (a) He must have received a bachelor's degree from an accredited college. (In exceptional cases the Board will approve an appointment when the candidate has completed only two years' work in an accredited college.) (b) He must have studied one year or more in an accredited school of social work. (c) He must have had a minimum of one year's experience as a paid staff member of some social work agency. (A candidate who has completed a minimum of two years' work in an accredited college and who has had two years experience as a paid worker in a social work agency, may be provisionally approved on condition that he obtain one year of training in an accredited school of social work before January 1, 1941.)

What salaries will be paid the personnel employed on a case work staff of a County Welfare Department?—The following salary ranges are set out in the Manual issued by the State Board of Charities and Public Welfare: *Case work Supervisor*: \$125 to \$150 per month; *Case worker*: \$100 to \$125; *Junior case worker*: \$80 to \$100; *Case aide*: \$65 to \$85. Detailed requirements as to education, training, and experience are set out in Part II of the Manual.

Case and Comment

Municipal Airports — Public Purpose — Use of Surplus Funds — How far may a city go in using public funds for an airport, is the question in *Gossamer v. Durham*, 211 N. C. 687. The City had already purchased the site out of surplus funds, but part of the funds were derived from ad valorem taxes. It was admitted that the project constituted a *public purpose*, though not a *necessary expense*, and that *no vote* of the people had been had. Plaintiff taxpayers sought to have the purchase declared invalid, the property sold, and the proceeds converted back into the City treasury. The Supreme Court held that this was an "executed contract for the purchase of property for an admittedly public purpose" and that the "acquisition of the land from surplus funds was not beyond the power of the City and in no way offended the provisions of Article VII, section 7, of the Constitution." Neither party excepted to that part of the judgment restraining the City from expending money obtained from taxes for a municipal airport unless authorized by a vote. Judge Devin wrote, and the judgment in that respect was affirmed.

Municipal Golf Course — Personal Injuries — Negligence — The operation of a municipal golf course was held not to be a governmental function in *Lowe v. Gastonia*, 211 N. C. 564, and the Court sustained a judgment for damages against the City for injuries sustained by a caddy in a fall from a defective bridge on the course. The caddy was at least an invitee, the Court held, and the City owed him the duty to exercise reasonable care for his safety while he was on its premises as a caddy.

Refunding Bonds — Suit To Test Validity — Service by Publication — The constitutionality of the statutory method of testing validity of funding and refunding bonds of a local governmental unit by an action in Superior Court against its taxpayers and citizens with service by publication (Chapter 186, Public Laws of 1931, as amended by Chapter 290,

Public Laws of 1935, C. S. 2492, subsections 55-59) is settled in *Castevens v. Stanly County*, 211 N. C. 642. The act is not unconstitutional either on the ground that the statute confers non-judicial functions on the Superior Court, it was held, or that it denies due process of law to taxpayers or citizens. And the action is in the nature of a proceeding in rem, and service of summons by publication is sufficient although persons in the class served are not named in the summons. The Court also held that the judgment in the prior suit by the County to test the validity of the proposed refunding bonds was conclusive on a taxpayer in a second suit to test the validity of the bonds on the issues determined by the prior judgment.

School Buildings — County Bonds — Teacherages — The question whether the provision in the County
(Continued on page 24)

LOCAL GOVERNMENT CALENDAR

The Institute of Government's new Calendar of Local Officials for the fiscal year 1937-38 has just come from the press. The new edition, which sets out the duties of the various officials carrying definite dates for performance, is greatly expanded, listing 132 separate items and including the numerous new duties which the 1937 Assembly added for local officials. While the material is of chief interest to city and county governing bodies and tax and fiscal officials, it also embraces duties of school, welfare, and election boards and officials, ABC boards, Clerks, Registers, Sheriffs, and other officials. A supply of the 1937-38 Calendar, which is suitable for use on either wall or desk, has been mailed to each city and county member, and officials of member units may secure extra copies without cost by writing—Institute of Government, Chapel Hill, N. C.

1937 Directory of the New City Officials

EDITOR'S NOTE: *The list of cities and towns used in compiling this Directory was based on the incorporated municipalities over 500 as shown by the 1930 Census. The Directory includes every one of these cities over 1,000 and all save two of the towns between 500 and 1,000 (Norlina and Wingate). A number of towns under 500 sent in reports and have also been included. The names are based on official lists supplied by representatives of each municipality since the May elections and have been carefully compiled, edited, and*

checked for accuracy.

Each town which had not completed its organization and which had officials coming up for re-appointment within 90 days was asked to designate such officials, and these are denoted by an asterisk (). An attempt has also been made to show the main functions of the different officials in each town, listing in each case the official's chief position followed by the other functions which he performs. The key to the abbreviations used for the various positions is given below.*

Mayor—Mayor.
Counc.—Councilman.
Ald.—Alderman.
Com.—Commissioner.
CFi.—Commissioner of Finance.
CPW.—Commissioner of Public Works.
CPS.—Commissioner of Public Safety.
Judge—Judge of Municipal Court.
Solic.—Solicitor.
Ct. Clk.—Court Clerk.
Mgr.—Manager.
Atty.—Attorney.
FiOf.—Chief Finance Officer.
Clk.—City Clerk.

Acct.—Accountant.
Aud.—Auditor.
Treas.—Treasurer.
PAgt.—Purchasing Agent.
Tax Col.—Tax Collector.
CoP.—Chief of Police.
DPS.—Director of Public Safety.
FiCh.—Fire Chief.
DPW.—Chief Public Works Official.
DPU.—Director of Public Utilities.
Eng.—City Engineer.
SBl.—Supintendent of Buildings.
SW.—Superintendent of Water.

SS.—Superintendent of Streets.
SSCG.—Superintendent of Street Cleaning and Garbage.
SSD.—Superintendent of Sanitary Department.
SCom.—Sanitary Commissioner.
SSDP.—Superintendent of Sewage Disposal Plant.
SanInsp.—Sanitary Inspector.
SC.—Superintendent of Cemeteries.
BI.—Building Inspector.
Hof.—Health Officer.
Wof.—Welfare Officer.

ABERDEEN
Mayor F. D. Shamburger
Com. W. D. Caviness
Com. J. D. McNeill
Com. H. A. Gunter
Com. W. H. McNeill
Com. C. L. Guion
Atty. Johnson & McCluer
Clk. and Acct. Mrs. Evelyn H. Pleasants
CoP. K. G. Deaton
(also acts as Tax Col., SW., and SS.)
FiCh. C. F. Brasington
Bl. E. O. Freeman

Clk. H. P. Hamrick
(acts also as Treas. & Tax. Col.)
CoP. J. H. Randall
ANDREWS
Mayor and Hof. P. M. Reagan
Ald. G. W. Cover, Sr.
Ald. R. T. Heaton
Ald. F. S. Wilhide
Ald. and FiCh. W. D. Whitaker
Clk. C. F. Woodward
(also acts as Acct., Treas., and Tax Col.)
CoP. F. H. Mehaffey
(also acts as BI. and Hof.)
SW. and SS. C. W. Jones

Com. W. J. Armfield, Jr.
Com. W. F. Redding, Sr.
Com. J. F. White, Jr.
Com. Dr. O. L. Presnell
Mgr. W. E. Yow
(also acts as Acct., Treas., PAgt., and Tax Col.)
Atty. H. M. Robins
Clk. A. R. Winningham
CoP. D. C. Bulla
FiCh. C. Rush
DPW. E. D. Sykes
(also acts as Eng., SBl., SW., SS., and SC.)
Hof. Dr. G. H. Sumners
Wof. R. T. Lloyd

Ald. T. G. Worthington
Ald. W. J. Boyd
Ald. R. L. Turnage
Ald. J. D. Cannon
Judge J. B. Eure
Solic. Harry M. Brown
Ct. Clk. R. L. Davis
Mgr. A. W. Sawyer
(also acts as Treas., PAgt., Tax Col., Eng., SBl., SW., SS., and BI.)
Atty. J. B. Eure
Clk. S. M. Edwards
CoP. C. G. Moore
FiCh. J. E. Jones

AHOSKIE
Mayor W. W. Rogers
Counc. J. C. Sessoms
Counc. N. S. Godwin
Counc. E. R. Evans
Clk. J. H. Brett
(also acts as Treas. and Tax Col.)
CoP. W. G. Morris
(also acts as Hof.)
FiCh. Theo Mitchell
SW. L. T. Livermon
(also acts as SSCG. and SC.)

ANGIER
Mayor and PAgt. Carlie A. Gny
Ald. Van Powell
Ald. Wilbur R. Adams
Ald. and SS. Joe A. Nordan
Ald. Robert L. Young
Atty. Dupree and Strickland
Clk. and Acct. John E. Dupree
CoP. Sam Jones
(also acts as Tax Col., FiCh., and SW.)

ASHEVILLE
Mayor Robert M. Wells
Counc. Holmes Bryson
(Vice-Mayor)
Counc. J. E. Divelbiss, Jr.
Counc. Robert E. Shuford
Counc. H. G. Etheridge
Counc. C. R. Bamford
Counc. Eugene Carland
Mgr. P. M. Burdette
Atty. Philip C. Cocke, Jr.
Clk. Mrs. Glenn Morris
Acct. R. E. Currence
PAgt. Joe Nichols
Tax Col. F. J. Padgett
CoP. Charlie Dermid
FiCh. A. L. Duckett
DPW. Weldon Weir
Eng. R. L. Maynard
SB. T. C. Johnson
SS. Dan Furr
SSCG. P. Frady
Hof. John W. Williams
Wof. E. E. Connor

BAILEY
Mayor J. W. Eatman
Counc. D. C. Glover, Chmn
Counc. and SS. M. H. Griffin
Counc. & SSCG. E. B. Farmer
Atty. W. W. Scott
Clk. & Treas. A. B. Corbett
Tax. Col. & CoP. T. T. Antry

ALBEMARLE
Mayor M. J. Harris
Ald. H. Armfield
Ald. C. W. Gaddy
Ald. D. M. Morrow
Ald. W. T. Huckabee, Jr.
Ald. T. F. Morgan
Atty. R. L. Smith & Sons
Clk. and Treas. P. H. Carlton
Tax. Col. and PAgt. W. F. Snuggs
CoP. J. B. Little
FiCh. Dr. C. I. Miller
SW. George S. Moore
SS. R. P. Smith

ANSONVILLE
Mayor and PAgt. E. G. Waddell
Com. E. G. Kimbrough
Com. C. C. Ingold
Com. D. T. Wheelless
Com. A. H. Hensley
Com. G. E. Von Cannon
Atty. Taylor and Thomas
Clk. & Tax Col. R. E. Keelyn
CoP. J. L. Lefler

APEX
Mayor L. G. Jordan
Com. H. F. DeWitt
Com. G. T. Rogers
Com. L. H. Unchurch
Mgr. F. G. Cash
(also acts as Clk., Treas., PAgt., Tax Col., and CoP.)
Atty. R. W. Johnson, Jr.
SW. G. T. Rogers
SS. and SC. F. G. Cash

BANNER ELK
Mayor R. L. Lowe
Counc. J. H. Von Canon
Counc. W. L. Puckett
Counc. George H. Bunch
(also acts as Clk. and Treas.)
CoP. and Tax Col. Frank Marshall

ALEXANDER MILLS
Mayor S. A. Summey
Ald. E. W. Campfield
Ald. W. D. Holland
Ald. G. B. Holland
Ald. A. D. Abernathy
Ald. W. J. Laughridge
Atty. C. O. Ridings

ASHEBORO
Mayor W. A. Bunch
Com. J. M. Neely, Ch.

AULANDER
Mayor John R. Jenkins, Jr.
Com. R. A. Hollowell
Com. W. A. Cooke
Com. W. V. Hoggard
Clk. J. E. Cooke
(also acts as Treas. & Tax Col.)
CoP. and SW. B. C. Vick
AYDEN
Mayor J. B. Eure
Ald. S. M. Edwards

BEAUFORT
Mayor Bayard Taylor
Ald. Seth Gibbs
(acts also as Ch. Park Com.)
Ald. James Rumley
Ald. Dr. C. W. Lewis
Ald. D. W. Glover
Ald. Frank L. King
Atty. and Solic. James W. Mason*
Clk. T. M. Thomas, Jr.
(acts also as PAgt., Tax Col., and FiCh.)*
Aud. W. L. Stancil
CoP. W. R. Longest
(acts also as SS. and SC.)*
Eng. George J. Brooks*
SBl. and BI. D. M. Jones*
Hof. W. S. Chadwick*
Wof. Mrs. Ruth Roberts

BELHAVEN			BISCOE			B. B. Blair			Eng.			A. C. Linburg		
Mayor	J. W. Hines	Mayor	J. C. Reece	Ald.	S. C. Gettys	SW.	E. R. Thomas							
Ald.	George Cooper	Ald.	Davis D. Bruton	Ald.	Omer Hollifield	SS.	Cecil Isley							
Ald.	T. R. Rouse	Ald.	Van B. Hicks	Ald.	L. L. Moore	SC.	J. B. Vaughn							
Ald.	E. M. Woolard	Ald.	W. A. Lewis	Ald.	M. D. Thomas	BI.	Hobart Steele							
Ald.	J. H. Lupton	Ald. and Clk.	J. E. Baldwin	Clk. and Treas.	J. S. Carson	Hof.	G. D. Moser							
Ald.	W. C. Credle	CoP.	C. C. Wright	Tax Col.	J. M. Yelton	BURNSVILLE								
Judge	W. S. Riddick	BLACK CREEK			BREVARD			Mayor			Dover R. Fouts			
Atty.	H. T. Taylor	Mayor	J. M. Aycock	Mayor	A. H. Harris	Com.	C. E. Briggs							
Clk.	W. C. Harris	Com.	John T. Minshew	Ald.	R. J. Duckworth	Com.	J. A. Goodin							
(also acts as Treas. and		Com.	J. J. Skinner	Ald.	R. P. Kilpatrick	Com.	B. C. McIntosh							
PAGt.)		Com.	E. T. Bass	Ald.	F. E. Shuford	Com.	Rhea Penland							
Tax Col.	W. C. Swindell	Clk. and Tax Col.	L. A. Bass	Ald.	A. A. Trantham	Com. and Clk.	R. Y. Tilton							
CoP.	W. T. Stowe	Acct.	C. L. Willis	Ald.	J. E. Waters	Atty.	E. F. Watson							
FiCh. and BI.	Lester L. Johnson	CoP.	Wade Williamson	Atty.	R. H. Ramsey, Jr.	Tax Col. and Treas.								
SW.	H. J. Wilkinson	BLACK MOUNTAIN			Clk.	H. H. Patton	Alice Roland							
SS.	J. F. Smith	Mayor	J. T. Simpson	(also acts as Treas., PAGt.,		CoP. and SW.	Ed Bryant							
BELMONT			Ald.	W. H. Powlas	Tax Col., DPW., SW., and	FiCh.	Cecil Angel							
Mayor	C. W. Kale	Ald.	W. C. Greene	SS.)		(also acts as SW. and BI.)								
Counc.	S. P. Stowe	(also acts as SB., SW., and		Acct.	R. C. Freeland	CALYPSO								
Counc.	J. W. Armstrong	BI.)		CoP.	B. H. Freeman	Mayor	E. B. Cameron							
Counc.	J. M. Pressly	Ald. and SS.	J. L. Potter	FiCh.	J. S. Bromfield	Ald.	J. S. Sellers							
Clk.	H. B. Gaston	Atty.	W. C. Honeycutt	BI.	A. M. Case	Ald.	J. D. Sutton							
(also acts as Atty. and		Clk.	R. T. Greene	Hof.	Dr. G. B. Lynch	Ald.	Roy Taylor							
Treas.)		(also acts as Treas., PAGt.,		Mayor		Ald.	Albert Kelly							
CoP.	G. E. Hoover	Tax Col. and Ct. Clk.)		Ald.	I. H. Brite	Ald.	B. F. Minshaw							
(also acts as PAGt. and Tax		Acct.	A. H. Blake	Ald.	Yens Hansen	CoP.	Paul Grice							
Col.)		CoP.	Horace Simmons	Ald.	M. H. Moore	CANDOR								
FiCh.	W. M. Williams	FiCh.	H. A. Kerlee	Ald.	R. C. Potter	Mayor	E. L. Harris							
Eng.	W. T. Cox	SS.	J. L. Potter	Ald.	Gilbert Gaskins	Ald.	A. A. McDuffie							
SW.	G. E. Smith	Hof.	Dr. A. E. Knoefel, Sr.	Com.		Ald.	T. B. Green							
(also acts as SS. and SC.)		BLADENBORO			Com. and Tax Col.	G. T. Chandler	G. A. Munn							
Hof.	Dr. R. H. Parker	Mayor	J. A. Bridger	Mayor and PAGt.	D. E. Shaw	Ald.	C. I. Burkhead							
BENSON			Counc.	Ald.	M. A. Bolick	Ald. and Clk.	W. F. Haywood							
Mayor	J. Ed Johnson	Counc.	H. J. White	Ald.	L. R. Beamon	(also acts as Treas. and Tax								
Com.	Dr. C. W. Sanders	Counc.	C. O. Bridger	Ald.	B. B. Bishop	Col.)								
Com.	H. O. Dixon	Atty. and Tax Col.	J. W. Johnson	Ald.	T. C. Cloninger	Atty.	W. L. Currie							
Com.	J. F. Woodall	Clk.	Lloyd S. Elkins	Ald.	T. Manley Whitener	CoP.	J. M. Reid							
Com.	J. R. Burgess	CoP.	H. W. Freeman	Atty.	George Wentz	CANTON								
Clk.	Kate Johnson	(also acts as Treas., Acct.,	A. W. Watterson	Clk. and Treas.	Raymond Hollar	Mayor	J. Paul Murray							
(also acts as Treas. and Tax		Tax Col., PAGt., and FiCh.)		CoP. and Tax Col.	R. L. Austin	Counc.	C. L. Westmoreland							
Col.)		CoP.	D. P. Coffey	SW. and SS.		Counc.	C. Guy Hipps							
CoP.	T. T. Woodall	Com.	C. S. Prevette		BRYSAN CITY	Counc.	F. M. Byers							
FiCh.	H. O. Dixon	Com.	W. B. Castle	Mayor and PAGt.	T. D. Bryson, Jr.	Judge	Chester A. Cogburn							
Eng.	N. L. Duncan	Com.	J. H. Winkler		Thurman Leatherwood, Ch.	Solic.	T. A. Clark							
(also acts as SW. and SS.)		Atty.	J. E. Holshouser	Ald.	E. B. Whitaker	Ct. Clk. and Tax Col.	Way Kinsland*							
BENTON HEIGHTS			Clk.	H. P. Holshouser*	Ald.	Atty.	S. M. Robinson							
Mayor	J. P. King	(also acts as Treas., Acct.,		Ald.	E. C. Gibson	Clk. and Treas.	R. D. Coleman*							
Ald.	W. C. Helms	Tax Col., PAGt., and FiCh.)		Ald.	Faye Martin	Acct.	E. N. Coon*							
Ald.	Dock Helms	CoP.	Fred Hatley	Clk.	(also acts as Treas. and Tax	CoP.	A. G. Russell*							
Ald.	H. D. Fowler	(also acts as DPW., BI., SS.,		(also acts as Treas. and Tax	Col.)	FiCh.	C. L. Westmoreland*							
Ald.	G. G. Benton	and Hof.)		CoP.	E. H. Cornening	DPW.	J. C. Rickards*							
Ald.	J. V. Brooks	SW.	E. G. Pitts		Percival Bennett	BI.	Glenn Howell							
Atty.	W. B. Love	BOILING SPRINGS			SR. and BI.	John Beck	and R. K. Collins							
Clk.	Austin Brooks	Mayor	J. L. Lovelace	SW. and SS.	Claude Tallent	Hof.	Dr. Roy H. Moore							
(also acts as Treas. and		Ald.	E. B. Hamrick		CAROLINA BEACH									
Tax Col.)		Ald.	Grady McSwain	BURGAU			Mayor	Roy C. Fergus						
CoP. and Hof.	H. V. Tucker	Ald.	G. M. Greene	Mayor	W. H. Young	Ald. and Mayor	Pro-Tem							
FiCh. and BI.	C. R. Haywood	Ald.	E. W. Lipscomb	Counc.	W. C. Dicksey		J. O. Hinton							
SW. and SS.	O. E. Burges	Ald. and Clk.	W. C. Hamrick	Counc.	E. M. Farrior	Ald.	Horace T. King							
BETHEL			CoP.	M. A. Jolley	Counc.	J. H. Bannerman	Richard S. Rogers							
Mayor	J. W. Rook	BOLTON			Counc. and Treas.	W. C. Myers	W. G. Fountain							
(also acts as PAGt., SW. and		Mayor	G. T. Meyer	Counc. and Clk.		Atty.	Kellum & Humphrey							
SC.)		Counc.	J. P. Long		Mrs. P. R. Clark	Clk.	George W. Goodson							
Com.	W. C. Whitehurst	Counc.	P. P. Vereen	Atty.	C. L. Moore	(also acts as Treas., PAGt.,								
Com.	L. N. James	Counc.	W. A. Lee	Tax Col.	A. C. Blake	Tax Col., SS., and BI.)								
Com.	J. C. Smith	Counc.	H. A. Paxton	CoP. and SW.	J. B. Waddell	CoP.	William J. Smith							
Com.	S. C. Ives	BOONE			FiCh.	Charles Sparkman	(also acts as FiCh. and SW.)							
Com. and Clk.	J. Royal Carson	Mayor and PAGt.	W. H. Gragg	BI.	A. C. Cowan	CARRBORO								
Atty.	M. K. Blount	Counc.	G. K. Moose	Hof.	Dr. N. C. Wolfe	Mayor	W. H. Parker							
Acct.	W. C. Ranes	Counc.	A. E. Hodges	Wof.	Miss Vilion Scott	Com.	M. W. Andrews, Ch.							
Treas.	R. L. Whitley	Atty.	A. G. Qualls	BURLINGTON			W. P. Pickett							
CoP.	S. H. Martin	Counc. and Treas.	L. T. Tatum	Mayor and PAGt.	Earl B. Horner	Com.	R. G. Cheek							
(also acts as Tax Col. and		Clk.	G. K. Moose		R. T. Hobby	Com.	L. D. Hearne							
SS.)		Tax Col.		Ald.	B. S. Stack	(also acts as FiOf. and								
FiCh. and BI.	J. W. Minton	CoP.	Mrs. Carrie C. Williams	Ald.	R. Y. Whitmore	DPW.)								
Eng.	H. L. Rivers	FiCh.	S. D. Ollis	Ald.	W. L. Leath	Atty.	C. P. Hinshaw							
BILTMORE FOREST			(also acts as SBI. and BI.)	Ald.	W. E. Patillo	Clk.	W. E. Williams							
Mayor	Charles S. Bryant	DPW. and SS.	Earl Blackburn	Ald.	A. R. Mangum	(also acts as Acct., Treas.,								
Com.	Canie N. Brown	Hof.	Dr. Robert R. King	Ald.	C. R. Faucette	PAGt., Tax Col., SBI., and								
Com.	J. Frazier Glenn, Jr.	BOONVILLE			Atty.	Thomas D. Cooner	SW.)							
Com.	E. C. Sawyer	Mayor	T. A. Chinman	CoP. and SS.	J. A. Baynes	CoP. and SS.	R. H. Mills							
Clk. and Treas.		Ald.	Roy W. Reece	Clk.	(also acts as Acct. & Treas.)	FiCh.	W. T. Thrift							
Aud.	Thomas Wadley Raoul	Ald.	D. W. Norman	(also acts as Acct. & Treas.)	M. A. Coble	BI.	C. M. Ellington							
Tax Col.	Albert H. Blake	Ald.	Harvey Gentry	Tax Col.	C. A. Stanford	Hof.	Dr. B. B. Lloyd							
CoP. and FiCh.	H. R. Nottingham	BOSTIC			CoP.	G. D. Moore	CARTHAGE							
CoP. and FiCh.	R. R. Creasman	Mayor	D. C. Martin	FiCh.		Mayor and PAGt.	C. B. Shaw							

Com. J. M. Morgan	Counc. T. V. Griswold	Clk. N. L. Larkins	Ald. C. S. Proctor
Com. C. F. Barnes	Counc. W. N. Hovis	(also acts as FiOf., Acct.,	Ald. C. K. Sherrill
Com. H. F. Seawell, Jr.	Counc. W. Roy Hudson	Pagt., SS., and SC.)	Ald. B. S. Sherrill
Com. and Atty. S. R. Hoyle	Counc. J. H. Huntley	Tax Col. E. L. Cherry	Ald. Roby E. Sherrill
Com. and Hof. G. P. Thomas	Counc. J. S. Nance	and Fred Herring	Clk. J. E. Washam
Clk. J. A. Lang	Counc. A. Parks Little	CoP. E. L. Cherry	(also acts as Treas. and Tax
(also acts as Treas., Pagt.,	Counc. L. R. Sides	FiCh. H. C. Bunch	Col.)
and Tax Col.)	Counc. John L. Wilkinson	(also acts as SBL and BI.)	CoP. J. E. Donaldson
CoP. J. L. Caviness	Judge Frank K. Sims	Eng. L. C. Kerr	CREEDMOOR
FiCh. Harry Lee Miller	Solic. Fred Hasty	SW. Estel Warren	Mayor and Tax Col. I. E. Harris
SW. and SS. T. L. Cagle	Ct. Clk. A. P. White	Hof. Dr. W. P. Starling	Com. C. E. Lyon
BI. H. I. Hall	Mgr. J. B. Marshall	and Dr. J. I. Weeks	Com. G. M. Chappell
CARY	Atty. Basil M. Boyd	CLYDE	Com. A. J. Rogers
Mayor R. W. Mayton	Clk. Mrs. Alice B. McConnell	Mayor John W. Shook	Clk. and Treas. W. J. Holmes
Com. W. C. Massey	Acct. Marvin L. Westmoreland	Ald. H. W. Ensley, Chmn.	Atty. B. S. Royster
Com. and Treas. D. S. Craddock	Treas. L. L. Ledbetter	Ald. and SS. Linden Robinson	CoP. J. H. Rogers
Com. and Hof. W. R. Martin	Tax Col. James W. Armstrong	Ald. and SSCG. Claude Jones	DALLAS
Com. and BI. C. B. Smith	CoP. E. D. Pittman	Judge D. M. Cagle	Mayor and Pagt.
Com. and FiOf. L. V. Sorrell	FiCh. W. H. Palmer	Atty. J. R. Morgan	F. H. Robinson
Atty. W. H. Yarborough, Jr.	Eng. and SS. Lloyd McC. Ross	Clk. and Treas. Joyce Haynes	Ald. D. L. Friday
Clk. E. G. Northcutt	SBL. E. G. Richardson	Acct. Troy Wyche	Ald. Harry Shelton
(also acts as Pagt. and Tax	SW. W. E. Vest	CoP. and Tax Col. John Evans	Ald. A. V. Boyles
Col.)	SSCG. O. C. Fogus	FiCh. E. G. Brooks	Ald. R. E. Cooke
CoP. S. W. Marcom	SC. H. F. Severs	DPW. G. M. Fish	Ald. M. H. Rhodes
(also acts as SW. and SS.)	BI. B. A. Skinner	Eng. W. H. Terrell	Atty. Paul E. Monroe
FiCh. L. E. Midgett	Hof. Dr. G. L. Rea	SW. Wiley J. McClure	Clk. E. R. Rhyne
CATAWBA	Wof. Marion Redd	COATS	(also acts as Treas. and Tax
Mayor and Mgr. Thomas E. Harwell	CHERRYVILLE	Mayor P. F. Pope	Col.)
Counc. J. E. Jones	Mayor James L. Beam	Ald. O. K. Keen	CoP. J. E. Robertson
Counc. W. R. Keith	Ald. J. Mark Black	Ald. T. A. Williams	FiCh. C. A. Lineberger
Counc. J. B. Lowrance	Ald. J. Ralph Beam	Ald. W. L. Thomas	(also acts as SW. and SS.)
Counc. and Pagt. J. B. Lowrance	Ald. Steve Stroup	Ald. C. J. Turlington	DAVIDSON
W. M. Musgrove	Ald. C. C. Sipe	Atty. & Clk. B. F. McLeod	Mayor T. M. Griffith
Solic. and Atty. Russell W. Whitener	Judge Robert R. Carpenter	CoP. and Tax Col. J. A. Spivey	Com. C. A. Potts
Clk. Charles B. Gilbert	Clk. Thomas J. Mosteller	COLUMBIA	Com. Jno. R. Raymer
(also acts as FiOf., Acct.,	(also acts as FiOf., Acct., and	Mayor J. E. Norris	Com. W. W. Wood
Treas., and Pagt.)	Treas.)	(also acts as Pagt. and SC.)	Com. and FiOf. W. H. Thompson
Tax Col. J. E. Jones	Tax Col. Alfonso Beam	Counc. W. H. McClees	Com. J. J. Withers
CoP. Robt. H. Brown	CoP. and Hof. L. G. Smith	Counc. E. F. Walker	Atty. A. Currie
Eng. L. R. Rink	FiCh. Giles Friday	Counc. J. H. Bateman	Clk. and Treas. W. H. Thompson
SC. John Yount	SW. and SS. W. W. Dedman	Counc. R. S. Knight	Tax Col. Mrs. S. A. Thompson
CERRO GORDO	(also acts as SBL and BI.)	Counc. F. E. Cohoon	CoP. and FiCh. E. N. Linker
Mayor Darius B. Tyler	Hof. Neb M. Grigg	Atty. and Clk. J. C. Meekins, Jr.	Eng. W. A. Donaldson
Counc. J. P. Hammond	CHINA GROVE	CoP. and Tax Col. C. V. Liverman	(also acts as Pagt., SBL,
Counc. F. M. Bullock	Mayor A. A. Hurley	Eng. D. G. Combs	SW., and BI.)
Counc. C. E. Williamson	Ald. and FiOf. C. C. Graham	Hof. Dr. S. C. Chaplin	DENTON
Counc. C. W. Gates	Ald. Fred A. Sides	CONCORD	Mayor Howell Harrison
Counc. Willie Williamson	Ald. J. N. Dayvault	Mayor W. A. Wilkinson	Counc. C. L. Kearns
Clk. Venie Harrelson	Ald. Roy C. Kimball	Ald. and FiOf. A. R. Howard	Counc. J. F. Mitchell
CoP. G. W. Powers	Ald. Flake S. Eddleman	Ald. F. M. Youngblood	Counc. A. R. Morris
CHADBOURN	Atty. Stable Linn	Ald. C. V. Krider	Counc. H. L. Snider
Mayor D. W. Monroe	Clk. H. A. Lentz	Ald. J. G. McCachern	Counc. and Clk. P. D. Hamilton
(also acts as Hof. and Wof.)	(also acts as Pagt. and Tax	Ald. S. J. Sherill	Judge A. L. Hill
Atty. Al Brady	Col.)	Ald. H. Grady Blackwelder	Ct. Clk. C. H. Surratt
FiOf. B. W. Peal	CoP. W. B. Demarcus	Clk. Waller D. Brown	Tax Col. M. L. Loftin
Clk. S. W. Johnston	(also acts as SW. and SS.)	(also acts as Atty., Treas.,	CoP. A. J. Hughes
(also acts as Acct., Treas.,	FiCh. and BI. F. S. Eddleman	and Pagt.)	DOBSON
Pagt., Tax Col., SBL, SW.,	CLAREMONT	Tax Col. C. N. Alston	Mayor J. J. Richards
BI., and Ct. Clk.)	Mayor J. E. Frazier	CoP. B. F. Widenhouse	Ald. Homer Snow
CoP. and FiCh. D. F. Mercer	Ald. W. J. Yount	FiCh. John L. Miller	Ald. Grady Cooper
(also acts as DPW. and SS.)	Ald. and SS. J. M. Isenhour	Eng. and SS. Walter L. Furr	Ald. P. B. Woltz
CHAPEL HILL	Atty. R. W. Whitener	SW. L. A. Fisher	Ald. John G. Llewellyn
Mayor Jno. M. Foushee	Clk. Clyde A. Frazier	SC. R. L. Mauldin	CoP. Henry Wood
Ald. P. L. Burch	CLAYTON	RI. G. A. Batte	DOVER
Ald. R. J. M. Hobbs	Mayor Luther T. Rose	Hof. John Brown	Mayor J. H. Humphrey
Ald. George Hellen	Com. C. H. Beddingfield	Wof. Farrell White	Ald. M. L. Elmore
Ald. Paul Robertson	Com. R. L. Cooper	CONOVER	Ald. Otis Humphrey
Ald. F. O. Bowman	Com. J. L. Godwin	Mayor P. W. Herman	Ald. & SS. E. T. Tillman
Ald. R. H. Wettach	Com. E. M. Moore	Counc. D. S. Drum	Ald. & Clk. Graham Rouse
Judge L. J. Phipps	Com. J. D. Wall	Counc. A. L. Polick	CoP. C. R. Ricks
Atty. C. P. Hinshaw	Clk. Charles G. Gulley	Counc. A. L. Shuford, Jr.	DREXEL
Solic. Roy McGinnis	(also acts as Treas., Pagt.,	Counc. M. F. Holland	Mayor Harrison H. Nichols
Ct. Clk. M. W. Durham	and Tax Col.)	Atty. W. E. Hunsucker	Ald. Earnest L. Barber
Mgr. Jno. L. Caldwell	CoP. Max E. Barbour	W. J. Sherrod	Ald. and Clk. Henry M. Harris
(also acts as Pagt., Tax Col.,	FiCh. Alonzo Arthur	Glenn N. Rowe	Ald. Marshall L. Cline
DPW., SS., and SC.)	DPW. V. A. Flowers	(also acts as Treas. and	Treas. Odes Huffman
Clk. and Acct. W. W. Thomas	CLEVELAND	Pagt.)	Tax Col. Lee A. Powell
Treas. D. Fambrough	Mayor A. P. Sigmon*	Acct. A. E. Scharrer	CoP. Adrian W. Berry
CoP. W. T. Sloan	Ald. John I. Steele	CoP. H. L. Sigmon	DUNN
FiCh. F. R. Perry	CLINTON	(also acts as Tax Col., Pagt.,	Mayor H. B. Taylor
Eng. A. R. Hollett	Mayor George L. Peterson	and SSCG.)	Com. C. B. Hood
CHARLOTTE	(also acts as DPW. and Wof.)	SC. D. S. Drum	Com. T. R. Hood
Mayor Ben E. Douglas	Com. Festus L. Turlington	Mayor H. K. Sossamon	Com. Earl McD. Westbrook
Counc. Claude L. Albea	Com. Furman J. Honeycutt	Ald. L. B. Honeycutt	Com. J. N. Creel, Jr.
Counc. H. H. Baxter	Com. J. Frank Colwell		Judge D. C. Wilson*
Counc. John F. Durham	Com. and Treas. Joe R. Best		Solic. James Best
	Atty. Jeff D. Johnson, Jr.		Atty. J. Shepard Bryan

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	CoP. L. L. Jarvis		

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Wof.	Miss Frances Lentz	FiCh. and SW.	W. A. Long	CoP.	Kirby Dail	Clk.	J. A. Riddick
HIGHLANDS		SSCG.	J. W. Pike	SW. and SS.	C. B. Sitterson	(also acts as Treas., PAGt., and Tax Col.)	
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Com.	G. D. Edwards	Mayor	James A. Hickman	Counc.	L. Z. Woodard	LAKE WACCAMAW	
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Treas.	C. E. Mitchell	HUNTERSVILLE		Clk. and Ct. Clk.	Miss Annie Aycock	Clk.	W. E. Stone
CoP. and FiCh.	Paul Seay	Mayor	Dr. Thomas Craven	CoP. and Tax Col.	R. E. Holt	(also acts as Treas. and Tax Col.)	
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HIGH POINT		Counc.	J. F. Griffin	KERNERSVILLE		LANDIS	
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Counc.	Edward Gurley	(also acts as Clk. and Treas.)		Ald.	J. M. Pinnix	Clk. and Treas.	F. E. Wright
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Counc.	F. L. Porter	Mayor	O. L. Hemby	Clk.	D. W. Harmon*	Ald. and Treas.	O. O. Toms
Counc.	R. H. Sechrest	Counc.	S. B. Howard	(also acts as Treas., PAGt., and Tax Col.)		Ald. and Tax Col.	S. C. Harrill
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Ct. Clk.	I. S. Ingram	Mayor	E. N. Riddle	Mayor	J. E. Herndon	Mayor	D. J. Sinclair
Mgr.	E. M. Knox	Counc.	L. B. Taylor	Counc.	W. K. Manney	Counc.	J. W. Hollis
Atty.	G. H. Jones	Counc.	C. W. Bridgers, Jr.	Counc.	John Mauney	Counc.	P. D. McIntosh
Clk. and PAGt.	Miss Lois Welborn	Counc.	George B. Burnette	Counc.	C. E. Neisler	Counc.	A. R. Summerlin
Acct.	H. L. Crowe	Clk. and Treas.	George P. Burgwyn	Counc.	J. K. Willis	Counc.	A. P. Hammond
Tax Col.	A. Lee Gibson	JACKSONVILLE		Counc.	Will Parrish	Counc.	George T. Rhodes
CoP.	W. G. Friddle	Mayor	L. E. Freeman	Atty.	J. R. Davis	Treas.	T. T. Covington
FiCh.	E. K. Ingram	Counc.	E. W. Provost	Clk.	Charles G. Dilling	LAWDALE	
DPW.	S. H. Strickland	Counc.	W. D. Aman	(also acts as Acct., Treas., and Tax Col.)		Mayor	T. B. Richard
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DPU.	J. L. Perkins	Counc.	J. Hedrick Aman	FiCh.	Grady King	Ald.	B. B. Wilson
SS.	G. T. Royal	Clk.	John D. Warlick	DPW.	L. C. Parsons	Ald.	Charles Southards
SSCG.	S. F. Brown	(also acts as Atty., Acct., and Treas.)		(also acts as SBL, SW., SS., SC., and BI.)		Ald.	Burford Hord
SC.	H. M. Sechrest	CoP.	W. B. Hurst	KINSTON		Ald.	Frank Garner
BI.	J. L. Sechrest	(also acts as Tax Col., SW., and BI.)		Mayor	D. F. Wooten	LEAKSVILLE	
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Mayor	Ben Johnson	Mayor and Tax Col.	J. W. Kelly	Ald.	W. T. Paisley	Com.	Kenan Casteen
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CoP.	T. E. Carson	Ald.	L. R. Vestel	Eng. and SW.	Jno. E. Weyher*	Com.	T. H. Broyhill
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Ald.	J. F. Butler	Ald.	W. J. Brown	BI.	E. O. Moore*	Com.	E. S. Harris
Ald.	W. E. Robertson	Atty.	W. M. Allen	Hof.	Dr. Z. V. Moseley	Com.	C. L. Robbins
Ald.	M. M. Tilley	FiOf.	O. E. Boles	Wof.	G. B. Hanrahan	Com.	W. C. Suddreth
Ald.	J. B. Stutts	and G. S. Wagoner		LA GRANGE		Atty.	L. H. Wall
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Mayor	W. L. Price	CoP.	J. H. Madison	Com.	W. D. Rouse	(also acts as Treas., PAGt., Tax Col., Eng., SBL, SW., SS., SC., and BI.)	
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Counc. and SS.	M. W. Blevins	KELFORD		Com.	J. W. Fields	FiCh.	G. C. Courtney
Counc. and SC.	E. B. Oldham	Mayor and PAGt.	J. G. Hall	Com. and Treas.	H. H. Creech	LEWISTON	
Counc.	Harrel Brewer	Counc.	A. C. Johnston, Jr., Ch.	Com.	J. T. Sutton	Mayor and Tax Col.	J. P. Harrington
Counc.	Wray Hare	Counc.	H. G. Bland	Com.	M. D. Harper	Com. and Clk.	R. N. Hoggard
Atty.	M. S. Randale	Counc.	Wiley H. Parker	Judge	S. D. McCullen	Com.	C. Hoggard
Clk. and Treas.	Mrs. B. W. Burt	Clk. and Tax Col.	George T. Parker	Clk.	G. E. Sutton	(also acts as Treas., PAGt., Acct.)	
CoP. and Tax Col.	D. A. Baker	CoP.	R. B. Lassiter	Acct.	L. R. Britt	Com. and SS.	G. Bazemore
HOPE MILLS				Tax Col.	J. M. Aldridge*		
Mayor	Elmer Culbreth						
Ald.	J. A. Bynum						
Ald.	J. G. Newton						
Ald.	Howard Brown						

Atty. L. Gay Harrington	FiCh. E. L. Crawley	SW. E. A. Hawn	Com. and Treas.
CoP. J. N. Bazemore	LONGVIEW	(also acts as SS. and SC.)	L. E. Funderburk
Mayor LEXINGTON	Mayor J. R. Abee	MAGNOLIA	(also acts as DPW. and SS.)
Counc. John B. Craven	Ald. Fred Dale	Mayor H. B. Gaylor	Tax Col. C. R. McLaughlin
Counc. C. R. Sharpe	Ald. Pink Frye	Ald. R. F. Quinn	MAXTON
Counc. C. E. Williams	Ald. W. C. A. Throneburg	Ald. J. A. Smith	Mayor W. H. Hasty
Counc. & Treas. P. Spanola	Clk. and Treas. Mrs. Edna Frye	Ald. Homer Taylor	Com. J. B. McCallum, Sr.
Counc. W. L. Weddington	Atty. T. F. Cummings	Clk. and Treas. Marvin Bradshaw	Com. T. O. Evans, Jr.
Counc. Garland Burkhardt	CoP. and Tax Col. W. H. Carpenter	CoP. and Tax Col. S. E. Cope	Com. R. B. Bullard
Counc. Paul Hinkle	LOUISBURG	MANTEO	Com. and SBl. F. C. Frostick
Counc. E. O. Hinkle	Mayor W. C. Webb	Mayor L. D. Tarkington	Atty. H. A. McKinnon
Mgr. J. L. Gordon	Com. and Pagt. F. H. Allen	Ald. W. B. Fearing	Clk. C. H. Whitlock
(also acts as Acct., Pagt., DPW., SBl., and SC.)	Com. W. B. Barrow	Ald. Edward M. Mann	(also acts as Treas., Acct., Pagt., and Tax Col.)
Atty. P. V. Critcher	Com. W. J. Cooper	Ald. and SS. Cecil E. Mann	CoP. D. L. Maynard
Clk. Charles E. Williams	Com. J. S. Howell	Clk. Miss Eulalia Midgette	FiCh. and Bl. E. T. Carrowon
Tax Col. John T. Lowe	Com. L. L. Joyner	(also acts as Treas. and Tax Col.)	SW. and SS. J. A. Jones
CoP. W. R. Lanning	Com. W. E. White	CoP. T. G. Dowdy	Hof. Dr. R. D. Croom, Jr.
FiCh. and Bl. T. N. Owen	Atty. J. E. Malone, Jr.*	FiCh. Dewey Hayman	MAYODAN
Eng. N. R. Kinney	Clk. and Acct. T. K. Stockard*	Bl. M. K. Fearing	Mayor H. Roy Martin
SW. C. B. Williams	Tax Col. Edward S. Ford*	MARBLE	Counc. J. E. Dempster
SS. E. P. Everhart	CoP. C. E. Pace*	Mayor J. H. Bryson	Counc. C. A. Tulloch
San.Insp. Dr. A. E. Brannock	FiCh. and Bl. F. M. Fuller*	Ald. R. L. Anderson	Counc. and Clk. J. C. Johnson
LIBERTY	SW. J. C. Harkins*	Ald. Marion Doss	Atty. J. L. Roberts
Mayor I. G. Martin	Hof. R. F. Yarborough, M.D.	(also acts as Clk. and Treas.)	CoP. and Tax Col. Charles L. Jones
Counc. V. H. Dameron	LOWELL	Ald. Gordon Parker	Hof. Dr. Ernest Reynolds
(also acts as SSCG., SC., and Hof.)	Mayor W. H. Holmes	Atty. D. H. Tillitt	MAYSVILLE
Counc. B. J. Gregson	Ald. C. M. Robinson	Tax Col. and CoP. H. H. West	Mayor Thomas H. Foscoe
Counc. and DPW. J. C. Luther	Ald. J. C. Roberts	MARGARETTSVILLE	Ald. Rudolph Pelletier
Counc. and SBl. J. G. Coward	Ald. S. J. Hand	Mayor L. D. Garriss	Ald. G. E. Weeks
Counc. and SS. T. A. Johnson	Ald. J. W. Lowry	Counc. J. S. Gay	Ald. J. C. Foscoe
Atty. T. R. Wall	Ald. Claud Reid	Counc. Walter Garriss	Ald. A. J. Ervin
Clk. and Treas. R. L. Elkins	Ald. and Clk. S. J. Hand	Counc. A. S. Garriss	Ald. and Clk. B. L. Mattocks
FiCh. L. G. Congleton	LUMBERTON	Clk. J. A. Pruden	Treas. R. S. Weeks
(also acts as Tax Col. and SW.)	Mayor E. M. Johnson	Treas. H. C. Bottoms	Tax Col. I. F. House
CoP. A. A. Coble	Com. W. A. Roach	(also acts as CoP. and FiCh.)	CoP. Preston W. Collins
LILESVILLE	Com. J. R. McLeod	MARION	MEBANE
Mayor John T. Wall	Com. R. A. Hedgpeth	Mayor, SW., SS. H. H. Tate	Mayor and Atty. June A. Crumpler
Ald. S. M. Knotts	Com. C. M. Barker	Ald. J. F. Wilkinson	Counc. B. F. Warren
Ald. and Treas. L. E. Ingram	Atty. John G. Proctor	Ald. and Treas. H. D. Bishop	Counc. J. Y. Parker
Ald. and Clk. R. V. Liles	Clk. and Treas. R. W. Wishart	Ald. J. G. Neal	Counc. H. V. Corbett
Atty. Taylor and Thomas	CoP. J. T. McRainey	Ald. A. S. Bradford	Counc. W. T. Dillard
Tax Col. and CoP. A. R. Dean	FiCh. and Bl. E. J. Glover	Ald. R. B. Crisp	Counc. James S. White
LILLINGTON	Eng. P. A. Roberts	Judge E. H. Dysart*	Clk. and Tax Col. P. Nelson
Mayor C. S. Loving	SW. Johnnie L. McNeill	Solic. Roy W. Davis*	Treas. H. V. Corbett
Counc. and Treas. W. M. Bryan	SS. J. V. Williamson	Ct. Clk. J. F. Moody*	CoP. J. R. Long*
Counc. Carl Kelley	McADENVILLE	Atty. Winborne & Proctor	FiCh. T. L. Jeffries
Counc. S. H. Wilborn	Mayor D. E. Rhyne	Clk. and Tax Col. E. R. Keeter	(also acts as SBl. and Bl.)
Counc. S. G. Howell	Ald. Ralph Eller	CoP. R. S. Clay	SW. and SS. A. M. Michael
Counc. and Clk. J. O. Sutton	Ald. George Costner	Hof. Dr. Guy S. Kirby	Hof. Dr. T. D. Tyson*
Atty. W. L. Johnson	Ald. George R. Phillips	MARSHALL	MICRO
CoP. M. B. McKinney	Ald. W. F. Ingle	Mayor S. B. Roberts	Mayor H. J. Corbett
(also acts as Tax Col., SW., SS., and Bl.)	Ald. Press Guye	Ald. and SS. W. A. West	Counc. R. N. Hinnant
FiCh. M. D. Lanier	Ald. Joe Robinette	Ald. and SW. J. H. Sprinkle	Counc. J. W. Wellons
LINCOLNTON	Treas. Charles C. Smith	Ald. and Clk. A. W. Whitehurst	Counc. Eugene Underwood
Mayor E. M. Browne	McFARLAN	Tax Col. A. J. Ramsey	CoP. J. W. Fitzgerald
Ald. J. F. Armstrong	Mayor and Clk. T. C. Johnson	CoP. Hubert Davis	MIDDLESEX
Ald. Plato Miller	Com. J. P. Phillips	FiCh. R. C. Nanney	Mayor S. G. High
Ald. H. W. Rudisill	Com. A. B. Moore	Bl. E. R. Teed	Com. D. D. Creech
Ald. L. D. Warlick	Com. W. L. Teal	MARS HILL	Com. H. W. Manning
Atty. W. H. Childs	Atty. Thomas and Taylor	Mayor Ralph M. Lee	Com. D. H. Bunn
Clk. L. A. Heavner	Tax Col. G. C. Northcutt	Ald. A. E. Carter	Com. and SC. J. H. Wright
(also acts as Acct., Pagt., and Tax Col.)	MADISON	Ald. and Clk. Tilson Fleetwood	Com. and SS. W. S. Williams
Treas. J. O. Allen	Mayor C. G. Moore	Ald. Roy Tillery	Clk. and Treas. H. R. Knight
CoP. G. S. Summey	Counc. W. H. Gentry	(also acts as Treas. and FiCh.)	Tax Col. Henry L. Manning
FiCh. B. J. Ramseur	Counc. R. T. Moore	Atty. C. R. Edney	(also acts as CoP. and SW.)
SW. C. C. Randall	Counc. T. B. Knight, Jr.	CoP. C. A. Mitchell	MILTON
SS. A. E. Mullen	Counc. R. M. Goalsby	(also acts as Tax Col., SW., and SS.)	Mayor and Tax Col. E. W. Walker
Bl. G. W. Tobey	Counc. T. A. Burton	MARSHVILLE	Counc. Dr. M. H. McBryde
Hof. Dr. J. F. Gamble	CoP. and Tax Col. Robert E. Labberton	Mayor F. M. Edwards	Counc. Mrs. W. L. Thomas
LITTLETON	FiCh. George T. Martin	Ald. W. O. Harrell	Counc. Mrs. Montrose Angle
Mayor Jno. H. Taylor	J. A. Moshum	Ald. T. L. McBride	Counc. Mrs. C. R. Thomas
Counc. and Acct. J. R. Wollett	MADISON	Ald. and Clk. J. T. Garland	Counc. Frances Northam
Counc. and SS. A. J. May	Mayor G. E. Hunsucker	Tax Col. and Pagt. G. S. Marsh	(also acts as Clk. and Treas.)
Counc. T. R. Walker, Jr.	Ald. J. C. Heffner	CoP. W. E. Ashcraft	MOCKSVILLE
Counc. A. R. Delleridge	Ald. T. A. Carpenter	FiCh. R. B. Stegall	Mayor T. I. Caudell
Counc. and Treas. H. P. Robinson	Ald. J. S. Ingle	SW. and SS. C. E. Baucum	Com. J. C. Sanford
Counc. J. H. Newsom	Ald. G. E. Mauney	MATTHEWS	Com. S. B. Hall
Counc. and Clk. E. C. Bobbitt	(also acts as Clk., Treas., and Pagt.)	Mayor R. L. Welch, Jr.	Com. W. L. Moore
CoP. J. W. Harvey	Atty. L. F. Klutz*	Com. N. S. Cochrane	Com. C. A. Foster
(also acts as Tax Col. and SW.)	Tax Col. P. L. Keener*	Com. S. Y. Hood	Com. & Clk. S. M. Call
	FiCh. W. I. Buff*	Com. F. C. Tomberlin	Atty. Jacob Stewart
		Com. and Clk. H. A. Kirkpatrick	Tax Col. Z. N. Anderson
			CoP. B. I. Smith

FiCh.	R. L. Fry	SW.	L. R. Singleton	Acct.	W. Gary Parker*	NORTH WILKESBORO	
SW. and SS.	H. A. Lagle	SS.	R. T. Williams	Clk. and Treas.	E. N. Evans*	Mayor	R. T. McNeil
	MONROE	SSCG.	C. L. Ward	CoP. and Tax Col.	F. B. Parker*	Com.	S. V. Tomlinson
Mayor	V. D. Sikes	Hof.	Dr. J. J. Kirksey	FiCh.	W. E. Deans*	Com.	R. P. Casey
Counc.	J. Allen Lee		MORVEN	SW.	M. E. Worrell*	Com.	Hoyle M. Hutchens
Counc.	F. G. Henderson	Mayor	L. R. Warriner	SSCG.	J. T. Sewell*	Com.	Ralph Duncan
Counc.	Joel W. Griffin	Com.	J. E. Eddins		MURPHY	Com.	T. S. Kenerly
Judge	Emmett Griffin	Com.	W. E. Pratt	Mayor	J. B. Gray	Atty.	Jeter M. Blackburn
Solic.	H. B. Smith	Com.	Cliff Ratliff	Com.	C. D. Mayfield	Clk.	I. H. McNeill, Jr.
Ct. Clk.	Mrs. Ruby S. Griffith	Com. and Clk.	H. H. Robinson	Com.	W. H. Murray	(also acts as Treas. and Tax Col.)	
Mgr. and PAgt.	H. L. Burdette	Atty.	J. N. Johnson	Com.	E. C. Moore	CoP.	J. E. Walker
Atty.	E. O. Ayscue	CoP.	H. P. Taylor	Com.	T. W. Axley	FiCh.	C. G. Day
Clk.	Mrs. Caroline C. Jones	(also acts as Tax Col., SW., and SS.)		Com.	G. W. Ellis	Eng.	K. M. Allen
Tax Col.	D. H. Hinson	FiCh.	Marion T. Ratliff	Atty.	Noah Lovingood	SW.	John J. Tevepaugh
CoP.	Emsley Armfield	SC.	I. S. Johnson	Clk.	F. O. Christopher	(also acts as SS. and BL.)	
(also acts as FiCh., BL., and Hof.)				(also acts as Treas., PAgt., Tax Col. and SW.)		NORWOOD	
Eng. and SS.	T. C. Dove	Mayor	John D. Thompson	CoP.	Fred Johnson	Mayor and PAgt.	C. D. Morton
SW.	G. W. Tucker	Counc.	J. W. Parker	FiCh. and BL.	Fred Swaim	Counc. and Hof.	
SC.	Jasper Mattox	Counc.	M. C. Fowler		NASHVILLE	Counc.	Dr. A. D. McNeill
	MOORESBOBO	Counc.	W. L. Sydnor	Com.	G. M. Strickland	Counc.	A. P. Melton
Mayor & Acct.	R. G. Burrus	Counc.	T. E. Smith, Jr.	Com.	W. C. Ferrell	Counc.	Jeter L. Lee
Ald.	J. W. Lucas	Counc.	Dallas M. Owens	Com.	C. L. Benson	Counc.	M. A. Tucker
Ald.	V. B. Lovelace	Atty.	Folger & Folger	Com. and Acct.	J. L. Cornwell	Atty.	Charles M. Crowell
Ald.	J. U. Rollins	Clk.	George E. Welch	Clk.	S. R. Griffin	Atty.	R. L. Smith & Sons
Ald.	J. K. Smart	(also acts as Acct. and Treas.)		Tax Col.	H. J. Cornwell	(also acts as Treas. & Tax Col.)	
Ald.	C. Y. Harris	Tax Col.	Charles L. Wright	CoP.	W. C. Cooke	CoP.	J. A. Skinner
(also acts as Mgr., FiOf., Clk., and Treas.)		FiCh.	R. E. Lawrence	FiCh.	M. C. Gully	OAKBORO	
Atty.	B. T. Falls	DPW.	Will D. Merritt	SS.	W. C. Ferrell	Mayor	C. S. Little
	MOORESVILLE	(also acts as PAgt., Eng., and SBL.)		Mayor and PAgt.	NEW BERN	Ald.	Paul Strickland
Mayor	C. A. Mayhew	Mayor	C. D. McLeod	Ald.	W. C. Chadwick	Ald.	B. C. Furr
(also acts as PAgt., DPW., and SBL.)		Com.	P. R. Rankin	Ald.	C. T. Hellinger	Ald.	C. E. Teeter
Ald.	E. C. Beatty	Com.	W. R. Harris	Ald.	C. J. McCarthy	Ald.	C. H. Beechum
Ald.	H. W. Rogers	Com.	H. W. Safrit	Ald.	Ray Henderson	Ald.	G. E. Crowell
Ald.	John F. Matheson	Com. and Clk.	R. B. Jordan, Jr.	Ald.	H. K. Land	Atty.	C. E. Turner*
Ald.	T. E. Christenbury	Atty.	R. T. Poole	Ald.	W. J. Smith	Clk. and Treas.	B. M. Rogers
Ald.	W. R. Johnston	Tax Col.	G. C. Stutts, Jr.	Ald.	L. C. Lawrence	Tax Col.	Joe Klutz*
Ald.	K. A. Sherrill	CoP.	D. T. Scarboro	Ald.	K. R. Jones	CoP.	M. L. Barbee*
Ald.	D. E. Turner, Jr.	(also acts as FiCh., SW., and SS.)		Ald.	H. G. Tolson	OAK CITY	
Ald.	H. P. Deaton	Mayor and Atty.	W. H. Hammond	Ald.	C. O. H. Boyd	Mayor	N. W. Johnson
Ald.	J. A. White	Ald.	T. A. Belk	Ald.	B. M. Potter	Counc. and Wof.	J. H. Ayers
Judge	C. E. Hawthorne	Ald.	C. E. Hutchison	Judge	Lon J. Moore	Counc.	J. T. Daniel
Solic.	G. A. Morrow	Ald.	J. J. Farrar	Solic.	Rudolph Duffy	Counc.	J. R. Rawls
Atty.	A. L. Starr	Ald.	W. F. Holland	Ct. Clk.	L. E. Lancaster	Counc.	J. C. Ross
Clk.	G. M. Kipka	Ald.	R. P. Gardner	Atty.	Wilson H. Lee	Counc. and SS.	T. C. Allsbrook
(also acts as Acct., Treas., and Tax Col.)		Ald.	W. O. Gardner*	Clk.	F. T. Patterson	Clk.	Mrs. T. C. Allsbrook
CoP.	J. E. Rimmer	Clk.	(also acts as Tax Col. and Ct. Clk.)	Acct.	George C. Jones	Treas.	B. M. Worsley
FiCh. and BL.	F. B. Freeze	CoP.	G. E. Huitt*	Treas.	D. M. Roberts	Tax Col.	J. A. Rawls
Eng.	A. V. Lowery	FiCh.	R. E. Holland	Tax Col.	Mrs. George T. Willis	CoP.	W. E. Earley
(also acts as SS. and SC.)		DPW.	C. D. Beatty*	CoP.	A. L. Bryan	Hof.	E. E. Pittman
SW.	T. R. Sherrill	(also acts as SW., SS., SC., BL., and Hof.)		FiCh. and BL.	G. W. Register	OLD FORT	
Hof.	Dr. J. Y. Templeton	Mayor and PAgt.	M. J. Hatcher	Eng.	R. R. Eagle	Mayor	J. F. Harmon
Wof.	Mrs. C. I. Gresham	Ald.	C. C. Henderson	SW.	F. G. Godfroy	(also acts as Tax Col., SW., SS., and SC.)	
	MOREHEAD CITY	Ald.	H. F. Lee	SSCG.	Carter Tisdale	Ald.	George E. Moore
Mayor	H. S. Gibbs	Ald.	W. T. Cherry	SC.	Helen Huff	Ald. and Treas.	Horace R. Early
Com.	Walter Hufham	Ald.	J. S. Glenn	Hof.	Dr. N. M. Gibbs	Ald. and Clk.	Austin J. Harris
Com.	P. H. Geer	Ald.	June Martin	Wof.	Mrs. J. D. Whitford, Sr.	Ald.	Charles L. Tate
Com.	S. C. Holloway	Clk.	Augusta Williford	NEW LONDON		Ald.	John B. Johnson
Com.	E. C. Willis	Acct.	E. B. Flowers	Mayor	L. J. Trott	Atty.	Winborne & Proctor
Com.	H. D. Goodwin	Tax Col.	R. P. Holmes	Ald.	T. C. Burgess	CoP.	Fred Handley
Atty.	Luther Hamilton	CoP. and Hof.	C. H. Stevens	Ald.	T. V. Staton	FiCh.	William L. Dalton
Clk.	A. H. Joyner	FiCh.	George E. Summerlin	Clk. and Treas.	R. W. Crowell	ORIENTAL	
(also acts as Acct., Treas., PAgt., and Tax Col.)		Eng.	Dudley Kornegay	Tax. Col.	Mrs. W. P. Austin	Mayor	Dr. J. J. Purdy
CoP.	J. N. Willis	(also acts as DPW., SS., SW., and BL.)		CoP.	Z. T. Russell	Com.	J. L. Dixon
FiCh.	James B. Willis	Mayor & FiCh.	L. H. Barringer	Mayor	E. Haupt	Com.	T. C. Midyette
SS.	James L. Guthrie	Com.	C. Frank James	Counc.	John Cilley, Jr.	Com.	Joe Roberts
SC.	Charles Lewis	Com.	Lee McAllister	Counc.	R. L. Furr	Atty.	J. G. Dees
BL.	A. D. Willis	Com.	Zeb J. Eudy	Counc.	J. P. Keever	Clk. and Acct.	L. H. Ballard
Hof.	G. L. Arthur, Jr.	Com.	James Cauble	Counc.	George Powell	CoP.	Jerry Piland
	MORGANTON	Com. and Clk.	Hoy A. Moose	Counc.	F. E. Yount	(also acts as Tax Col. and SS.)	
Mayor	B. Bristol, Sr.	Atty.	E. T. Bost, Jr.	Clk.	J. C. Rudisill	FiCh.	Cyril Griffin
Counc.	R. E. Kibler	CoP. and Tax Col.	George N. Nussman	(also acts as Treas. and Tax Col.)		OXFORD	
Counc.	F. W. Hossfeld	Mayor and Atty.	L. J. Lawrence	Aud.	A. E. Scharrer	Mayor and Atty.	James A. Taylor
Counc.	Charles Gordon Tate			CoP. and Hof.	J. P. Robinson	Com.	J. W. Medford
Counc.	Sam D. Dysart			FiCh. and BL.	P. V. Reitzel	Com.	J. P. Harris
Mgr.	W. I. Davis			DPW.	W. R. Abernethy	Com.	B. S. Royster, Jr.
(also acts as PAgt. and Tax Col.)				(also acts as PAgt., SW., SS., and SC.)		Com.	John E. Pittard
Atty.	Mull & Patton			SSCG.	Frank Corpening	Com.	D. F. Lanier
Clk.	L. Eugene Smith					Com.	E. G. Peoples
(also acts as Acct. and Treas.)						Com.	A. H. A. Williams
CoP.	Fons Duckworth					Clk. and Treas.	W. P. Stradley
FiCh. and BL.	J. W. Carter						

Acct. S. S. Farabow (also acts as PAgt. and Tax Col.)	(also acts as Acct., PAgt., and Treas.)	Ald. H. L. Gatlin, Jr.	Counc. Claude L. Barker
CoP. H. J. Jackson	Tax Col. W. E. Phillips, Jr.	Ald. J. E. Gullledge	Counc. G. L. Bivens
FiCh. J. Robert Wood	CoP. J. R. Parker	Clk. and Treas. C. R. Freeman	Clk. and Treas. Clarkson Jones
DPW. C. B. Keller (also acts as SBL, SW., SS., SC., and BI.)	PINEVILLE	RALEIGH	CoP. E. E. Teague
Mayor Ben T. Aycock	Mayor Robert K. Taylor	Mayor George A. Iseley	RICHLANDS
Ald. and SS. L. W. Paul	Ald. Dr. W. C. Ward	CPW. S. J. Ferguson	Mayor Dixon B. Hood
Ald. W. T. White	Ald. L. S. Miller	CPS. T. K. Fountain	Ald. J. E. Rand
Ald. D. C. Windley	Ald. C. H. McCoy	Judge Wiley G. Barnes	Ald. and SS. S. D. Sanders
Ald. E. J. Topping	Ald. W. M. Robinson	Solic. Harvey Jones*	Ald. and SW. M. A. Jarman
Ald. and Tax Col. Harold Whitley	Clk. J. A. Culp (also acts as Treas. and Tax Col.)	Ct. Clk. Paul S. Dowell*	Ald. and Hof. J. W. Mills
Clk. and Treas. J. P. Clark	CoP. Mr. Blackman	Atty. Clem B. Holding	Ald. and Clk. J. E. Steed, Jr.
PARKTON	PINK HILL	Clk. J. E. Sawyer	Atty. E. W. Summersill
Mayor G. T. Ashford	Mayor and Wof. J. F. May	Acct. W. R. Price*	Acct. Sidney Shaw
Ald. J. G. Hughes, Jr.	Ald. and Hof. Jasper D. Tyndall	PAgt. Clifton Beckwith	Treas. Graham Shaw
Ald. R. B. Hutson	Ald. and SS. R. L. King	CoP. H. L. Pierce*	CoP. and Tax Col. J. I. Jones*
Ald. and SS. L. M. Powell	Ald. Clarence C. Jones	FiCh. W. E. Holland*	FiCh. H. H. Avon
Ald. D. C. Proctor	Clk. George M. Turner, Jr. (also acts as Treas. and Tax Col.)	Eng. and SW. Roy L. Williamson	Eng. J. L. Nicholson
Ald. D. T. McMillan	CoP. Tilden Coombs	BI. H. C. Davis*	RICH SQUARE
(also acts as Clk., Acct., Treas., Tax Col., and SC.)	PITTSBORO	RAMSEUR	Mayor Charles E. Myers
Atty. E. M. Johnson	Mayor W. L. London	Mayor J. M. McAlister	Counc. H. W. Elliot
CoP. J. C. Butler	Counc. W. F. Bland	Com. E. B. Leonard	Counc. R. A. Benthall
PARMELE	Counc. W. R. Farrar	Com. Dr. C. A. Graham	Counc. J. P. Parker
Mayor and Mgr. J. H. Roebuck	Counc. R. M. Farrell	Com. W. E. Marley	Counc. W. R. Keen
Counc. J. W. Grimes	Counc. J. N. Peoples	Com. and Treas. A. W. Craven	Counc. B. F. Traylor
Counc. G. M. Cargile	Atty. A. B. Roberson	Com. and Clk. D. E. Whitehead	Atty. V. D. Strickland and S. R. Lane
Counc. L. C. Crisp	Clk. T. J. Morgan (also acts as Treas. and Tax Col.)	Atty. H. M. Robins	Clk. and Treas. J. Buxton Weaver
PEMBROKE	CoP. and SW. F. P. Nooe	Acct. F. J. Phillips	CoP. and Tax Col. E. Frank Outland
Mayor G. E. Bracey	FiCh. Sam Beard	CoP. and Tax Col. J. L. Hinshaw	ROANOKE RAPIDS
Ald. Dr. J. G. Faulk	PLYMOUTH	Eng. J. A. Craven	Mayor and Atty. Kelly Jenkins
Ald. Roy Tyner	Mayor B. G. Campbell	SW. W. F. Freeman	Com. M. D. Collier
Ald. C. E. Locklear	Counc. T. C. Burgess	SC. S. H. McKinnon	Com. E. B. Manning
Ald. John H. Sampson	Counc. W. J. Mayo	Hof. Dr. J. R. Johnson	Com. W. B. Allsbrook
Atty. H. E. Stacy	Counc. Dr. W. H. Johnston	RANDLEMAN	Com. R. I. Starke
Clk. J. L. Thagard	Counc. J. W. Norman	Mayor G. P. Upton	Com. G. N. Taylor
(also acts as Treas. and Tax Col.)	Counc. H. C. Spruill	Ald. Dr. A. B. Freeman	Com. F. C. Williams
CoP. Carl Maynor	Counc. E. H. Liverman	Ald. J. H. Newlin	Clk. Miss Ruby Wood (also acts as Treas. and Ct. Clk.)
PIKEVILLE	Judge John W. Darden	Ald. J. W. Glenn	Tax Col. P. A. Reid
Mayor E. P. Vail	Solic. W. M. Darden	Ald. O. M. Stout	CoP. H. E. Dobbins
Com. L. B. Smith	Ct. Clk. C. V. W. Ausbon	Ald. T. H. Swain	FiCh. J. A. Lipscomb
Com. Ray S. Smith	Atty. Z. V. Norman	Ald. W. F. Matthews	SS. Paul Etheridge
Com. Dr. J. W. Rose	Clk. M. W. Spruill	Ald. M. C. Beck	BI. Henry Fitts
Clk. J. D. Hales	(also acts as Acct. and Treas.)	RED SPRINGS	Hof. Dr. J. M. C. Covington
CoP. Ira Dale	CoP. P. W. Brown	Mayor Dr. W. L. McRae	ROBBINSVILLE
PILOT MOUNTAIN	(also acts as PAgt., Tax Col., SW., and SS.)	Com. Dr. C. T. Johnson	Mayor J. J. Dula
Mayor J. B. Jarrell	FiCh. and BI. Luther W. Gurkin	Com. W. M. Roberts	Ald. Ed Ingram
Counc. W. G. Bell	Hof. Dr. T. L. Bray	Com. J. C. Graham	Ald. E. D. Brown
Counc. W. E. Mathews	Wof. Miss Ursula Bateman	Com. D. E. Smith	Ald. Frazier Bowles
Counc. P. M. Smith	POLKTON	Com. J. L. Duncan	Clk. and Treas. Mrs. J. V. Maxwell
Counc. Blake Carson	Mayor R. G. Austin	Com. W. B. Kay	Tax Col. and SW. J. K. Patterson
Atty. W. R. Badgett	Com. M. L. Ross (also acts as Clk. and Treas.)	Atty. A. P. Spell	CoP. C. D. Sawyer
Clk. and Treas. W. G. Bell	Hof. Dr. T. L. Bray	Clk. L. W. Currie	ROBERSONVILLE
Tax Col. Bk. of Pilot Mt.	Miss Ursula Bateman	(also acts as Treas., PAgt., Tax Col., and FiCh.)	Mayor C. M. Hurst
CoP. Neal Thompson	PINEBLUFF	Acct. R. H. Theiling	Com. I. M. Little
Mayor C. G. Farrell	Com. H. F. Tucker	CoP. M. N. McRainey	Com. S. L. Roberson
Com. J. D. Adeox	Com. C. W. Maness	(also acts as SS. and SC.)	Com. C. L. Wilson
Com. M. W. Miller	Com. B. L. Curlee	SW. and BI. P. M. Covington	Com. V. L. Roberson
Com. Dr. M. D. Kemp	Com. D. W. Atkinson	Hof. Dr. C. T. Johnson	Com. and Clk. A. R. Osborn
Atty. J. Vance Rowe*	Atty. Robinson-Caudle & Pruitt	REIDSVILLE	Acct. and Tax Col. A. S. Roberson
Clk. and Acct. Levi Packard*	Treas. H. L. Sanders	Mayor John N. Hester	CoP. William H. Gray (also acts as FiCh., SBL, SSCG., SC., and BI.)
Treas. and Tax Col. A. W. McMinn*	Mayor H. O. Raynes	Counc. W. A. Trotter	SW. B. F. Coburn (also acts as SS. and PAgt.)
FiCh. N. L. Van Boskerek*	Counc. W. A. Wynne	Counc. R. G. Wray	ROCKINGHAM
SC. E. J. Austin	Counc. W. L. Early	Counc. J. B. Balsley	Mayor B. F. Reynolds
PINEHURST (Not a Municipality)	Counc. J. T. Harrell	Counc. W. B. Young	Com. W. H. Entwistle
President Richard S. Tufts	Clk. and Treas. L. F. Evans	Judge E. H. Wrenn	Com. E. B. McLaurin
Mgr. Gordon McG. Cameron	CoP. Charlie Lee	Solic. D. F. Mayberry	Com. E. B. Morse
Treas. I. C. Sledge	PRINCETON	Mgr. J. L. Womack	Com. S. A. Hallum
CoP. Luke Andrews	Mayor M. E. Powell	(also acts as Acct., Treas., and PAgt.)	Com. E. R. Cox
DPW. George Veno	Clk. R. L. Aycock	Atty. Allen H. Gwyn	Atty. M. C. McLeod
Eng. John F. Taylor	Treas. N. C. Holt	Clk. E. P. Nichols	Clk. Zebulon Gibson (also acts as Treas., Acct., PAgt., and Tax Col.)
PINETOPS	Cop. and Tax Col. Jno. Hinnant	(also acts as Tax Col. and Ct. Clk.)	CoP. T. E. Ormsby*
Mayor D. C. Sessoms	SS. M. S. Tolar	CoP. J. W. Chaney	(also acts as SW. and SS.)
Counc. J. D. Edmondson	Hof. W. O. Mason	FiCh. H. W. White	FiCh. and BI. J. E. Covington*
Counc. S. L. Moseley	RAEFORD	SW. S. B. Bugher	ROCKWELL
Counc. S. L. Parker	Mayor G. B. Rowland	SSCG. A. L. Goolsby	Mayor R. L. Holshouser
Counc. S. B. Kittrell	Ald. T. B. Upchurch, Jr.	SC. John H. Martin	Ald. Fred Wilson
Counc. and FiCh. B. A. Steadman	Ald. Milton Campbell	BI. Ralph H. Allen	Ald. C. T. Misenheimer
Clk. W. L. Stallings	Ald. Carl Morris	Hof. Dr. S. G. Jett	
		RHODHISS	
		Mayor A. L. Fox	
		Counc. W. R. Jones	

Ald. G. W. Peeler	Council and Treas. G. C. Hunter	(also acts as Fich. SW., SS., and Pagt.)	SMITHFIELD
Ald. Council Powles	Counc. and Clk. G. J. Cushwa		Mayor W. J. Huntley
Ald. R. W. Brown	Mgr. James C. Harris	SANFORD	Com. D. W. Peterson
(also acts as Clk. and Treas.)	(also acts as Pagt., Tax Col., DPW.)	Mayor W. R. Williams	Com. Dr. W. J. Massey
Atty. P. S. Carlton		Ald. E. M. Underwood	Com. W. M. Grantham
CoP. and Tax Col.	Atty. F. O. Carver	Ald. W. H. Fitts	Com. W. A. Finch
J. L. Stikeleather	CoP. S. A. Oliver	Ald. J. T. Ledwell	Com. E. S. Edmundson
ROCKY MOUNT	Fich and Bl. J. M. O'Briant	Ald. E. W. Fields	Com. C. E. Bingham
Mayor J. Q. Robinson	SW. and SS. I. O. Abbitt	Ald. Stacy A. Love	Com. W. N. Holt
Counc. J. M. Daughtry	SC. John Johnson	Atty. K. R. Hoyle	Atty. E. F. Ward
Counc. J. L. Williams	Hof. Dr. S. V. Lewis	Clk. Harvey Kennedy	Clk. C. H. Peirce
Counc. R. C. Brake	Wof. Mrs. T. C. Wagstaff	(also acts as Acct. and Tax Col.)	(also acts as Acct. and Tax Col.)
Counc. A. J. Mims	RUTHERFORDTON	Treas. Miss Judith Ross	Treas. C. V. Johnson
Counc. H. F. Hinson	Mayor B. B. Waldrop	CoP. Paul Watson	CoP. E. R. Hale
Counc. J. R. Bobbitt	Ald. G. A. Hines	Fich. R. B. Lemmond	Fich. and Bl. B. L. Jones
Counc. W. S. Wilkinson	Ald. C. C. Houser	Eng. W. W. Chaffin	SW. A. M. Lyon
Counc. C. W. Ivey	Ald. K. E. Simpson	SW. A. C. Thomas	SS. and SC. N. G. Rand
Counc. J. E. Johnson	Ald. J. P. Stockton	(also acts as SS. and Bl.)	Hof. W. N. Holt
Counc. Don C. Lewis	Judge C. B. McRorie	Hof. Dr. Lynn McIver	SNOW HILL
Counc. H. W. Cutchin	Ct. Clk. J. L. Hall	Wof. E. O. McMahan	Mayor Walter G. Sheppard
Counc. and Treas.	Atty. M. L. Edwards	SCOTLAND NECK	Counc. J. C. Exum
M. Williamson	Clk. H. L. Carpenter	Mayor B. F. Bracy	Counc. J. H. Harper
Judge B. H. Thomas	(also acts as Treas. and Tax Col.)	Com. and Treas. Ennis Bryan	Counc. and SS. L. W. Edwards
Solic. Lynwood Elmore	Acct. F. P. Stratford	Com. W. M. Hancock	Counc. H. T. Creech
Ct. Clk. C. H. Harris	CoP. S. E. Waldrop	Com. P. E. Shields	Counc. R. P. Aiken
Mgr. L. B. Aycock	Fich. James A. Hodge	Com. W. H. McDowell	(also acts as Clk. and Treas.)
(also acts as Clk. and Acct.)	SW. J. R. Anderson	Atty. Stuart H. Smith*	Atty. K. A. Pittman*
Atty. Thorp & Thorp	SS. C. M. Lynch	Clk. and Tax Col.	CoP. and Tax Col.
Tax Col. John Innes	Bl. J. G. Erwin	J. A. McDowell*	J. R. Wartters*
CoP. O. P. Hedgepeth	Hof. Dr. H. C. Whims	L. E. Keeter*	M. C. Lassiter*
Fich. and Bl. J. R. Sorsby	Wof. Mrs. Arthur Harrill	J. T. Wilkinson	SOUTHERN PINES
DPW. and Pagt. A. S. Lyon	SAINT PAULS	SW. and SS. L. R. Mills	Mayor D. G. Stutz
Eng. C. E. Exum	Mayor J. M. Butler, Sr.	SEABOARD	CPW. and Fich. L. V. O'Callaghan
SW. George P. Womble	Counc. C. L. Monroe	Mayor S. L. Yates	Atty. U. L. Spence
SSCG. F. Patterson	Counc. M. D. Pittman	Com. H. R. Harris	Clk. Howard F. Burns
Hof. Dr. Allen Whitaker	Counc. D. D. McColl	Com. J. L. Gay	(also acts as Treas., Pagt., SS., and SC.)
ROPER	Counc. A. B. Stalvey	Clk. and Treas. B. R. Bullock	Tax Col. Mrs. J. H. Tilghman
Mayor A. R. Phelps	Counc. F. G. Dawkins	Tax Col. E. L. Edwards	CoP. J. A. Gargis
(also acts as Clk. and Treas.)	Counc. L. S. Britt	CoP. D. L. Singleton	SW. R. T. Mills
Counc. H. M. Williams	Atty. John S. Butler	SELMA	Bl. Elmer Davis
Counc. L. L. Mizelle	Clk. J. H. McCormick	Mayor William I. Godwin	SOUTHPORT
Counc. J. E. Phelps	(also acts as Acct., Treas., Pagt., Tax Col., and Bl.)	Com. J. C. Avery	Mayor J. D. Eriksen
Tax Col. and CoP. L. C. Snell	CoP. E. L. Hanna	Com. Frank Hood	Ald. E. R. Weeks
ROSEBORO	Fich. and Sbl. Lacy Carroll	Com. Hayden Wiggs	Ald. S. W. Watts
Mayor and SC. C. M. Butler	Eng. P. A. Roberts	Com. B. A. Henry	Ald. William Jorgensen
Ald. J. G. Dunn	SSCG. L. J. Hester	Atty. W. P. Aycock	Ald. G. E. Spencer
Ald. P. J. Melvin	SALEMBURG	Clk. M. R. Wall	Ald. J. W. McKeithan
Ald. J. M. Starling	Mayor Ranby Royal	(also acts as Acct. and Treas.)	Ald. J. J. Loughlin, Jr.
Ald. C. B. Tyson	Com. R. C. Carter	CoP. A. R. Driver	(also acts as Treas. and SS.)
Ald. A. S. Vinson	Com. L. R. Baggett	Fich. and Bl. John Jeffreys	Atty. Robert W. Davis
Atty. E. C. Robinson	Com. James Royal	SW. J. V. Chamblee	Clk. E. R. Weeks
Clk. and Tax Col. F. C. Butler	Com. C. S. Royal	SS. C. A. Ryals	Acct. and Tax Col. J. E. Carr
CoP. H. A. Jones	Com. Iverson Royal	Hof. Dr. E. N. Booker	CoP. W. B. Moore
(also acts as SW. and SS.)	Clk. S. A. Howard	SHELBY	Fich. H. B. Aldridge
Fich. W. L. West	(also acts as Treas. and Tax Col.)	Mayor and Pagt. H. S. Woodson	(also acts as Bl. and SW.)
ROSE HILL	SALISBURY	Ald. W. C. Harris	SPENCER
Mayor Dr. C. F. Hawes	Mayor C. F. Raney	Ald. Yates McSwain	Mayor T. P. Fowler
Com. Dr. O. A. Teachey	Counc. H. W. Davis	Ald. R. Z. Riviere	Counc. and Treas. J. E. Connell
Com. Erchey Lanier	Counc. W. H. Hardin	Ald. C. A. Doggett	Counc. W. S. Roderick
Com. J. E. Teachey	Counc. B. V. Hedrick	Atty. J. C. Whisnant*	Counc. D. C. Miller
Com. E. G. Murray	Counc. D. C. Dungan	Clk. Reeves Forney	Counc. C. R. Withers
Com. E. P. Blanchard	Mgr. and Pagt. H. C. Holmes*	(also Treas. and Tax Col.)	Counc. J. M. Burton
ROSMAN	Atty. J. W. Ellis	Bessie Rhinehardt	Counc. C. P. Huffine
Mayor A. M. White	Clk. Elizabeth L. Massey*	CoP. D. L. Willis	Judge T. P. Fowler*
Ald. A. E. Hogsed	Treas. Mrs. W. F. Whitt*	Fich. Lewis McDowell*	Solic. Nelson Woodson*
(also acts as Treas. and Clk.)	Tax Col. H. E. Ruffy*	Eng. D. R. S. Frazier	Atty. T. Kern Carlton
Ald. C. R. Stroup	CoP. R. L. Rankin*	SW. John Weir	Clk. C. P. Huffine
Ald. and Hof. G. H. Woodward	Fich. W. A. Brown*	SS. E. W. Spangler	Tax Col. R. G. Strickland
CoP. Coy Fisher	Eng. J. A. English*	SC. C. C. McMurry	(also acts as Acct. and Ct. Clk.)
(also acts as Tax Col. and SS.)	(also acts as Bl. and SW.)	Bl. W. Y. Crowder	CoP. L. H. Talbert*
ROWLAND	SS. J. A. Weant	Hof. D. D. Wilkins	Fich. T. C. Neill
Mayor J. C. Ward	SSCG. T. R. Doby	SILER CITY	SW. W. M. Freeland*
Counc. David Townsend	SC. J. F. Miller	Mayor O. B. Reitzel	(also acts as SS. and Bl.)
Counc. G. V. McPhail	Counc. S. L. McCanless	Com. J. C. Gregson	SPINDALE
Counc. J. A. McCormick	Mayor H. L. Capps	Com. F. J. Boling	Mayor L. J. Thomasson
Counc. D. L. McLaurin	Counc. E. C. Leland	Com. V. M. Dorsett	Counc. Vernon Proctor
Clk. F. L. Adams	Counc. and Hof. D. W. Pace	Com. T. H. Grimes	Counc. H. W. Crenshaw
(also acts as Treas., Acct., Pagt., and Tax Col.)	Counc. Roy L. Johnson	Com. G. L. Budd	Counc. W. R. Morgan
CoP. J. B. Bullock, Jr.	Counc. H. E. Pace	Atty. L. P. Dixon	Counc. J. G. Davis
(also acts as SW., and SS.)	Atty. Massenburg-McCown	Mgr. W. O. Mann	Counc. Addie Nanney
Fich. J. A. Bracey	Clk. E. B. Hall	(also acts as Clk., Treas., Pagt., Tax Col., SW., SS., and Bl.)	Atty. M. L. Edwards
ROXBORO	(also acts as Treas., Pagt., and Tax Col.)	CoP. G. G. Pickett	Clk. Joe Wylie
Mayor R. B. Dawes	CoP. H. G. Laughter	Fich. W. E. Sharpe	(also acts as Treas. and Tax Col.)
Counc. George W. Kane			F. P. Stratford
Counc. Preston Satterfield			
Counc. L. C. Brooks			

CoP. Yates Duncan	CoP. and Wof.	TAYLORSVILLE	Counc.	Glen Ramsey
FiCh. H. A. Dotson	William Thomas	Mayor A. B. Carter	Counc. Dr. Robert Bonner	Counc. and Clk. Frederick Ribet
SSDP. Jno. M. Pollock	FiCh. L. M. Gaither	Counc. G. F. Ingram	Mgr. Lee Ribet	(also acts as FiCh., Eng., SBL., SW., SS., and BI.)
SS. and SW. C. B. Culbreth	Eng. R. L. Crawley	(also acts as SW., SS., and Pagt.)	Counc. Plato E. Carson	Atty. Ervin & Butler
SPRING HOPE	(also acts as SS. and BI.)	Counc. H. P. Feimster	Tax Col. A. Grill	CoP. J. P. Coffey
Mayor. J. J. Proctor	SW. H. S. Douglas	(also acts as Treas., Tax Col., and SC.)	Hof. Dr. F. O. Foard	VANCEBORO
(also acts as Clk., Pagt., Tax Col., SW., and SSCG.)	SSCG. J. W. Mills	Atty. J. H. Burke	Mayor A. R. Blow	Ald. G. C. Lancaster
Com. Dr. F. G. Chamblee	SC. Fred Poston	CoP. J. D. Grant	Ald. W. L. Elks	Ald. K. M. Stewart
Com. and SC. P. E. Daniel	Hof. S. A. Rhyne	FiCh. Henry Goodnight	Ald. E. J. Croom	Ald. T. S. Jackson
Com. and Treas. B. C. Delbridge	Mayor J. M. Bullock	BI. R. L. Alspaugh	Atty. Barden & Stith	Clk. J. B. Brown
Com. and SS. A. T. May	(also acts as Mgr. and Pagt.)	Hof. Dr. Asa Thurston	(also acts as Acct. and Tax Col.)	Treas. Mrs. G. B. McLawhorn
Com. C. H. May	Counc. and DPW. O. T. Mangum	Wof. Luther Dyson	CoP. and Hof. W. S. Hamilton	CoP. and SW. E. L. Dixon
Atty. O. B. Moss	Counc. and Treas. U. M. Roberts	THOMASVILLE	(also acts as SS., SC., and Pagt.)	VASS
Acct. J. J. Pitts	Counc. W. C. O'Brien	Mayor D. A. Long, Jr.	Mayor N. Vick Keith	Counc. W. D. Smith
CoP. Ollie Laughter	(also acts as SBL and BI.)	Counc. J. R. Blair	Counc. S. R. Smith	Counc. R. P. Beasley
FiCh. and BI. E. C. Acree	Counc. and SS. J. C. Hopkins	Counc. M. L. Bales	Atty. W. Duncan Matthews	Clk. Ben H. Wood
SPRUCE PINE	Counc. and Clk. J. B. Pittard	Counc. C. F. Phillips	(also acts as Acct. and Treas.)	CoP. A. R. Laubscher
Mayor. G. G. Fortner	CoP. and Tax Col. A. S. Carrington	Counc. J. Henry Holton	Mayor Ezra Miller	WACO
Ald. Ed Boone	STONEVILLE	Counc. Harry Lee Lambeth	Ald. J. L. Hord	Ald. N. R. Putnam
Ald. Charles S. Gunter	Mayor O. P. Joyce	Judge C. W. Gilliam	Ald. and Clk. W. N. Pope	Atty. D. P. Dellinger
Ald. and Clk. Erastus Greene	Counc. Mrs. J. A. Scales	Solic. D. A. Troutman	Treas. & Tax Col. A. W. Black	CoP. C. L. Barrett*
Judge J. I. White	Counc. Mrs. F. A. Brown	Mgr. R. M. Cooksey	CoP. WADESBORO	Mayor L. D. Rivers
Atty. John C. McBee	Counc. W. C. Smith	(also acts as Pagt., DPW., and acting BI.)	Mayor L. C. Jones	Com. J. M. Liles
Treas. J. L. Hollifield	Counc. C. F. King	Atty. H. R. Kyser	Com. H. H. Hardison	Com. W. J. Huntley
CoP. Ed McBee	Counc. W. M. Carter	Clk. B. H. Harris	Com. T. J. Covington	(also acts as Clk. and Treas.)
(also acts as Tax Col. and BI.)	Mgr. G. E. Franklin	(also acts as Acct., Treas., and Tax Col.)	Atty. Robinson, Pruette & Caudle	Tax Col. & CoP. C. V. Smith
FiCh. Floyd Duncan	(also acts as Tax Col., CoP., and SSCG.)	CoP. F. C. Smith	FiCh. F. Brown Huntley	FiCh. and BI. H. W. Ingram
Eng. R. A. Gray	Clk. S. J. Smith	FiCh. and SBL. R. J. Tomlinson	SW. H. Crump Burns	WAGRAM
SW. and SS. Jess Sullins	(also acts as Treas. and Pagt.)	SS. and SC. C. H. Turner	Mayor Monroe McMillan	Ald. S. J. Womble
STALEY	STALEY	TRENTON	Ald. Z. R. Wooley	Ald. E. C. Smith
Mayor C. M. Staley	Mayor C. M. Staley	Mayor F. R. Collins	Atty. E. H. Gibson	Clk. and Treas. James A. Buie
Com. C. P. Fox	Com. C. P. Fox	Com. F. Brook	CoP. and Tax Col. T. M. Kidd	FiCh. S. H. Dunlap
Com. W. J. Vestal	Com. W. J. Vestal	Com. Dr. B. W. Page	WAKE FOREST	Mayor A. J. Davis
Com. Carl A. Teague	Com. J. C. Poe	Atty. T. M. Wooten	Mayor Dr. G. W. Paschal	Counc. Harvey Holding
Com. S. B. Foushee	Com. S. B. Foushee	Clk. and Treas. R. L. Edwards	Counc. Don P. Johnston	Counc. Dr. C. S. Black
Clk. H. L. Staley	Clk. H. L. Staley	CoP. and Tax Col. F. P. Koonce	Counc. R. L. Harris	Judge Donald Gulley
(also acts as Treas. and Tax Col.)	CoP. W. L. Lednum	TROUTMAN	Solic. J. B. Saintsing, Jr.	Atty. P. H. Wilson
CoP. W. L. Lednum	STANLEY	Mayor T. B. Neill	Clk. J. L. Gill	(also acts as Treas., Tax Col., and Ct. Clk.)
Mayor Frank Boyd	Mayor Frank Boyd	Ald. R. T. Nesbit	CoP. O. M. McKaughan	(also acts as SBL, SW., SS., SC., and Pagt.)
Ald. W. W. Hovis	Ald. W. W. Hovis	Ald. A. G. Brown	FiCh. and BI. J. L. Taylor	WALLACE
Ald. N. C. Hammack	Ald. N. C. Hammack	Ald. F. T. Loftin	Mayor J. A. Harrell	
Ald. Eugene Craig	Ald. Eugene Craig	Atty. John A. Scott		
Ald. Jacob Rhyne	Ald. Jacob Rhyne	Clk. C. A. Litten		
Atty. O. F. Mason, Jr.	Atty. O. F. Mason, Jr.	(also acts as Treas., Tax Col., SW., and SS.)		
Clk. Fred Rhyne	Clk. Fred Rhyne	CoP. T. Z. Sherrell		
(also acts as Treas. and Tax Col.)	CoP. J. V. Stroup	FiCh. Parnees Holtshauser		
CoP. J. V. Stroup	(also acts as SW. and SS.)	TROY		
STANTONSBURG	STANTONSBURG	Mayor Dewitt Holt		
Mayor S. H. Crocker	Mayor S. H. Crocker	Com. A. Leon Capel		
Com. G. S. Hales, Chmn.	Com. G. S. Hales, Chmn.	Com. C. W. Safrin		
Com. L. K. Edwards	Com. L. K. Edwards	Com. W. G. Smitherman		
Com. N. P. Coley	Com. N. P. Coley	Com. R. H. Cox		
Com. L. E. Vick	Com. L. E. Vick	Com. and Hof. F. M. Morris		
Com. C. A. Hunt	Com. C. A. Hunt	Atty. R. T. Poole		
Clk. and Treas. B. H. Davis	Clk. and Treas. B. H. Davis	Clk. J. R. McKenzie		
SW. D. G. Hill	SW. D. G. Hill	(also acts as Treas. and Tax Col.)		
STAR	STAR	Acct. S. A. Kettrell		
Mayor J. C. McIntosh	Mayor J. C. McIntosh	CoP. S. W. Moxley		
Com. J. E. Maness	Com. J. E. Maness	FiCh. and BI. L. R. Vuncannon		
Com. W. L. McCollum	Com. W. L. McCollum	SW. G. W. Lassiter		
Com. B. L. Deaton	Com. B. L. Deaton	SSCG. N. M. Thompson		
Com. D. T. Wright	Com. D. T. Wright	SC. James Freeman		
Com. F. K. Sturdivant	Com. F. K. Sturdivant	TRYON		
Atty. R. T. Poole	Atty. R. T. Poole	Mayor E. E. Missildine		
Clk. C. L. Lassiter	Clk. C. L. Lassiter	Counc. C. M. Eargle		
(also acts as Tax Col. and SW.)	CoP. Dewitt Reynolds	Counc. Claud Fisher		
CoP. Dewitt Reynolds	STATESVILLE	Counc. J. Vernon Hall		
STATESVILLE	STATESVILLE	Atty. Massenburg & McCown		
Mayor T. G. Shelton	Mayor T. G. Shelton	Mgr. and Clk. C. H. Helms		
Ald. B. A. Cowan	Ald. B. A. Cowan	(also acts as Acct., Treas., Pagt., Tax Col., and DPW.)		
Ald. R. C. Rhea	Ald. R. C. Rhea	CoP. Fred Wofford*		
Ald. J. W. Jones	Ald. J. W. Jones	FiCh. James K. Fisher		
Ald. J. Saunders	Ald. J. Saunders	Hof. Dr. Earle Grady		
Ald. C. W. McLain	Ald. C. W. McLain	VALDESE		
Ald. Dr. T. V. Goode	Ald. Dr. T. V. Goode	Mayor A. Leon Butler		
Ald. Dr. J. H. Nicholson	Ald. Dr. J. H. Nicholson	Counc. A. F. Garrou		
Atty. John A. Scott	Atty. John A. Scott	Counc. and Treas. Henry Grill, Jr.		
Clk. A. E. Guy	Clk. A. E. Guy			
(also acts as Acct., Treas., Pagt., and Tax Col.)	CoP. and CtClk. Charles P. Cullen			
	FiCh. W. Robert Worsley			
	Eng. J. S. Dancy			
	(also acts as SBL, SW., SS., SC., and BI.)			
	Hof. Dr. L. L. Parks			
	Wof. Mrs. Lyman Forbes			

Com. M. J. Cavanaugh	Com. W. C. Massey	Counc. J. D. Lewis	Ald. T. W. Blackwell
Com. W. H. Farrior	Com. W. R. Tyson	Counc. S. L. Fuller	Ald. Robert W. Gorrell
Com. Roy Carter	Com. H. W. Gamble	Counc. S. L. Braxton	Ald. George W. Blum
Com. H. E. Kramer	(also acts as Clk., Acct., and Treas.)	Counc. E. C. Elliott	Ald. E. R. Linville
Com. and Treas. W. G. Wells		Counc. A. J. Krahnke	Ald. J. Wilber Crews
Atty. P. J. Caudell	Atty. O. L. Richardson	Counc. WILKESBORO	Ald. C. T. Leinbach
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(also acts as Acct., Pagt., Tax Col., and Wof.)	WAYNESVILLE	Ald. W. A. Stroud	Solic. Joe W. Johnson
CoP. F. L. Boone	Mayor J. H. Way, Jr.	Ald. W. E. Smithy	Ct. Clk. Marvin W. Ferrell
(also acts as SW., SS., Hof., and Pagt.)	Ald. T. L. Bramlett	Ald. James Lowe	Atty. Ratcliff, Hudson & Ferrell
FiCh. J. W. Hoffer	Ald. S. H. Jones	Ald. Dr. G. T. Mitchell	Clk. (also acts as Acct. and Pagt.)
(also acts as SBL and BI.)	Ald. M. M. Noland	Clk. J. R. Henderson	Treas. W. J. Hamner
SSCG. J. F. Brown	Acct. Mrs. Hedwig A. Love	CoP. Arlie Foster	Tax Col. R. R. Kinney
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Mayor Elkin Smith	Tax Col. J. W. Boyd	WILLIAMSTON	FiCh. W. G. Hobson
Com. E. F. Michael	CoP. J. L. Stringfield	Mayor J. L. Hassell	CPW. R. A. Thomas
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Com. M. O. Jones	Eng. J. W. Seaver	Com. V. D. Godwin	Hof. Dr. R. L. Carlton
Com. W. F. Marshall	SS. J. M. Palmer	Com. L. Phindelex	Wof. K. W. Davis
Tax Col. Rebecca Mitchell	SC. A. C. Arrington	Com. Luther Peel	WINTERVILLE
WALSTONBURG	BI. Henry Gaddy	Com. and Clk. G. H. Harrison	Mayor W. L. Hunsucker
Mayor and Pagt. James Gardner	Hof. George Kunze	Atty. R. L. Coburn	Com. L. A. Barnes
Com. W. E. Lang	WEAVERVILLE	CoP. W. B. Daniel	(also acts as Pagt. and SS.)
Com. G. W. Corbett	Mayor and Pagt. J. V. Erskine	(also acts as Tax Col. and Hof.)	Com. and SC. W. M. Carroll
Com. C. C. Brown	Counc. Glenn West	FiCh. and BI. H. D. Harrison	Com. Bert Evans
Com. Mark Jenkins	Counc. Dr. C. N. Sprinkle	SW. R. E. Manning	Atty. Dink James
Com. W. V. Redick	Counc. E. S. Leonard	(also acts as SS. and Pagt.)	Clk. and Treas. J. L. Rollins
Clk. Carl T. Hicks	Counc. Pearce Roberts	WILMINGTON	Acct. G. L. Rouse
Treas. C. S. McKeel	Counc. G. C. Brown	Mayor Thomas E. Cooper	CoP. C. A. Bowling
Tax Col. & CoP. Major Jones	Atty. E. L. Loftin	CFI. and Pagt. W. Louis Fisher	Tax Col. C. A. Bowling and J. L. Rollins
WARRENTON	Clk. J. S. Barnard	CPW. J. E. L. Wade	WINTON
Mayor William T. Polk	(also acts as Tax Col., CoP., and SW.)	Atty. William B. Campbell	Mayor A. S. Mitchell
Com. Bignall S. Jones	FiCh. J. A. Fox	Clk. J. R. Benson	Counc. A. L. Gray
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Com. John G. Mitchell	Hof. Dr. J. N. Gill	Tax Col. C. R. Morse	Counc. F. M. Jenkins
Com. H. W. Rodwell	WELDON	CoP. J. S. Lane	Clk. and Treas. Mary Brady
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Com. W. R. Strickland	Atty. George C. Green	Eng. and SW. McKean Maffit	WOODLAND
Com. H. W. Holt	Clk. Mrs. Myrtle W. Smith	SS. J. C. Long	Mayor O. K. Joyner
Atty. Julius Banzet*	Treas. Pierce Johnson	BI. O. G. Foard	Counc. C. J. Vaughan
Clk. and Treas. T. B. Gardner	CoP. J. F. Robinson	Wof. J. R. Hollis	Counc. L. C. Copeland
Tax Col. Miss Mary Terrell	FiCh. F. L. Howard	WILSON	Counc. and Clk. S. W. Blanchard
CoP. Jack W. Scott*	SW. R. C. Cornwall	Mayor Charles B. McLean	CoP. and Tax Col. H. J. Purvis
FiCh. W. H. Burroughs*	SS. and Pagt. H. L. Grant	Ald. J. M. Fitzgerald	WRIGHTSVILLE BEACH
Eng. W. H. Boyd*	WENDELL	Ald. T. E. Brown	Mayor J. Allen Taylor
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Mayor J. T. Gresham, Jr.	Com. A. O. Bridges	Mgr. W. M. Wiggins	Ald. J. Russell Wood
(also acts as FiCh. and BI.)	Com. W. R. Nowell	(also acts as Pagt. and DPW.)	Clk. Milton Calder
Counc. W. J. Middleton	Com. W. C. Nowell	Atty. W. A. Lucas; Finch, Rand & Finch; Troy T. Barnes	(also acts as Treas. and Tax Col.)
Counc. M. V. Orr, Sr.	Judge W. A. Brame	Clk. and Acct. A. C. McKinnon	CoP. George E. Fick
Counc. W. E. Hines	Solic. E. D. Flowers*	Treas. W. E. Warren	(also acts as FiCh., SW., and SS.)
Counc. A. P. Cooper	Ct. Clk. R. E. Richardson*	Tax Col. Mrs. Blanche Woolard	YADKINVILLE
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(also acts as Treas., Tax Col., SW., and SS.)	Atty. W. H. Rhodes*	Eng. and SS. James D. Blount	Counc. J. H. Dobbins
CoP. M. N. Hodges	Clk. and Treas. M. C. Todd	SW. L. E. Johnson	Counc. T. R. Cleary
SC. J. E. Williams	CoP. Alex Wall*	SC. Harvey Turner	Counc. G. G. Vestal
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Ald. S. H. Gurganus	Mayor Rufus W. Colvard	Wof. Mrs. Jeanette M. Grainger	YOUNGSVILLE
Ald. M. F. McKeel, Jr.	Ald. Dr. B. E. Reeves	WINDSOR	Mayor P. D. Croom
Ald. R. Lee Stewart	Ald. J. W. Gambil	Mayor J. A. Pritchett	Com. W. T. Moss
Ald. S. M. Silverthorne	Ald. E. B. Graybeal	Counc. W. L. Lyon	Com. W. J. Cooke
Ald. J. W. Oden	(also acts as Treas. & FiCh.)	Counc. W. L. Perry	Com. & Hof. J. B. Perry
Ald. W. C. Dudley	Ald. W. E. Vannoy	Counc. G. L. Morare, Jr.	Dr. C. V. Timberlake
Ald. W. A. Chauncey	Ald. & Clk. J. A. Reeves	Acct. Jno. L. Pritchard	Com. & SS. J. L. Brown
Ald. Raymond L. Jolley	Atty. Bowie & Bowie	Tax Col. E. L. Gatling, Jr.	Atty. Charles P. Green
Judge John A. Mayo	Tax Col. Charles McMillan	CoP. and SSCG. J. W. Waters	Clk. S. E. Winston
Solic. E. A. Daniel	WHITAKERS	FiCh. W. L. Brewer	Tax Col. & CoP. J. R. Catlette
Ct. Clk. H. P. Webster	Mayor and Atty. G. W. Taylor	(also acts as SW., SS., and SC.)	ZEBULON
Atty. W. B. Rodman, Jr.	Com. A. G. Taylor	Winston-Salem	Mayor M. W. Chamblee
Clk. and Tax Col. J. R. Neekins	Com. L. L. Draughon	Mayor William T. Wilson	Com. Jess Kilpatrick
Treas. W. Z. Lackland	Com. J. E. Cutchin	Ald. Luther E. Martin	Com. Avon Privett
CoP. A. L. Singleton	Com. R. R. Bradley	Ald. Ralph S. Church	Com. W. B. Bunn
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SW. D. T. Smith	Clk. and Treas. R. W. Smith		Com. F. D. Finch
SS. J. H. Martin	Acct. B. E. Perkinson		Atty. A. R. House
SC. W. A. Garriss	CoP. C. H. Denby		CoP. and Tax Col. D. E. Cone
Hof. Dr. D. E. Ford	(also acts as Tax Col. and FiCh.)		
Wof. Mrs. Eliza H. Randolph	WHITEVILLE		
WAXHAW	Mayor Jackson Greer, Jr.		
Mayor Luther B. Baker			

Bulletin Service

Opinions and rulings in this issue are from rulings of Attorney General and State Departments from April 1 to July 15



Prepared by

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

1. Ad valorem taxes.

A. Matters relating to tax listing and assessing.

1. Exemptions—religious and educational organizations.

To O. M. Hooker, Jr. (A.G.) The fact that a parcel of land is held by a Catholic Bishop or other minister does not render it exempt from taxation. In order to be exempt the property must actually belong to the church and the income therefrom be used for church purposes.

3. Exemptions—property of State agencies.

To Henry L. Stevens. (A.G.) Foreclosed lands held by the World War Veterans' Loan Fund are, in my opinion, not liable to taxation in spite of the dictum in *Benson v. Johnston County*, 209 N. C. 751. An agreed case to be presented to the Court to determine this question is now in preparation.

5. Exemptions—city and county property.

To R. L. McMillan. Inquiry: Should a township school sinking fund list for county or city taxes income-producing property taken in by foreclosure of loans from the fund?

(A.G.) The property would seem to be subject to taxation by the County in accordance with the decision in *Benson v. Johnston County*, 209 N. C. 751. It is not clearly indicated in this case whether it would be subject to taxation by the City, but the reasoning would indicate that such property was subject to taxation for all purposes.

To O. M. Hooker. (A.G.) Property of a town used in transmitting electric current for sale outside the town is subject to county taxes just as the stock of County ABC stores is subject to town taxation. See *Benson v. Johnston County*, 209 N. C. 751.

12. Exemptions—veterans' compensation.

To J. L. Cornwell. (A.G.) A home and auto which a World War veteran is purchasing out of his monthly compensation are not exempt from taxation. Such funds have been converted from their original form, and the property which he purchased therefor would be subject to taxation. On the other hand, funds which a veteran might have in his possession in a bank or elsewhere which have not been converted into other property would be exempt.

25. Revaluations.

To R. I. Mintz. Inquiry: Do the County Commissioners have authority to postpone the regular quadrennial assessment until 1938 or 1939? May a horizontal increase or decrease be legally made instead of re-assessment?

(A.G.) The Commissioners at their option may have the quadrennial assessment or postpone it until 1938 and may resort to a horizontal increase or decrease.

To H. H. Hubbard. Inquiry: The County had its last revaluation in 1933 and has since made no increases in farm values

due to clearing of additional acres. We are not having a revaluation or horizontal increase this year. May we consider clearing of land such an improvement as to justify increasing the 1933 valuations?

(A.G.) We think perhaps that you would be within your authority where you found as a fact that real property had been enhanced in value or had been cleared to increase the value of the property.

30. Situs of personal property.

To J. L. George. (A.G.) With certain minor exceptions, the Machinery Act requires that personal property be listed for taxation at its situs. Following this rule, we are of the opinion that goods or merchandise held by a consignee, either for a domestic or foreign corporation, should be listed for taxation at the residence of the consignee.

To J. Arthur Henderson. Inquiry: Please advise as to the proper place for listing intangible property of a foreign corporation with principal and branch offices in this State?

(A.G.) Section 801, subsection 5, of the 1937 Machinery Act provides that: "Every non-resident individual, foreign corporation, partnership, firm, business establishment, or unincorporated association doing business in this State shall list, at its principal office in this State, all intangible property which has acquired a business situs in this State." If such taxpayer "has no principal office in this State, such intangible property shall be listed in any county in which business is transacted."

To E. B. Denny. (A.G.) Manufactured goods and cotton owned by a North Carolina corporation but stored in another state are not taxable in North Carolina. However, if they were sent out of the State just prior to April 1 to avoid taxation, without any intention of an indefinite storage there, and returned immediately afterwards, they would be taxable here because of the obvious fraud intended.

51. Nature of property.

To K. O. Dupree. Inquiry: Should the mains and equipment of a local gas company, used solely for producing and storing artificial gas, be considered as personal property, subject to annual increases for improvements and annual decreases for depreciation, or should they be classed as real property?

(A.G.) This would depend on the nature and character of the property and the manner in which it is affixed or used in connection with real property, determined in general by the law of Fixtures. That part of the equipment which has become affixed to the real property in such a manner as to become a part of the realty would not be subject to annual depreciation or increases, except as provided by the law itself under the 1937 Machinery Act, which provides for taxation or credit for improvements or losses having a valuation in excess of \$100.

69. Proceeds on life insurance policies retained by company.

To T. R. Short. Inquiry: Instead of accepting the proceeds of an insurance policy upon the death of her husband, the widow took a demand note from the insurance company. Should this note be listed for ad valorem taxes by the county? (A.G.) Yes.

79. Deductions from solvent credits—debts and liabilities.

To W. P. Kelly. (A.G.) This Office is of the opinion that a person holding stock in a Building and Loan Association, and at the same time owing the Association money borrowed for the purpose of improving real property, is entitled to claim such notes as a deduction in listing solvent credits for county and city taxes.

To A. Honrine. (A.G.) In our opinion, past due city, county, and State taxes are not such debts as are permitted to be deducted from solvent credits and cash on hand when listing taxes.

To J. Arthur Henderson. Inquiry: A milling company claims it pays the Federal Government processing tax on each bushel of wheat purchased and contends it is entitled to deduct any amounts due for such taxes from its solvent credits.

(A.G.) We are not advertent to a Federal statute imposing such a processing tax. However, Section 602, item 17 (a), of the 1937 Machinery Act, expressly excludes deduction of "taxes of any kind owed by the taxpayer," and if the taxpayer does owe such taxes, they are not deductible from solvent credits.

81. Deduction—money borrowed on cotton.

To A. H. Pell. Inquiry: Please give me your ruling as to the taxability of cotton in storage owned by a person other than the producer.

(A.G.) The 1937 Machinery Act requires the listing of all cotton owned by any person in this State on the taxing date, and under Sections 602 and 900 (23), no person except the producer is permitted to deduct indebtedness owing from the value thereof.

83. Building and Loan stock.

To J. L. Abernethy. Inquiry: Is single payment, paid-up stock in a local Building and Loan Association on which the owner receives a fixed interest subject to county ad valorem taxes for 1937?

(A.G.) This stock is not subject to ad valorem taxation by your County for 1937. Section 704 of the Revenue Act does not have the effect of subjecting this stock to ad valorem taxation by the counties for 1937 unless the property is the subject of taxation under the 1937 Machinery Act. Under the provisions of the 1937 Machinery Act, prepaid stock in a domestic Building and Loan Association is not subject to ad valorem taxation by a county. The situation is different as to stock in a foreign Building and Loan Association.

110. Listing of personal property.

To W. W. Watson. Inquiry: (1) Does the \$300 personal property exemption apply to any property of the taxpayer in the County or just the property in the township in which he resides? (A.G.) Any property in the County.

(2) Are all solvent credits owned by a person and subject to taxation in a particular County subject to offset by debts owed by the taxpayer, whether listed in one or more townships? (A.G.) Yes.

B. Matters affecting tax collection.

5. Collector's commissions.

To W. C. Harris. (A.G.) In our opinion, where the salary or fee bill does not control, the Town Commissioners might agree with the Tax Collector to pay him 5%

commission on the collection of taxes. The Collector has a right to commissions on taxes collected by means of garnishment proceedings instigated by him. However, we think he is not entitled to commissions on taxes voluntarily paid in before the list is in his hands nor on tax collections which result from foreclosure suits.

10. Penalties, interest and cost before foreclosure.

To J. S. Vincent. (A.G.) A person who has paid taxes for another when due can not collect any penalties from the person for whom the taxes were paid, as he has paid no penalties.

To Harvey D. Hart. (A.G.) The penalty provisions of the 1937 Machinery Act (Section 1403) are prospective in character and do not apply to taxes for the year 1936.

22. Delinquent taxes—time for sale and foreclosure.

To A. C. McKinnon. Inquiry: Should unpaid 1936 taxes on real property be advertised in August and sold in September, as has been the law for the past two years, or should they be advertised in May and sold in June, as was done in previous years?

(A.G.) The last General Assembly passed an act providing that unpaid 1936 taxes should be advertised in August and sold in September in the same way and manner as is provided in Chapter 234, Public Laws of 1935, relative to 1935 taxes.

31. Tax foreclosure—procedural aspects.

To Luke Lamb. (A.G.) It is possible that the Court might sustain a combination notice complying with the requirements of the general notice under C. S. 8037 and also those of the specific notice required to individual defendants in tax foreclosure suits. However, in view of the decision in Mayo v. Commissioners, 207 N. C. 211, I think it would be a safer procedure to follow as far as possible the exact procedure laid down by the statute.

35. Tax foreclosure—costs and fees.

To Luke Lamb. (A.G.) Where Sheriff's fees have been collected in tax foreclosure cases where the return was "dead" or "not to be found," I am of the opinion that such fees should be turned over to the Sheriff.

To R. T. Wilson. Inquiry: I notice you have ruled that Chapter 560, Public Laws of 1933, applies to actions to foreclose tax sales certificates under C. S. 8037? What fees apply in tax suits under C. S. 7990?

(A.G.) Tax suits brought under C. S. 7990 are not subject to the provisions of this act, and the fees allowed the Clerk are the same as in other actions. The fee bill varies so much in different counties, we would not venture to say what the fees are in your County, but you can easily ascertain them by reference to the Consolidated Statutes.

71. Tax collection—necessity of exhausting personal property.

To J. Shep Bryan. Inquiry: Is a municipality under legal obligation to levy on personal property before proceeding against real property for the collection of taxes due on the latter? If so, can a person holding a deed of trust against such real property avoid payment of the taxes on the ground of the municipality's failure to first levy on personal property?

(A.G.) Under C. S. 8006 the proper procedure for a municipality is to have the Collector to levy first on the personal property of the taxpayer before proceeding to collect the real property tax out of the real property. This law is mandatory.

However, if the City should have the Collector to proceed first against the real property of the taxpayer, the lien holder or the transferee of the trustee in the deed of trust could not avoid payment of the taxes on these grounds. In such a case, if the lien holder had pointed out to the Collector personalty out of which the taxes could have been collected, the Collector would be liable to the taxpayer. Geer v. Brown, 126 N. C. 238. But under C. S. 8011, "where actual sales of real estate are made for taxes under the general laws of the State, the taxpayer whose real estate has been sold for taxes shall be precluded thereafter from attacking such sale on the ground that the tax could have been procured from personal property," and the purchaser takes good title, although the personalty was not first exhausted. See Stanley v. Board, 118 N. C. 75.

76. Tax collection—date lien of taxes attaches.

To R. W. Winston, Jr. (A.G.) Under Section 1401 of the 1937 Machinery Act the lien of property taxes attaches to real estate as of the 1st day of April.

We think you are correct in your opinion that in a large part the rule laid down in State v. Fibre Co., 204 N. C. 295, has been changed. That opinion proceeded on the theory that the property tax was for the fiscal year in which it was levied; that the liability for the payment of the tax accrued, therefore, on July 1; and that the lien upon the property attached "when the tax became due," which was then the 1st of October of the fiscal year.

Since this is true, a purchaser on April 2 takes the property cum onere, and that property is liable for the tax. Agreements as to who shall pay the tax—vendor or vendee—are therefore very pertinent under the circumstances.

102. Refunds—taxes on equipment of National Banks.

To D. W. Newsom. Inquiry: Is a County authorized to refund taxes paid by a National Bank on office furniture and equipment which was unattached to realty?

(A.G.) If the taxes were duly listed and not paid under protest, it would seem that they were paid under a mistake of law rather than of fact, and in such a case the County in our opinion is not authorized to make a refund.

C. Levy of special taxes.

12. For support of the poor.

To S. C. Chambers. (A.G.) C. S. 2832 gives very wide powers to municipalities with regard to the establishment of a system of public charities and benevolence for the aid of its poor and destitute. Under the powers given in this section, I think that a city or town might make a reasonable allowance in its budget and appropriate money for charitable and benevolent purposes and might go to the extent of adopting and approving a recognized charitable organization for the carrying out of its benevolences and make an appropriation to them, if the public good could be more conveniently or better served in that way.

II. Poll taxes and dog taxes.

A. Levy.

1. Exemptions.

To N. J. Sigmon. (A.G.) An ex-convict is not excused by law from paying poll tax, regardless of whether or not his citizenship has been restored.

III. County and city license or privilege taxes.

A. Levy.

14. Privilege license—beer and wine.

To E. B. Hall. Inquiry: If a wine dealer

has an "off premises" license under Section 516 of the Revenue Act, may a purchaser open a bottle and drink it inside the place of purchase, provided the seller does not remove the cap nor furnish a glass?

(A.G.) We think not. See the definition of "off premises license" in Section 509 (2), which specifically says that it is for sale for "consumption off the premises."

To George T. Davis. (A.G.) It is not permissible for a beer license to be changed from one county to another. However, it would be permissible for a person who has a beer license to move his place of business from one place in the county to another without being required to purchase a new license.

To B. J. Sloan. Inquiry: Section 509½ of the Revenue Act provides that "on premises" license for the sale of wine shall be issued only to Grade A hotels, cafes, and restaurants. May a County Board of Health pass a regulation under C. S. 7065 imposing the same requirement as to the sale of beer?

(A.G.) In our opinion, it would not be necessary for a person to have a Grade A rating by the State Health Department in order to sell beer and beverages described in Section 501 (a).

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

To R. A. Collier. Inquiry: May a City levy a privilege tax on general merchants where they are not otherwise taxed for the privilege of operating their businesses within the city limits?

(A.G.) This Office is of the opinion that you might levy such a tax under C. S.

INTANGIBLE TAX—BANK DEPOSITS

To A. J. Maxwell, State Commissioner of Revenue. (A.G.) Under section 700 of the 1937 Revenue Act, taxable intangibles are segregated for exclusive State taxation after 1937; but counties and cities are allowed to tax them in 1937. Section 701, which levies a tax on bank deposits, payable on March 15, 1938, "for the previous calendar year" does not operate to except bank deposits from the general rule thus laid down for taxable intangibles. As used with reference to a property tax, such expressions as "for the calendar year" have little significance, and certainly no technical meaning outside of the context in which they are used. The property tax is a visitatorial tax, and its payment confers no privilege whatever upon the owner of the property which could be measured by a space or period of time. At any rate, whether paid for "the previous calendar year" or any other preceding year, it is plain from the statute that the tax must be paid on or before March 15, 1938, and no administrative difficulty whatever will arise so far as the Revenue Act is concerned; and I do not think there has been placed any restriction as to local taxation under the Machinery Act for 1937. In my opinion, a complete uniformity exists as to all of the intangibles listed under Schedule H, both with reference to liability for the State tax payable March 15, 1938, and with reference to the liability for local taxation this year.

2677, there being no provision against such a levy in the Revenue Act.

To E. P. Covington. (A.G.) The license tax imposed by Section 155 of the Revenue Act covers license to practice all the businesses enumerated in the section—installing plumbing fixtures, hot air systems, electrical equipment, etc. A licensed plumber who employs only one additional person pays the State only one-half of the tax scheduled, and the town may levy a license not in excess of this.

To J. R. Jones. (A.G.) This Office has formerly ruled that persons selling books, etc., and giving in connection therewith a free demonstration of palm reading or fortune telling, are required to procure the Schedule B license tax levied against fortune tellers under Section 124 of the Revenue Act.

47. License tax on slot machines.

To J. A. Keever. (A.G.) Section 130½ (b) of the 1937 Revenue Act provides that the Commissioner of Revenue is authorized to presume, for tax purposes, that the slot machines taxed under this section are legal machines. However, the fact that the tax has been paid on a machine would not have the effect of legalizing the operation of the same.

To R. M. Reagan. Inquiry: Is it lawful for our town to issue licenses for the operation of slot machines?

(A.G.) The 1937 Slot Machine Act provides that there shall be no State, county or municipal taxes levied for the privilege of operating the machines or devices prohibited by that act.

This act prohibits the use of slot machines of any kind except vending, music, and weighing machines, and some others of like kind which are not in any sense games of chance or readily adaptable to gambling.

69. License tax on ice cream dealers.

To E. L. Curlee. Inquiry: May a city require ice cream manufacturers to pay the additional tax of one-eighth cent for each gallon manufactured, sold and/or distributed, in addition to the stipulated base tax set out in Section 161 of the Revenue Act?

(A.G.) Subsection (d) specifically provides that cities and towns may levy a license tax not to exceed one-fourth of that levied by the State. Since subsection (a) provides that the State may levy an additional tax of one-half cent for each gallon of ice cream manufactured, sold, and/or distributed, we are of the opinion that a city is authorized to levy and collect a tax of one-eighth cent for each gallon of ice cream manufactured, sold, and/or distributed within its limits.

IV. Public schools.

B. Powers and duties of counties.

16. Application of supplementary funds.

To F. M. Waters. Inquiry: Who has the responsibility for determining the boundary lines of a special tax district provided under a local supplement school election?

(A.G.) The Board of County Commissioners have the legal responsibility for levying the taxes within the territory which has voted for them. I would think that the responsibility of determining the boundary lines of the district would properly rest on the Commissioners, in order that they might comply with the duty by law placed upon them.

17. Apportionment of funds.

To Paul F. Evans. (A.G.) We think that it is proper for the maintenance and insurance charges on schools of the County Board of Education built for city administrative units to be paid out of the current expense school funds of those

units. Current expense funds are apportioned on a per capita enrollment basis. Fines, forfeitures, dog taxes, poll taxes are to be applied to maintenance of plant and fixed charges. In determining the parts to which these units are entitled, the children attending the schools which were constructed by the county should be counted.

69. Districting attendance and assigning pupils.

To J. C. Brown. Inquiry: Is a local act valid which divides a school district into three divisions?

(A.G.) Section 29, Article II, of the Constitution forbids any private legislation changing the boundaries of any school district.

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

5. Erection of school buildings.

To Guy Elliott. (A.G.) In our opinion, the board of trustees of your graded school has no authority to purchase a school site. We think, under the several School Machinery Acts since 1933, that this matter is within the jurisdiction of the County Commissioners upon proper representation by the County Board of Education.

31. Elections to supplement State funds.

To F. W. McGowen. Inquiry: May our County Commissioners, on request of the Board of Education, make a 5c levy for two items in the school budget—instructional supplies and libraries? Is an election necessary?

(A.G.) There has been a slight change in the school law in regard to these matters, but we think Section 14 of the 1937 School Machinery Act permits an election to be held on these items of supplement, but the tax can not be levied otherwise.

To T. C. Roberson. Inquiry: House Bill 221 authorizes elections by school districts in our County for the purpose of supplementing State school funds. Please advise whether the School Machinery Act or any other later bill prohibits our County from proceeding under this bill?

(A.G.) We do not have a copy of House Bill 221 before us, but we find nothing in the School Machinery Act to prohibit your County from proceeding under such a bill.

To T. A. Clark. Inquiry: Some doubt has been expressed by attorneys as to whether new local elections for school supplements may not be carried by a majority of those voting, in view of the language employed in the amendment to the Constitution recently adopted. See Article 5, Section 4.

(A.G.) The better opinion seems to me to be that inasmuch as the statutes under which these elections are called and held provide that the election shall be carried by a majority of the qualified voters, and inasmuch as Article VII, Section 7, of the Constitution is still in force, these elections can be carried only by a vote against registration.

41. Compensation of pupils injured in school bus accidents.

To R. H. Bachman. (S.S.C.) The only injuries for which the State School Commission is entitled to make reimbursement are those received while the child is riding on the bus to or from school and due to the operation of the bus itself.

F. School officials.

1. County Board of Education.

To P. A. Mauney. Inquiry: One of the members of our Board of Education, appointed by the 1937 Assembly, failed to

qualify and take office, as required, by the first Monday in April.

(A.G.) C. S. 5414 provides that "failure to qualify within that time shall constitute a vacancy." We are of the opinion that there is a vacancy in the office and that it must be filled by the County Executive Committee in accordance with C. S. 5416.

5. County Board of Education—rules respecting teachers.

To W. G. Dillard. (A.G.) Section 12 of the 1937 School Machinery Act provides that in the employment of teachers "no rule shall be made or enforced on the ground of marriage or non-marriage." Under this section, the County Board of Education has no authority to discriminate against a married person.

10. Trustees of city administrative units.

To M. E. Yount. (A.G.) It is provided in the several School Machinery Acts that where a special charter district is included in a city administrative unit, the trustees of the school district are continued in office, and successors are to be selected in the manner theretofore prevailing. The fact that a school district has paid off its debts does not affect the method of selecting trustees.

20. School district committeemen.

To P. G. Gallop. (A.G.) This Office is of the opinion that there would be no violation of C. S. 4388 for a County Board of Education to employ local school committeemen to do school repair work.

To Clyde A. Erwin. (A.G.) The position of school committeeman or trustee has been repeatedly declared by the Supreme Court to be an office, and it is elemental that an officer must be a resident of the district he serves.

To J. G. Allen. Inquiry: May a sick or absent member of a School Board or Committee vote by proxy in the election of teachers? (A.G.) We think not.

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

To Clyde A. Erwin. Inquiry: Please construe the new provision of the 1937 School Machinery Act: "Any teacher or principal desiring election or re-election to a position in the State School System shall file his or her application in writing with the County Superintendent of Instruction or the head of the administrative unit. It shall be the duty of such County Superintendent or administrative head to notify the applicant of election or rejection within a period of 30 days."

(A.G.) In our opinion, the new section does not have the effect of repealing an election or rejection within 30 days after application, nor of requiring the County Superintendent or administrative head to notify the applicant of election or rejection within 30 days from the time of the application.

While it must be conceded that the paragraph is ambiguous, we can not conclude that it was the intention of the law by the mere application of a person desiring to teach that the ordinary process of selection or rejection could be so controlled by the date of such application, which is at the will of the applicant, as to require that both election or rejection, and notification thereof, should be made within 30 days following the application. In our judgment, the law is complied with when the notice is given within 30 days after the election or rejection.

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

To E. F. Upchurch. (A.G.) Costs in criminal cases do not go to the school fund, no matter whether the officers are

on fees or salary. Usually fees of officers on salaries go to the county general fund unless there is some provision of law to the contrary. Only fines and forfeitures go to the school fund.

19. Fines in criminal actions.

To J. J. Burney. Inquiry: Should fines imposed by a magistrate for offenses inside the corporate limits of a city be turned over to the city or county school fund?

(A.G.) Under Article IX, Section 5, of the Constitution, all fines collected in the several counties for a breach of the penal laws of the State must be paid to the county school fund.

I. School property.

7. Special districts abolished by 1933 School Machinery Act.

To H. M. Robins. Inquiry: Where a special charter district has become a city administrative unit, who has authority to sell property which belonged to the former district and is no longer used for schools?

(A.G.) In our opinion, since the law now recognizes the County as the sole agency for the construction of school buildings, we might regard the title in the trustees of the particular district as being merely held in trust, and I suggest that the trustees might make a conveyance of such title to the County Board of Education, in which event the latter might dispose of it as provided in C. S. 5470 (a).

10. Disposition of school property.

To R. L. McMillan. Inquiry: What disposition should be made of funds derived from the sale of property by a township school committee under C. S. 5470 (a)?

(A.G.) Under Section 16 of the 1937 School Machinery Act, the proceeds, in our opinion, should be made a part of the debt service fund of the township school committee.

J. School books.

40. Books for indigent children.

To C. A. Erwin. (A.G.) The textbook rental law requires books to be furnished free of rental to indigent children. In order that indigency might be conveniently determined, the Textbook Rental Commission adopted a rule requiring some memorandum from the welfare authorities.

K. State loan funds.

5. Loans from Literary and Building Fund.

To Clyde A. Erwin. (A.G.) In our opinion, loans from the Literary and Building Fund should now have the approval of the Local Government Commission.

V. Matters affecting county and city finance.

1. Issue of Bonds.

2. Debt Limitation Amendment of 1936.

To W. E. Easterling. Inquiry: Suppose a municipality issued bonds between July 1 and the time the 1936 Debt Limitation Amendment went into effect (November 26) in excess of two-thirds of the amount by which its debt was reduced in the fiscal year ending June 30, 1936? May the municipality issue additional bonds before the close of the fiscal year ending June 30, 1937, without submitting the question to the voters and without taking into consideration the bonds issued between July 1 and November 26?

(A.G.) No. The Amendment provides that counties and municipalities shall not contract debts, during any fiscal year, to an amount exceeding two-thirds of the amount by which the indebtedness of the particular unit was reduced during the next preceding fiscal year, unless the subject is submitted to a vote of the people of the unit. This provision clearly includes all debts contracted by a county or municipality during the fiscal year,

whether such debts were contracted before or after the effective date of the Amendment.

To B. M. Boyd. Inquiry: Please advise whether city street improvement bonds come within the limitations of the recent Amendment where the faith and credit of the city are pledged to their payment but the city has a lien upon abutting property for the payment of the assessments?

(A.G.) In our opinion, bonds issued for this purpose are subject to the limitations of this Amendment. The exceptions in the Amendment do not include a city debt of this nature.

To T. G. Furr. Inquiry: A Town has no debt, and 95% of the people have signed a petition asking for street paving and have agreed to pay one-half the cost. May the Town borrow money and advance the cost without an election?

(A.G.) We think not in view of the Debt Limitation Amendment. If there has been no reduction of past indebtedness, or no past debt that could have been reduced, there would have to be a vote of the people in order to incur any debt.

To Marsden Bellamy. Inquiry: May interest be counted along with principal in computing reductions in "outstanding indebtedness" under the Debt Limitation Amendment?

(A.G.) "The outstanding indebtedness" "reduced during the next preceding fiscal year" would not, in my opinion, include the payments of interest on bond coupons which accrued during the next preceding fiscal year. The year must be considered as a whole to meet the purpose of this provision. If during the year the county paid no more on its outstanding indebtedness than the interest which accrued upon that indebtedness during that year, at the end of the year its outstanding indebtedness would not have been reduced.

In different circumstances, it is possible that the payment of interest might be considered as debt reductions during the fiscal year. If at the beginning of the next preceding fiscal year the outstanding indebtedness of the county included principal and interest which had theretofore accrued and which had not been paid, and during the year the county retired the interest which had accrued during that year plus the interest which had accrued on its outstanding indebtedness prior to the beginning of such fiscal year, the payments of such interest previously accrued might be considered as debt reductions during the "next preceding fiscal year."

L. Local budgets and audits.

15. Approval of bills and expenditures.

To W. G. Sheppard. (A.G.) In our opinion, the commissioners of a town do not have authority to delegate to the Secretary-Treasurer power to pay ordinary bills against the town without being passed upon by the Board. However, we think the Board might authorize him to pay minor bills within a designated limitation, which are routine in nature, subject to ratification and approval of his action in the meetings of the Board. In any case, they should be finally approved by the Board.

VI. Miscellaneous matters affecting counties.

B. County agencies.

10. A. B. C. stores.

To H. G. Connor, Jr. Inquiry: Does the County A. B. C. Board have a right to sell alcoholic beverages containing from 5 to 21% alcohol?

Construing Secs. 10 (m) and 24 together

and considering the act as a whole, I reach the conclusion that the County Board is not prohibited from selling at retail alcoholic beverages which contain 5% or more of alcohol by weight. Under Section 24 and the other provisions of the act, exclusive rights of sale and regulating alcoholic beverages containing 24% of alcohol by volume is vested in the County Boards subject to control by the State A. B. C. Board in the manner prescribed by the act. Alcoholic beverages containing between 5% by weight and 24% by volume may be legally possessed and sold by the County Boards, and upon compliance with the provisions of Article 6, Schedule "F," of the 1937 Revenue Act, may be sold by others, provided they are of a character authorized to be sold under license by others. These views seem to me to harmonize the provisions of the act and to carry out the manifest purpose of the General Assembly.

To Junius D. Grimes. Inquiry: Can A. B. C. stores sell wine at wholesale, and would they have to have wholesaler's licenses to buy wine direct from manufacturers?

(A.G.) In our opinion, the 1937 A. B. C. Act, which now controls the operation of your stores, does not contemplate that county stores shall engage in wholesaling wine.

Section 518½ of the 1937 Revenue Act prevents sales of beer and wine by a non-resident manufacturer except to a duly licensed wholesale dealer. In our opinion, an A. B. C. store could not be considered a duly licensed dealer, and a non-resident manufacturer would not be authorized to sell an A. B. C. store wine and beer with the alcoholic contents above noted.

As to resident manufacturers taxed under Section 504 of the 1937 Revenue Act, provision is made that persons licensed under this Section may sell such beverages to persons licensed under the provisions of the article of which that Section is a part. The County A. B. C. stores are not licensed under the provisions of Article VI of the Revenue Act, but operate by virtue of the provisions of the 1937 A. B. C. Act. Not being expressly prohibited, in our opinion, the authority to purchase from such a manufacturer would be found in Section 10 of the A. B. C. Act, and they would be authorized to purchase from such a resident manufacturer.

To J. R. Glasgow. Inquiry: Please rule on Section 8 of the 1937 A. B. C. Act (House Bill 55).

(A.G.) Speaking generally, this section prohibits placing on the Board or employment of any person who is in any way interested in a brewery, distillery or enterprise that produces, mixes or sells alcoholic beverages, or is related to any person so interested; or the employment of any person who is related to a member of the Board by blood or marriage.

This section also prohibits such employment where such relation exists either between members of the State Board or a County Board.

With respect to the employee, it may be observed that relation by blood or marriage to a member of either Board, or to any person interested in the enterprises listed, or any interest therein by the employee, will render the person ineligible for employment.

To Junius D. Grimes. Inquiry: Please construe Section 9 of the 1937 Liquor control act relating to the amount of the bond of members of County A. B. C. Boards?

(A.G.) We think that the better con-

struction is that the bond is intended to carry a liability of \$5,000 for the county and \$5,000 for the State.

To Gurney P. Hood. Inquiry: Does a County A. B. C. Board have authority to borrow money? Would the loan be an obligation of the county? Would it have to have the approval of the Local Government Commission?

(A.G.) We think an A. B. C. Board has power to borrow money. See Section 10 (i). Your second question is not settled, but we think the better view is that it would not be an obligation of the county. However, if it were, the loan would have to have the approval of the Local Government Commission, and the proceeds of any such loan would have to be deposited and protected as other county funds.

To J. L. Hassell. Inquiry: The 1937 Assembly passed an act relating to the distribution of the profits of A. B. C. stores between our county and its towns. What time would the towns begin to share in these profits?

(A.G.) The towns would begin to share from and after the date of the ratification of the act.

To Cutlar Moore. (A.G.) Under section 10(o) of the A. B. C. law the peace officers named by the County Boards would have the right to be armed and to make arrests for violations of the A. B. C. Law.

To John A. Guion. (A.G.) The local A. B. C. Boards have the right to appoint enforcement officers having the same powers and authorities within their

respective counties with respect to violations of the Alcoholic Beverage Control Act as other peace officers. It is to be clearly understood that their authority exists by virtue of the Act itself, and their appointment is not dependent upon the Sheriff or any other peace officer in the county.

X. Grants and contributions by counties.

20. Forest fire protection.

To F. W. McGowen. (A.G.) C. S. 6140 (a) authorizes the counties to co-operate with the Department of Conservation and Development in the matter of appropriations for fire protection, and you could bind your County for the 5-year period referred to in your letter.

VII. Miscellaneous matters affecting cities.

J. What constitutes necessary expenses.

10. Airports.

To B. M. Boyd. (A.G.) In our opinion, your City may appropriate from surplus and unallocated funds a sum in aid of an airport terminal for the city.

To J. W. Jennette. Inquiry: May a City legally levy a tax for the purpose of purchasing land for an airport and then deed the property to the Coast Guard Division of the Federal Administration?

(A.G.) It appears from C. S. 191, 2623, and 2787 that cities and counties may build airports for their own use, although there is some question as to whether airports constitute necessary expenses, and hence under Article VII, Section 7, of the Constitution there would probably have to be a vote of the people.

There seems to be no authority in our statutes whereby a city or county may buy land, pay for the same by taxes, and then give the land to the Federal Government for airport purposes.

N. Police powers.

20. Regulation of trades and businesses.

To Philip C. Cocke, Jr. Inquiry: Do the city authorities have the power to regulate the opening and closing of grocery stores within the city limits?

(A.G.) In our opinion, it does not sufficiently appear that the proposed ordinance is so connected with the public welfare, safety or convenience as to justify its enactment, although there may be circumstances of which I do not know which would afford such justification.

To H. F. Burns. (A.G.) The practice of house to house soliciting by hawkers and peddlers is subject to municipal regulation, and ordinances declaring it to be a nuisance have been sustained. See *Green River v. Fuller Brush Co.*, 65 Fed. 2nd 112. However, an ordinance declaring such a practice a nuisance but exempting permanent residents of the town is unconstitutional on the ground of discrimination. The provision exempting licensed hawkers and peddlers from the application of the ordinance is a proper one, but it will practically destroy the possibility of accomplishing the purpose of the ordinance.

K. Grants by cities and towns.

5. Armory sites and American Legion posts.

To R. B. Overton. (A.G.) We find no authority in the law by which your Town can make a gift or grant of property to the local American Legion Post for a home or recreation center.

X. Ordinances.

1. Validity.

To V. D. Strickland. (A.G.) This Office does not think that a zoning ordinance requiring all citizens of the Negro race to reside in a certain specified district of your Town would be valid even with legislative authority.

Y. Streets and sidewalks.

1. Dedication and abandonment.

To G. G. Fortner. Inquiry: May a Town pass an ordinance closing a street which has not been used for a long period?

(A.G.) Yes, in our opinion, if all the adjoining property owners agree to close it, and in such a case, we think the Town could not be held responsible in any suit for damages which might subsequently arise.

VIII. Matters affecting chiefly particular local officials.

B. Clerks of the Superior Court.

4. Securing of funds.

To W. E. Church. Inquiry: Can the \$5,000 F. D. I. C. insurance carried by banks on each account be considered as a part of the depository bond required by statute on deposits by Clerks?

(A.G.) The present requirements of C. S. 2492 (30) do not seem to take into consideration the fact that, through the F. D. I. C., deposits are insured up to \$5,000 on each account. The law stands just as it was before the act of Congress in this respect, and in our opinion, the Clerk is required to have the whole of the deposits "secured by a surety bond or bonds."

6. Witness fees.

To A. B. Shepherd. Inquiry: In the absence of an order of the court, is it proper to tax the Defendant or the County with the fees of more than two witnesses in misdemeanor cases?

(A.G.) We think not, construing the statutes on the subject together, and referring particularly to C. S. 1284.

10. Collection of process tax.

To A. W. Graham, Jr. Inquiry: Should State process tax be charged in the bill of costs in a Sci. Fa.?

(A.G.) Process tax can not be charged in a matter of sci. fa., which is a mere incident in the course of a State case. As a matter of fact, the Constitution requires the clear proceeds of the forfeiture to be turned over to the school fund, and it is not proper to deduct any process tax out of such forfeiture. However, it may be, in the case itself, such a process tax is chargeable upon conviction in the bill of costs.

35. Deputy Clerk.

To F. F. Church. (A.G.) In our opinion, no person can hold the office of Deputy Clerk of Superior Court who is under 21.

41. Bonds of insolvent debtors.

To G. F. Meadows. Inquiry: In an arrest and bail proceeding is a debtor permitted, after judgment, to give an appearance bond for his appearance in the matter of his solvency and remain at liberty pending the hearing, or is the debtor required to remain in jail for 20 days until the hearing?

(A.G.) This Department has ruled that the debtor, upon tendering a bond under C. S. 1648, should be released at once and not required to remain in jail for 20 days. See *Smallwood v. Wood*, 19 N. C. 357, construing the original act of 1822, out of which this statute probably grew.

60. Legal notices.

To F. F. Church. Inquiry: C. S. 509 requires the Clerk to mail a copy of every answer filed to the attorney appearing for the plaintiff. Would the Clerk comply with the requirement by handing a copy of the answer to the attorney?

(A.G.) We think this would be substantial compliance, as the law intends only that the copy shall be received by the attorney.

84. Special proceedings—bonds and fees of commissioners.

To W. E. Church. Inquiry: Please give me your opinion as to whether a Com-

INTANGIBLE TAX—CLERKS OF COURT

To A. Wayland Cooke. Inquiry: How is the Clerk to keep records for purpose of Schedule H and Senate Bill 237 requirements? How may he pass this tax on to the particular funds? How may he prevent banks from deducting this tax and thus producing a shortage in his account?

(Comr. of Rev.) Senate Bill 237 provides that the bank shall be relieved of the duty of collecting the intangible tax from accounts in a fiduciary capacity when so authorized by certificate issued by this Department. You will be required as Clerk of Court to keep a record of, compute, and remit the tax on such taxable intangibles as might be in your custody.

In the case of tax on bank deposits, it will be necessary for you to maintain some sort of record for determining the average credit balance of the deposit of each of the accounts in your custody as of the 15th of March, June, September, and December of each year.

In the case of the other intangible taxes under Schedule H, Clerks of Court and other fiduciaries shall recover from the owners thereof the amount of taxes accruing against any particular account. The amount of taxes so paid shall be recovered by a charge against the account of the depositor (or trust fund), which shall be made on December 31 of each year, or at such other time as in the ordinary course of business may be convenient, or by deduction with interest from any dividends or distribution that may thereafter be made.

missioner appointed in a special proceeding to sell land for a division among tenants in common or heirs, is required under C. S. 766 to give a bond to guarantee the faithful application of the funds?

(A.G.) Under the broad provisions of C. S. 766 the commissioner appointed for the sale of real estate for the purpose of reinvestment or any other purpose should be required to give bond in accordance with the conditions of this section unless the order requires the proceeds to be paid by the purchaser direct to the court. C. Sheriffs.

5. Jail fees.

To D. H. Tillitt. (A.G.) This Office is of the opinion that jail fees are not costs within the meaning of C. S. 1288, and the jailer of your County is within his rights in charging entrance or jail fees for prisoners placed in jail, even though the charge against them was one in which a J. P., Mayor or County Recorder had final jurisdiction.

7. Court costs.

To Charles Hughes. (A.G.) We are of the opinion that the salary of a court crier is a proper charge against the county and that the Sheriff would not be liable for the payment of the same.

D. Register of Deeds.

9. Marriage—licenses.

To J. S. Holland. (A.G.) The laws relating to marriage may be found in C. S. 2498-2505. The 1937 Assembly did not change these laws.

To G. A. Digges, Jr. Inquiry: If a license is secured in County A and the marriage performed in County B, is the marriage valid and should the Register in County A record the same?

(A.G.) C. S. 2505 requires the recording of the license and the return made thereon, and it does not seem to us that you have any discretion in the matter, or that the question of the validity or invalidity of the marriage is before you.

To Elsie Baggett. (A.G.) This office is of the opinion that you have authority as Deputy Register to issue a marriage license and then in your capacity as J. P. to perform the marriage ceremony.

L. Local law enforcement officers.

24. Prohibition—liquor control acts.

To Paul B. Edmundson. (A.G.) If a person has in his possession not more than one gallon of alcoholic beverages purchased from an A. B. C. store with the proper revenue stamps attached thereto, although the possession of the same was in a county which had voted against control or which had not voted, the same would be legal possession if not for the purpose of sale. Of course, if a person had in his possession more than one gallon, C. S. 3379 would apply, raising a prima facie case against him of an unlawful intention to sell. State v. Langley, 209 N. C. 178.

To L. H. Fitts. Inquiry: Is an auto, captured while transporting more than one gallon of sealed, stamped, and tax-paid liquor, subject to confiscation?

(A.G.) Section 13 of House Bill 55 permits the confiscation of vehicles, in counties under the Act, which are used in transporting alcoholic beverages on which Federal and State taxes are not paid. The operation of an auto used in transporting more than one gallon of stamped and tax-paid liquor is not subject to confiscation under the 1937 act. Of course, a person transporting and having in his possession more than one gallon of intoxicating liquor, irrespective of whether or not it was stamped and tax-paid, would be subject to indictment under C. S. 3379, which makes possession of more than one gallon

prima facie evidence of an unlawful intention to sell the liquor.

25. Prohibition—wine law.

To Eric Norfleet. (A.G.) In our opinion, Section 513 of the 1937 Revenue Act, relating to county and municipal license for the sale of beverages mentioned and defined in Section 501, repeals Section 6, Chapter 393, Public Laws of 1935, known as the Domestic Wine Law, under which the County Commissioners could prohibit the manufacture and sale of wine in the county. The effect of Section 513 is to make it mandatory on the governing body to issue the license when the requirements of Article VI of the Revenue Act have been complied with.

30. Slot Machines.

To R. L. Hefner. Inquiry: Please advise if the 1937 Slot Machine Act repealed previous enforcement acts on this subject? The report is current that the act defers enforcement until the new act becomes effective July 1.

(A.G.) In our opinion, the effective date of the 1937 Slot Machine Act does not repeal previous acts relating to this subject, nor the lottery laws applicable thereto, but the provisions thereof apply only to the machines described in the act itself.

39. Motor vehicle laws.

To W. I. Godwin. (A.G.) A warrant which merely charges that a person was driving 65 miles per hour does not charge reckless and careless driving. However, where the warrant does charge an offense of careless and reckless driving, proof that the Defendant was driving at a greater speed than 45 raises a presumption of careless and reckless driving which, in our opinion, would require some proof from the Defendant in rebuttal as to the conditions of traffic. When the whole evidence is before the court, it becomes a question of fact as to whether under the circumstances, the driving although in excess of 45 was actually careless and reckless driving.

41. Operating motor vehicle while intoxicated.

To Duncan C. Wilson. Inquiry: Which law now controls the punishment for drunken driving?

(A.G.) House Bill 497 supersedes C. S. 2621(44). Section 140 sets the punishment at imprisonment in the county or municipal jail for not less than 30 days nor more than 1 year, or a fine of not less than \$50 nor more than \$1,000, or both, and for the second offense imprisonment of not more than 2 years or a fine of not more than \$1,000, or both, in the discretion of the court.

90. Warrants.

To Robert A. Merritt. (A.G.) The 1937 law relating to search warrants requires that such a warrant be issued only upon affirmation. This does not mean that the affidavit must be made by the informer, but it may be by an officer upon information and belief if made in writing, signed, and sworn to. A warrant issued without such affirmation does not comply with the statute, and evidence procured under it can not be used in court.

95. Extradition.

To H. M. Clark. Inquiry: When the Governor issues extradition papers and the Sheriff goes to another State and brings a man back, does the State or County pay the expenses?

(A.G.) The State pays the expenses of extradition only in cases where the person is charged with a felony, and then only when the requisition is demanded by the Governor and an agent named to transport the prisoner. C. S. 4556(v). In

J. P. TERMS

To A. W. Graham, Jr. Inquiry: A J. P. whose term expires September 18 was re-appointed by the biennial omnibus bill. Must he qualify within 90 days after April 1 or within a reasonable time after September 18? And does his new term date from April 1 or September 18?

(A.G.) We are of the opinion that such J. P.'s may come before you and qualify within the time limit fixed by the statute, that is, 90 days after April 1, even though their term would not begin until a later date, or September 18 in the instant case.

cases other than the above, the expenses must be paid by the County.

105. Peace officers' bonds.

To D. P. McDuffie. Inquiry: Does Senate Bill 387, relating to peace officers' bonds, apply to sheriffs, deputies, constables, and policemen?

(A.G.) We think not. The act reads "each member of the Highway Patrol and every other peace officer employed by the State . . ." The fact that there are already laws covering bonds of local peace officers supports this view, and likewise the fact that the acts require the approval of the bonds to be by a State authority, namely the Insurance Commissioner.

M. Health and welfare officers.

1. County Welfare Board.

To Mrs. W. T. Bost. Inquiry: May a Board of County Commissioners appoint one of its own number as its selection for membership on the County Welfare Board?

(A.G.) We think this is inconsistent with the purposes of the Old Age Assistance Act. The intent of the act was to secure an entirely impartial Board, representing on the one hand the interest of the State and on the other hand the interest of the county. Moreover, it would be improper as a matter of policy to have a Commissioner serve on the Welfare Board and pass twice on actions of the Welfare Board which also come before the Commissioners.

3. County Welfare Superintendent.

To Mrs. W. T. Bost (A.G.) C. S. 5016 as rewritten by Chapter 319, Public Laws, makes it mandatory for a Welfare Superintendent to be elected in every county on the first Monday in June, and entirely supersedes the method by which County Superintendents of Public Instruction in certain counties might act as Welfare Superintendents ex officio.

25. Placement and adoption of infants.

To Miss Lily E. Mitchell. (A.G.) A resident alien in North Carolina may adopt a child here. C. S. 191(1) permits adoption by a person who has a "legal residence" here and a man may be a "legal resident" without being a "citizen."

O. Juvenile court officials.

To K. W. Davis. Inquiry: A resident couple separated, the father took the baby to his parents in South Carolina, and the mother has signed a petition for a hearing by the Juvenile Court to determine the custody of the child. Does this court have jurisdiction to issue an order requiring the father to produce the child for the hearing?

(A.G.) C. S. 5039 confers this jurisdiction on your court, and in Clegg v. Clegg, 186 N. C. 28, it was held that this jurisdiction was concurrent with that of the Superior Court.

P. Officials of Recorders' and County Courts.**1. Costs and fees.**

To R. P. Reade. Inquiry: House Bill 393 provides a \$1 tax as part of the costs in all cases of conviction in criminal courts other than J. P. courts for the purposes of a State Bureau of Identification, etc. Should this \$1 be taxed in cases of which a J. P. has jurisdiction but which are tried in Recorder's Court?

(A.G.) Yes, if "finally disposed of" in the Recorder's Court or the Superior Court.

10. Deposit of jury fees.

To A. J. Medlin. (A.G.) C. S. 1555 provides that jurors in Recorders' Courts may be had in the same manner as in courts of J. P.'s.

In civil matters it is proper to demand deposit of the \$3 in advance of the summoning of the jury. In criminal matters no advance deposit can be demanded, but the jury fees would be a proper item of costs in cases where costs are awarded and collected out of the Defendant.

22. Changes in sentences.

To Walter S. MacRae. (A.G.) If you refer to C. S. 1539 and 1566, prohibiting changes of sentences, you will note they are identical and it is prohibited to "change a sentence in a case which has been disposed of after the adjournment of the weekly term of court or after the adjournment of any special term of court by the Recorder."

Q. Municipal officers.**5. City clerks.**

To J. A. Bell. (A.G.) The powers and duties of city clerks are set out in C. S. 2826, and the statutes relating to oaths and their administration in C. S. 3188-99. We have been unable to find in these laws any authority for the administration of oaths by city clerks.

R. Municipal court clerks.**20. Criminal bonds.**

To R. W. Geitner. Inquiry: What are the qualifications required by law of a company that writes criminal bail and appeal bonds?

(A.G.) This is a question which you must pass on as clerk. If you consider a bond solvent, it is your duty to approve it; otherwise, no.

S. Mayors and aldermen.**6. Costs and fees in Mayor's Court.**

To John H. Taylor. (A.G.) House Bill 393, which authorizes the collection of an additional \$1 as part of the costs against all Defendants adjudged guilty in criminal actions and required to pay the costs does not apply to magistrates' nor to mayors' courts, which have only the jurisdiction of a J. P.

20. Trading with mayor or aldermen.

To D. G. Stutz. Inquiry: The town has been buying supplies from a company operated by a person who was recently elected to the town board. May the purchasing agent continue to buy from this company?

(A.G.) There is no law making it a misdemeanor for the purchasing agent to buy supplies under the circumstances mentioned, but the Commissioner would be liable for a misdemeanor when his company sold supplies to the town of which he is now a commissioner.

T. Justices of the Peace.**1. Fees.**

To J. A. Redfern. (A.G.) The county pays no fees either upon acquittal or conviction of a person tried for an offense of which a J. P. has final jurisdiction.

3. Service of process.

To Newton Robinson. (A.G.) In the absence of a law making a Recorder a

J. P., a magistrate can not lawfully make a warrant returnable before a Recorder's Court. The warrant should be made returnable before the J. P. who issues it or before some other officer having like jurisdiction. See C. S. 4528, which makes provision as to the return of a warrant issued by a magistrate.

10. Jurisdiction.

To Bruce J. Williford. Inquiry: Have public drunkenness cases been removed from the jurisdiction of J. P.'s in the so-called "dry" counties?

(A.G.) Section 16 of the 1937 law relating to public drunkenness is state-wide in its application and does not disturb the jurisdiction of J. P.'s, because the punishment may not exceed \$50 or 30 days. The added phrase "in the discretion of the court" can not enlarge the punishment above these limits, and the offense is, therefore, within the jurisdiction of a J. P.

U. Notary Public.**2. Qualifications.**

To S. W. Andrews. (A.G.) If a woman Notary marries before her commission expires, the signing of her maiden name and her official acts attested in this way would, in our opinion, be held valid by the courts. To avoid confusion, however, we would advise her to have her commission renewed so she may sign her real name.

IX. Double office holding.**1. Member Board of Education.**

To W. R. Mills. (A.G.) The positions of member of the County Board of Education and County Board of Elections are both offices within the meaning of the constitutional prohibition.

14. Aldermen and commissioners.

To Mart Wilson. (A.G.) Membership on the Board of Town Commissioners and on a local School Committee have been construed to be offices which may not be held by the same person at the same time.

20. Clerk and deputy clerk of court.

To J. C. Ellis. (A.G.) We have ruled that an Assistant and a Deputy Clerk of Superior Court are both offices within the constitutional prohibition.

25. State Departments and Boards.

To B. C. Jones. (A.G.) This Office has expressed the opinion that a trustee of one of the State's educational institutions would be considered a commissioner of a charitable trust within the exception in the constitutional provision.

To J. R. Brown. (A.G.) In our opinion, a school committeeman appointed by the County Board of Education could not continue in this capacity when he has been appointed by the Governor to serve on the State Highway Commission.

35. County physician.

To Dr. J. P. Hunter. (A.G.) We have formerly ruled that the position of county physician, as distinguished from that of county health officer, is not an office within the meaning of the constitutional prohibition.

120. County Board of Charities and Public Welfare.

To F. W. McGowen. (A.G.) In our opinion, service on a County Board of Charities and Public Welfare does not prohibit a person from serving also on a County Board of Health, as the former is excepted as a commissioner of a public charity.

125. Penalties.

To R. T. McNeil. (A.G.) Double office holding does not subject the person to indictment.

XI. General and special elections.**D. School elections.****1. Petition.**

To T. L. Durham. Inquiry: May a

city administrative unit vote a supplement for a 9-month term notwithstanding the fact that the term is not provided for the entire county?

(A.G.) Yes, under the general law, if the school population of the unit is more than 1,000 and if the election has been properly instigated by petition and ordered by the County Commissioners.

To B. F. Williams. Inquiry: Does a county-wide special school bond election under C. S. 5669 and 5641 require a new registration, and is the vote a vote against registration?

(A.G.) Yes, we think, as to both questions. See C. S. 5641 and 5670. Possibly the Court might hold that the provision for a new registration is directory and not mandatory. The safer course, however, is to follow the statute and order the new registration.

40. Hours.

To Clyde A. Erwin. (A.G.) Under House Bill 43, the polls at a special school tax election should be kept open from 7 A. M. to 7 P. M., provided that they are not to remain open after sunset.

50. Costs.

To Junius D. Grimes. (A.G.) Upon proper petition, the County Commissioners are compelled to call an election on the question of voting supplements to the public school fund. C. S. 5641 specifically provides for the payment of the expenses of the election by the County Board of Education out of "operating and equipment funds of the county" "in all districts other than special charter districts," and there are no special charter districts now in the sense meant by this statute.

O. Liquor control elections.**1. Petition.**

To Duncan Shaw. Inquiry: Must a petition for a county liquor election under the 1937 A. B. C. Act be signed by 15% of the persons who actually voted in the last election for Governor or by registered voters equal in number to 15% of those voting in the last election for Governor?

(A.G.) We think it must be by a number equal to 15% of those voting in the last election for Governor. We can not come to the conclusion that the law meant only those who voted for Governor may petition.

To Mrs. A. M. Carroll. We think it the duty of the Board of Elections to determine in advance of calling the election, whether the petition is signed by the required number of registered voters, and the only way this can be determined is by checking the names on the petition with the registration books of the county.

15. Pollholders.

To W. Jesse Stanley. Inquiry: Is it necessary for the County Election Board to appoint new pollholders for a special liquor election? Should we appoint markers?

(A.G.) It is not necessary to appoint new pollholders. Under the Australian Ballot Law you are authorized to appoint markers for this election.

20. Absentee voting.

To Z. B. Spence. (A.G.) Our Supreme Court in a recent case held that absentee votes may be cast in all elections in this State. Therefore, in elections under the 1937 A. B. C. Act, it is legal to use absentee votes.

40. Hours.

To Scott B. Berkeley. Inquiry: When should the polls be opened and closed in a county liquor election? (A.G.) The polls should be kept open from 7 A. M. to 7 P. M., provided this is not after sunset.

CASE AND COMMENT

(Continued from page 4)

Finance Act (Michie's Code Sec. 1334 (8)), authorizing counties to issue bonds and notes for the erection and purchase of school houses, covers teacherages maintained in connection with consolidated rural schools was answered in the negative in *Denny v. Mecklenburg County*, 211 N. C. 558. A bond issued for this purpose, the Court held, must be approved by a majority of the qualified voters of the county, and if not so approved, an order restraining the issuance is proper.

Sewers and Drainage — Measure of Damages — In an action for damages to property due to a City's inadequate drainage system, the lower court awarded the Plaintiff \$4,000, but the Supreme Court granted a partial new trial on the issue of damages due to the fact that the Judge's instructions failed to conform to the evidence and failed to state the Defendant's as well as the Plaintiff's contentions.—*Mes-sick v. Hickory*, 211 N. C. 531.

Slot Machines — Presumption of Facts to Support Judgment — Effect of License — In a proceeding to enjoin Defendant officers from seizing certain slot machines upon allegations of their legality, the lower court treated the complaint and answer denying their legality as affidavits, heard contentions of counsel as to the type of machines, and entered judgment dismissing a temporary restraining order previously entered in the cause. However, the Judge did not find the facts, and Plaintiffs made no requests for findings. The Supreme Court split 3-2, finally affirming the judgment on the ground of a presumption that the lower court found facts sufficient to support the judgment. The majority opinion also pointed out that the additional provisions of Chapter 196, Public Laws of 1937, regarding slot machines go into effect July 1, and reiterating that the payment of State and County license taxes does not justify the operation of slot machines which are illegal under Chapters 37 and 282, Public Laws of 1935.—*Hinkle v. Scott*, 211 N. C. 680.

Street Assessments — Corporate Limits — Validating Act — An un-

usual situation occurred in High Point when it was discovered, after a street had been paved and assessments made, that the street was outside the corporate limits. The work was done on petition of the land owners, and both owners and City authorities thought the street was in the City. It had, in fact, been dedicated to the City. In 1931, the Legislature, by private act, authorized reassessment of these assessments; and in 1933, after the reassessments were made, the Legislature, again by private act, validated them. The Court ruled the assessments valid, citing *C. S. 2791* and holding that the petition of the property owners acted as an estoppel and that the validating law cured any defects.—*High Point v. Clark*, 211 N. C. 607.

Streets and Sidewalks — Personal Injuries — Negligence and Notice — A person walking along a dark sidewalk at night tripped over some boards left there by those doing grading work for the City. On a motion for nonsuit the Court held that there was evidence sufficient to go to the jury showing that: (1) the City, in grading the street, placed the boards on the sidewalk and hence created the danger; and (2) the boards had been on the sidewalk

for such a length of time as to give the City implied notice.—*Debnam v. Whiteville*, 211 N. C. 618.

Streets and Sidewalks — Personal Injuries — Proximate Cause — Contributory Negligence — In a suit for injuries sustained in a fall, the City offered evidence that the defect in the sidewalk could be seen from the street while riding in an automobile, but the Plaintiff offered evidence that the defect could not be seen in the dark. The Court held that the issue of contributory negligence must be submitted to the jury if there is more than a scintilla of evidence, and it was error not to submit it. The Court also held that contributory negligence implies that it need not be the sole proximate cause of the injury and bars recovery if it concurs with the negligence of the Defendant in proximately causing the injury.—*Absher v. Raleigh*, 211 N. C. 567.

Title To Office — Quo Warranto — Quo warranto is the proper method for trying the title to an office and settling an election contest between rival claimants, it was held in *Swaringen v. Poplin*, 211 N. C. 700, and the jurisdiction of the Superior Court in the matter has not been abdicated in favor of the election officers.

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