

# POPULAR GOVERNMENT



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# POPULAR GOVERNMENT

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## TABLE OF CONTENTS

|  |   |  |
|--|---|--|
| I. TAX SUPERVISORS PREPARE<br>FOR 1947 LISTINGS Page One                                 | <b>COVER PICTURE</b><br><br>As the General Assembly goes into its 1947 session on January 8, the eyes of North Carolinians will be focused once again on the State Capitol Building in Raleigh. The present building was completed 106 years ago, in 1840, seven years after the cornerstone was laid on July 4th, 1833. Total cost for the structure was over a half-million dollars — no small achievement for a State having less than \$100,000 yearly receipts for State purposes. The Legislature of 1947 will appropriate many times this sum before it adjourns.<br><br>“The columns and entablature are Grecian Doric,” wrote David Paton, the architect, “and copied from the Temple of Minerva, commonly called the Parthenon, which was erected in Athens about 500 years before Christ.” (From the <i>North Carolina Manual</i> .) | V. NEW LOCAL<br>OFFICIALS Page Nine                |
| II. CITY AND COUNTY TAX<br>COLLECTORS’<br>MEETING Page Four                              |   | VI. ON AUTOBIOG-<br>RAPHY Page Ten                 |
| III. GRADUATES OF TRAFFIC<br>LAW ENFORCEMENT SCHOOL<br>RECEIVE COMMIS-<br>SIONS Page Six |   | VII. THE CLEARING-<br>HOUSE Page Twelve            |
| IV. ELECTION RESULTS Page Eight  |   | VIII. THE ATTORNEY GEN-<br>ERAL RULES Page Fifteen |



# Tax Supervisors Prepare for 1947 Listings

## Tax Supervisors Meet

County tax supervisors from all sections of the State, with a fair sprinkling of assistants and county commissioners, attended the annual meeting of the Tax Supervisors' Association conducted by the Institute of Government in Chapel Hill on Wednesday and Thursday, November 20 and 21. Registration opened at the Institute of Government building at 11 a. m. on Wednesday.

## Luncheon Meeting

With M. L. Laughlin of Edgecombe County, presiding, the meeting proper began with a luncheon at Carolina Inn. An address of welcome was delivered by R. W. Madry who, in his dual capacity as mayor of Chapel Hill and as director of the University News Bureau, extended greetings on behalf of the Town of Chapel Hill and the University of North Carolina. Response was by Mr. McLaughlin and also by Mrs. Stella Spencer of Catawba County.

John Skinner, Secretary of the North Carolina County Commissioners Association, was called on for remarks. He called attention to the resolution adopted by the County Commissioners' Association in the meeting at Wrightsville Beach in which the commissioners went on record as favoring legislation which would relieve the county tax assessing machinery of the responsibility of taking and reporting the farm census. He stated it as his opinion that the county tax officials should not be burdened with the duty of taking the farm census, as this dual responsibility resulted in poor tax lists as well as in poor census reports, and that besides North Carolina, West Virginia is the only State west of the Mississippi which requires its tax listing officials to take the farm census. Mr. Skinner also discussed in general terms the problem of tax foreclosures. He stated that most of the trouble in tax foreclosures arises from the improper listing of property. With reference to tax titles, he stated that there is no better title to real estate if the foreclosure procedure is followed

carefully and exactly by the tax attorney.

J. Henry Vaughan, chairman of the board of county commissioners of Nash County, a past president of the County Commissioners' Association and chairman of the legislative committee of the County Commissioners' Association, stated that he is opposed to very much local legislation, that property valuation and taxation is a state-wide problem and not just problems of individual counties. He expressed the opinion that supervisors should work toward uniformity in assessments and that supervisors should attend their meetings in order to exchange information and keep up with what is going on in different sections. He further stated that in his opinion the day of increasing contests over tax valuations is ahead and that supervisors would have to be in a position to meet those challenges.

## Wednesday Afternoon

The Wednesday afternoon session was given over to the discussion of four timely subjects of interest of tax assessors. Peyton B. Abbott, Assistant Director of the Institute of Government, presided.

W. O. Suiter, Assistant Director of the State Department of Tax Research discussed "valuation trends and the outlook for the future." He pointed out that at present there is much more money in circulation than ever before, and that savings are four or five times greater than before the war. He noted the tremendous national debt, and the fact that the federal debt service alone is greater than the entire budget of any pre-war year except years during the first world war. He expressed the opinion that we might expect a slight but brief recession sometime in 1947, to be followed by a period of high production and employment, and that prices would probably level off at about 50% above the 1935-39 average. Pointing to other factors which will influence the price level, he stated that costs of government would stay up just like other costs. He stated that it would be a mistake to assess property at the 1940 level, which would be too low, or at the present market values, which would be too high in view of the coming recession. He stated it as his opinion that business property would maintain the highest level, with residential property next. Farm property, he felt,



A view of the tax supervisors in session. The speaker at the moment is W. O. Suiter, Assistant Director of the State Department of Tax Research, not shown in the picture.



would lose more of its gain than other types, and at a faster rate, as agriculture in war-ravaged countries would be rehabilitated faster than industry, offering renewed competition more quickly to our farm products.

R. G. Browning, Chief Locating Engineer of the State Highway and Public Works Commission, discussed "A mapping program for North Carolina." Mr. Browning explained some of the technical aspects of aerial map-making and the types of maps which could be developed from aerial photographs. He suggested that the State is trying to develop a program for air-mapping the State through the cooperation of the U. S. Geological Survey, and that if the program materializes, the counties will have the best possible basis for their own tax-mapping programs, with much of the initial cost taken care of by the State and Federal governments, and with the added benefit of having trained experts pass upon the accuracy of the maps.

J. Curtis Ellis, Nash County Tax Supervisor and Past President of the Association, reported on the Boston Meeting of the National Association of Assessing Officers. The report emphasized the need for the development of better methods of assessing both real and personal property, better trained personnel to administer the tax assessing machinery, and better records which will help produce greater equality in assessments and will reflect sufficient data to demonstrate the justice of the assessment.

F. W. McGowan, Duplin County Tax Supervisor, discussed the system devised and put into operation for the 1947 revaluation in Duplin County. He pointed out that Duplin County had not had a revaluation since 1931 and that many of the assessments were not on an equalized basis, and that the commissioners decided that a complete revaluation was necessary. In considering the method to be used in installing a system, the commissioners rejected the plan of "buying" a system by employing outside experts to come in and do the job, and decided to proceed upon the basis of a locally-constructed system, utilizing the experiences of other taxing units and

adapting known principles of assessment procedure to local conditions. Mr. McGowan outlined the system in some detail and also distributed to the supervisors present copies of his Assessors' Manual and Guidebook and assessment record blanks.

Briefly, the system devised by Mr. McGowan and the three-member county-wide committee appointed by the board of county commissioners is a modified standardized system which is well-adapted to a predominantly rural county which does not feel ready to undertake the installation of a more formalized system. Land and buildings are assessed separately. Urban land is assessed on a front foot value, with depth charts to take care of depths greater or less than standard, and with rules which take into account corner and alley influence and other factors of value. Rural land is classified according to type, and each class is defined and given a value spread per acre. For example: "*Level, well drained cleared land (cultivated or uncultivated)*. This is land that will produce average or better crops under normal weather conditions without any mechanical terracing. The top soil is from 6 to 18 inches deep. Value spread \$40 to \$60 per acre." Within the value spread, location and other "neighborhood" factors determine the per acre value of a particular tract. Tobacco allotments are taken into consideration, and timber is assessed separately from the land in accordance with a schedule of timber values.

In assessing buildings, the manual contains 44 photographs of typical structures in the county, with general specifications of each and a value spread assigned to each with the value of the pictured example shown as a guide. In assessing a building, the assessor first classifies it in accordance with the manual, notes its condition as "good," "fair" or "poor," its construction features and other elements which differ from the pictured example, and assign it a value within the range. Assessment record sheets for both urban and rural property are designed to itemize and reflect all elements of value so that the

correctness of the assessment can be reviewed.

Although considerable latitude is left for the exercise of individual judgment, the system seems far superior to the casual inspection and appraisal method. Equalization is further promoted by a system of rotating the assessors about the county. Three assessors are chosen from each township. Only one, however, remains in his township. The other two rotate about the county and work with the "home" assessors in various townships. Assessments are turned in daily, and each one is checked by the county-wide committee which also visits the assessors in the field. Any assessment record which does not contain sufficient information is returned to the assessors for completion. The supervisor, of course, keeps in close touch with the entire process.

#### Banquet Meeting

A banquet was held at Carolina Inn on Wednesday evening at 7 p. m., with John A. McGoogan, Hoke County Tax Supervisor and president of the Association presiding. Following the banquet, each supervisor was called on to introduce his guests, and special guests were recognized by the toastmaster.

Nathan Yelton, Secretary of the Teachers' and State Employees' Retirement System and of the N. C. Local Governmental Employees' Retirement System was introduced by Peyton B. Abbott, Assistant Director of the Institute of Government. Mr. Yelton spoke on the purpose and benefits of a retirement system. He pointed out that the main purpose is to provide retirement benefits for employees when they reach retirement age. Important incidental benefits, however, accrue to the employer from the operation of a sound system. It enables the employer gracefully to remove from service aged employees who have passed the productive age. It increases the flow of younger men into the service, makes employment more attractive to good men, and reduces the waste incident to a high rate of personnel turn-over.

Edwin Gill, North Carolina Commissioner of Revenue, was introduced by Albert Coates, Director of the Institute of Government. Mr



Gill stated that the purpose of a state government is not to raise money, but to provide services. In order to provide those services, however, it is necessary to raise and spend money. In a state's financial affairs, economy should be observed, but if economy becomes the chief aim, the chief purposes of government are defeated. He expressed the opinion, however, that the extension of desirable humanitarian services must rest on a sound financial structure; otherwise apparent gains made in times of prosperity may suffer serious set-backs later on. He observed that North Carolina had always proceeded cautiously, and that while its progress has at times seemed slow, it had never had to retreat a step. In discussing the postwar reserve fund and the current "surplus" in the general fund, Mr. Gill stated that there is in fact no "surplus," that the surplus represents deferred maintenance and improvements, and is partly due to the failure of the state-paid salaries to keep up with living costs. He also pointed to the fact that the state's tax structure is highly sensitive to economic conditions. State tax rates have not been substantially raised, he stated, since 1933, but in the past ten years those same rates have approximately trebled the State's revenue.

#### Thursday Morning Session

The Thursday morning session was devoted to the "question box" conducted by Pevton B. Abbott, and to the election of officers.

The "question box" was a discussion of questions prepared in advance by various supervisors and also questions raised at the meeting, dealing with various phases of the work of listing and assessing property for taxation. Examples of questions raised are set out below.

*Question:* Where property was revalued in 1941, and there has been no revaluation since that time, may the county commissioners legally not revalue in 1947?

*Answer:* No. Under section 300 of the Machinery Act, the regular quadrennial reassessment year was 1945. The 1945 legislature, by ch. 5, authorized boards of county commissioners, in their discretion, to "defer or postpone" revaluation and reassessment of real property for the years 1945 and 1946. This means, in our opinion, that if revaluation was deferred in 1945 and also in 1946, the quadrennial year was merely postponed to 1947. (But see opinion of the Attorney General, this issue.)

However, under the same section of the Machinery Act, the board has several options as to the method it will pursue. It may decide to revalue by the horizontal method (which may consist of making a horizontal increase or decrease, or in merely confirming present assessments), or by actual appraisals of property, or by a combination of both methods. But whatever method is employed, it is our opinion that property owners will have the right to apply to the board of equalization and review for an adjustment of their assessments.

*Question:* Two adjoining pieces of property are of the same quality. One tract, however, has been recently sold to a new owner at a price considerably in excess of the present assessed valuation. How should the assessed valuation of the tract that has been sold be arrived at so as to be fair to the new owner and also to the owner of the adjoining tract which has not been sold?

*Answer:* The fact that one of the tracts has recently been sold at a high price should not be allowed to result in an unequal assessment as between the two tracts which are of the same quality. The price brought at a recent sale does not govern the assessed valuation. It is merely some evidence of the value of the particular tract. It is likewise some evidence of the value of other land in that vicinity. Present sales values may be much too high to be used as the basis for tax valuations, but regardless of the prices brought in recent sales of particular tracts or the lack of recent sales of other tracts, all property should be assessed upon a uniform and equalized basis, and if the two tracts in question are of the same quality and size and are approximately equal as to location, they should receive the same assessment.

*Question:* Is country club property, including golf courses, taxable?

*Answer:* Yes, if privately owned (as distinguished from municipally owned courses.) There is nothing in the Constitution or in the Machinery Act which exempts such property.

*Question:* What method should be used in assessing taxable airports, landing fields and airplanes?

*Answer:* The appearance of this type of property in quantity in North Carolina is so relatively recent that no generally recognized methods of assessing it appear to have been worked out as yet. It is suggested that landing fields be assessed somewhat in line with cleared land in the particular location, plus the value of improvements to the land, such as paved landing strips, concrete aprons, retaining walls, culverts, etc. Hangars, repair shops and service installations should be assessed in accordance with the method used in assessing other similar property in the county, such as automobile garages and filling station property.

As to airplanes, some supervisors merely accept the owner's declaration of value. Others used the cost less depreciation and obsolescence formula, and this method seems preferable as tending toward greater uniformity. One supervisor stated that he allowed 25% per year for depreciation and obsolescence, and this appears to be a fair average. (Illinois, for example, takes as full value 75% of cost for airplanes ½ year old or less, 65% if one year old, 50% if 2 years old, 35% if three years old, and 20% if four or more years old, depreciation stopping at that point as long as the airplane is used or usable.) Of course, as long as the airplane is serviceable, some value should be assigned to it, on the theory (as well as fact) that after a certain depreciation is reached, further depreciation will be off-set by repairs and part replacements. Also, of course, the schedule of depreciation allowance decided upon should be used as a guide in the average case, and allowance should be made for better or poorer than average maintenance.

*Question:* When a person comes to a list taker and offers to list the property of another as agent or trustee of the other, or in the other person's name, should the list taker permit such a listing to be

(Continued on page 5)



Among those present at the tax supervisors' banquet. Seated left to right: John A. McGoogan, Hoke County, retiring president of the Association; Edwin Gill, North Carolina Commissioner of Revenue; J. Henry Vaughan, Chairman of the Nash County Board of County Commissioners and former president of the North Carolina County Commissioners' Association; M. L. Laughlin, Edgecombe County, first vice-president. Standing, left to right: Pevton B. Abbott, Assistant Director of the Institute of Government; W. O. Suiter, Assistant Director of the State Department of Tax Research; John Skinner, Secretary of the North Carolina County Commissioners' Association; Nathan Yelton, Secretary of the Teachers' and State Employees' Retirement System; J. Curtis Ellis, Nash County Tax Supervisor and former president of the association; and Albert Coates, Director of the Institute of Government.



# City and County Tax Collectors' Meeting

## Collectors' Meeting

City and County tax collectors from all sections of North Carolina met in Chapel Hill at 2 p. m. on Thursday, November 21. Following registration, the meeting got under way at 3 p. m. and continued through that afternoon and evening, with a final session Friday morning.

The Thursday afternoon session was devoted to a discussion of the handling and collection of ad valorem taxes, led by Peyton B. Abbott, Assistant Director of the Institute of Government. The meeting was opened by H. M. Chason, Bladen County Tax Collector who, as first vice-president, assumed the office of President upon the resignation of J. Kenneth Pfohl, Jr., of Winston-Salem. Mr. Chason pointed out the benefits which come to collectors and to their governmental units from meeting together and discussing ways and means of discharging their duties and exchanging information. He stated that he was appointed tax collector in 1943, at which time delinquent taxes on the books amounted to some \$250,000; that he attended his first tax collectors meeting in 1944, and through the application of ideas picked up at the meeting has been able to reduce total delinquencies to less than \$30,000 which includes such uncollectible items as truly insolvents and double listings.

Mr. Abbott emphasized the collection of delinquent taxes, and discussed methods and powers open to collectors in this work. He stated that it would probably be a long time before an equal opportunity which exists at present to clean up back taxes comes again, and he suggested that the job should be done now in order to avoid more difficulty with delinquent taxes later on. He further pointed out that the longer delinquent taxes are allowed to remain uncollected, the harder it is to

finally effect collection and the less net revenue will be ultimately realized. He called attention to the apparently growing sentiment for the enactment of a State-wide statute of limitations, and suggested that if such an act should be passed, those units which have a large volume of delinquencies might find themselves in a scramble trying to meet the dead-line.

## Privilege License Taxes

At the Thursday evening meeting, the power of counties, cities and towns to levy privilege license taxes on trades and businesses was discussed. The discussion was led by Samuel R. Leager, Assistant Director of the Institute of Government, who pointed out that cities and towns have been granted a broad power by the legislature, in G. S. 160-56, to "annually lay a tax on all trades, professions or franchises carried on or enjoyed within the city." In exercising the

power to tax trades (in which term is included any occupation or employment carried on for gain or profit with the exception of professions or franchises) the governing body of a city or town may classify trades for the purpose of taxation at different rates or for exemption from taxation, but must tax all those in the same class uniformly and at the same rate. The amount of tax which may be levied by the governing body is within that body's discretion, so long as the tax is a revenue tax. If the tax is levied as a police regulation, it may not exceed the reasonable cost, per taxpayer, of such regulation. There are some statutory limits on the power to levy privilege license taxes, chief among which is Schedule "B" of the Revenue Act, which in most of its sections indicates the maximum tax which cities or towns may levy on particular trades or businesses.

Counties have no general power



Shown above are some of those who attended the meeting for city and county tax collectors held November 21 and 22. Second from the left on the front row is H. M. Chason of Bladen County, elected president for the coming year, and on the right end of the front row is A. E. Akers of Roanoke Rapids, second vice-president.



to levy privilege license taxes, as do cities and towns. Their chief source of power is Schedule "B" of the Revenue Act, which, in the case of counties, is an enabling act instead of a limitation as it is for cities and towns. Schedule "B" indicates those trades or businesses which a county may tax, and the maximum tax which it may levy.

Counties, cities and towns are all faced with the problem of the taxability of "outside" firms doing business in the town or county, and the question usually is whether the firm is actually doing business sufficient to make it subject to privilege license taxes in the town or county. Factors which may be of importance in deciding this question are:

- a. whether there is a regular course of business in the town.
- b. where collections are made.
- c. where the contract or contracts are made.
- d. where the contracts are performed.
- e. the number and frequency of acts connected with the business performed in the town.

Also discussed were some of the administrative problems connected with the levy and collection of privilege license taxes. An ordinance or resolution is necessary before a privilege license tax may be collected, and the usual method of enforcement of collection is by prosecution for operation without a license in cases where a taxpayer is persistent in neglect or refusal to pay the tax. Methods of determining which businesses are liable for privilege license taxes and which taxes they must pay—such as by canvass of local business firms—were also discussed.

Interest was manifested in the possibility of cities and towns levying a tax, based on gross receipts or some similar basis, on manufacturers and wholesale and/or retail merchants as such, as a substitution for the present method of taxing each particular kind of trade or business separately. The effect of levying privilege license taxes on this basis would be to make each merchant or manufacturer subject to only one local license tax, instead of the several different ones which he now may have to pay. It should

also simplify collection of privilege license taxes by cities and towns, as well as increase their revenue from this source.

#### Concluding Session

The concluding session Friday morning was devoted to discussions of particular questions and problems raised by various collectors, and to the election of officers for the coming year. The questions were practical ones arising from actual situations encountered by the collectors in their daily work. There was a general participation in the discussions and a number of collectors outlined their methods of handling various phases of their work.

The following officers were elected for 1946-47: H. M. Chason, Bladen County, President; Miss Reeves Forney, Shelby, First Vice-President; A. E. Akers, Roanoke Rapids, Second Vice-President; Institute of Government, Secretary.

At the close of the meeting, the collectors adopted a resolution expressing the opinion that such meetings are of great benefit to participating collectors and their counties and cities, and that greater attendance should be encouraged to the end that each collector might have the benefit of the experience of all of the others. It was further resolved that the officers should constitute an executive committee to work with the staff of the Institute of Government in preparing programs and stimulating attendance, and that at least one state-wide meeting should be held each year.

### Tax Supervisors

(Continued from page 3)

made? If not, what should the list taker do?

*Answer:* Section 903 of the Machinery Act (G.S. 105-309) provides that only the following may list by agents: "Corporations, partnerships, firms and unincorporated associations, females, nonresidents of the township in which the property is to be listed, and persons physically unable to attend and file a list." The list taker should first satisfy himself that the taxpayer in whose name the property is to be listed is one of the foregoing before permitting an agent (or officer) to give in the list. If the taxpayer is one who may list through an agent, the list taker should also satisfy himself that the purported agent is in fact authorized to give in the list. In the case of corporations or associations, it can generally be assumed that the officer who presents him-

self, such as the president, secretary or treasurer, is duly authorized. In the case of a female, it can usually be safely assumed that a male member of the family is acting at her request, and in the case of a person physically unable to attend, any adult member of the family can usually be accepted without question. The case of nonresidents is likely to cause more difficulty. If there is any doubt, the list taker might require the purported agent to present a note or letter from the owner. Of course, the relationship between the parties, such as that of a real estate agent who is handling the nonresidents' property in the county, may be such as to satisfy the list taker of the agent's authority.

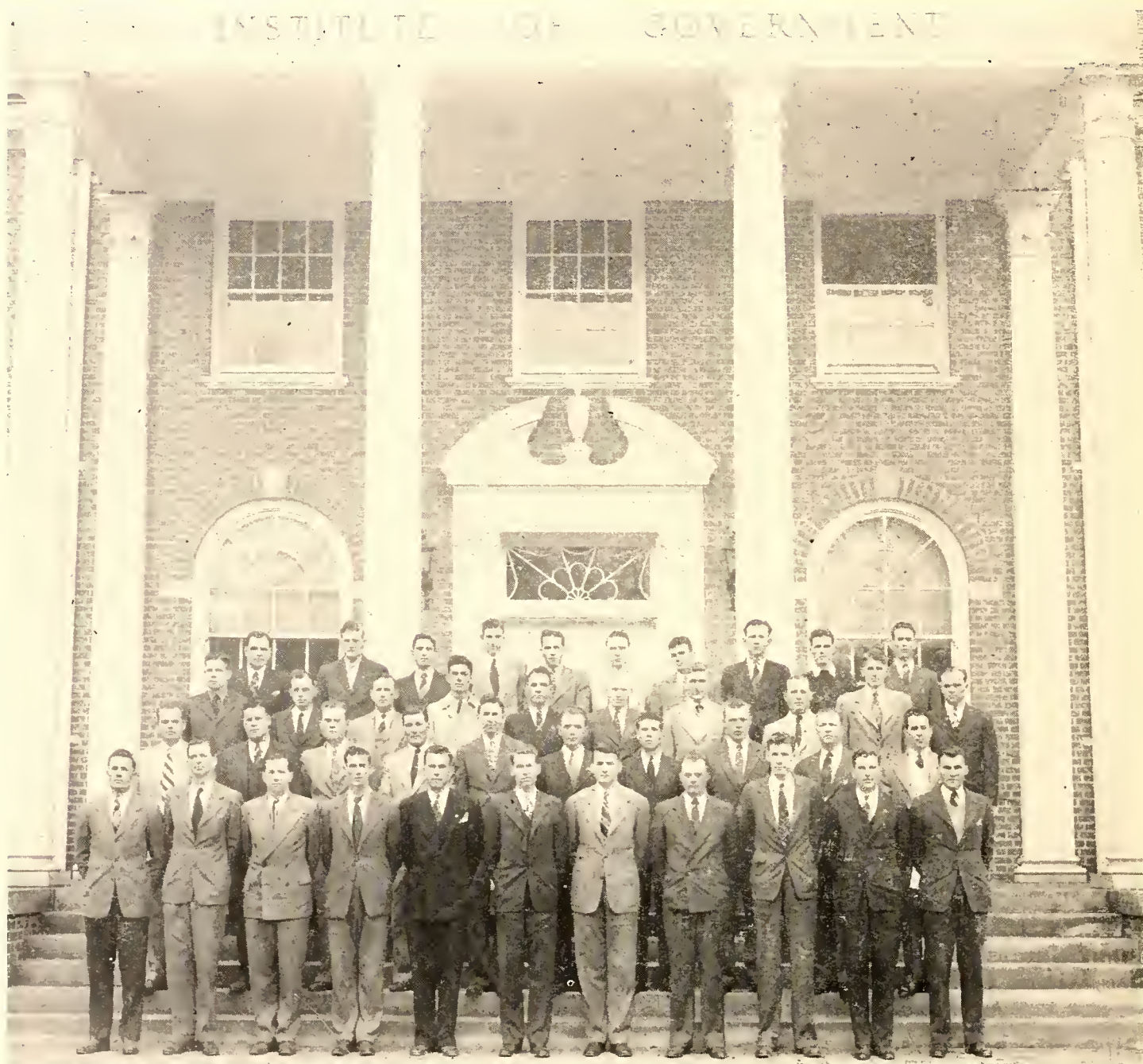
After ascertaining that the owner is one who may list through an agent, and that the person who offers to list is in fact an authorized agent, the list taker should go further. It is even more important from the practical standpoint of getting a full list that the list taker ascertain whether the agent is "familiar with the extent and value of all of said taxpayer's property subject to taxation" in the township, as the agent is required to so swear by section 902 of the Machinery Act (G. S. 105-308). If the agent appears too hesitant or doubtful when answering questions relative to certain items or their value, the list taker should instruct him to get fuller information from his principal and then come back and complete the listing. Very often an agent for an individual will be instructed only with respect to listing real estate (the assessed value of which will be known to the list taker) but will know little or nothing about the personal property. In such cases, the list taker should require the owner to send in an itemized list, or should send an abstract to be filled in and returned, reserving the right to change any valuation shown thereon. Any changes should, of course, be made in the presence of the agent, before he signs the abstract, or the owner should be notified of the change, if it results in an increase.

Under sections 701 (4) and 802 (4) of the Machinery Act (G. S. 105-301 (4) and 105-304 (4)), trustees, guardians and other fiduciaries having legal title to real or personal property (except trustees under deeds of trust) should list the property in their names as such fiduciaries, and not as agents for the beneficiaries.

(Continued on page 13)



## Graduates of Traffic Law Enforcement School Receive State Highway Patrol Commissions



Shown below are the forty-one graduates of the Traffic Law Enforcement School sworn in as members of the State Highway Patrol December 16:

First row, left to right: Albert Dewitt Hickman, Bladenboro; Troy Adam Gwaltney, Hiddenite; Carl M. Greeson, Gibsonville; Robert J. Harmon, Minneapolis; Sullivan Grant Gibbs, Engelhard; Charles H. Cyrus, Louisburg; Jack D. Cabe, Franklin; Henry L. Brinkley, Traphill; Oscar Cyrus Brock, Wilmington; Freeman Cranford Bell, Springfield; Wilton McLean Barnes, Wilmington.

Second row: John G. Thomas, Beulaville; Weaver H. Hogan, Brasstown; Wade C. Hartley, Lenoir; George Greenwood Grier, Elkin; James Lee Isenhour, Concord; Lem S. Meiggs, Elizabeth City; Richard Warren Jackson, Durham; Walter Graham Jones, Pinehurst; William McDonald Anthony, Vaidese; Roscoe L. Apple, Gibsonville.

Third row: Julian S. Woodall, Jr., Raleigh; Samuel R. Whitten, Jr., Roxboro; Guy C. Langston, Kinston; Lawrence H. Taylor, Jr., Roanoke Rapids; Wilbur Lean McDonald, Murphy; Fred Rapp Harper, Rutherfordton; Gay T. Lyda, Jr., Hendersonville; Paul West, Four Oaks; Jack B. Pierce, Waxhaw; Elie Derrick Wheeler, Louisburg.

Fourth row: Paul Morrison Smith, Lexington; Leonard N. Walters, Fuquay Springs; Harolotis Dayton, Robbinsville; James L. Wagoner, Sparta; William Edward Moore, Statesville; Thomas G. Roberts, Black Mountain; John Watt Wilson, Madison; James Kenneth Moore, Wingate; Nadie Thomas Newton, Oxford; Daniel W. Frady, Sylva.



## Graduates Also Receive Institute of Government Certificates

The Traffic Law Enforcement School for training recruits for the State Highway Patrol opened on October 13 with 110 trainees who had been selected from 5,000 applicants after thorough investigations and mental and physical examinations. The course of instruction was eight weeks of training in the traffic and motor vehicle laws of North Carolina, traffic control, and accident investigations; along with criminal law, scientific methods of crime detection, methods of arrest, search and seizure, and numerous other topics designed to make these men completely trained in all of the law and techniques necessary to their duty of protecting the highways of North Carolina. On December 7, forty-one received their commissions in the Patrol, while a total of 53 men who had successfully completed the course of instruction received certificates from the Institute of Government. The 12 men not receiving commissions will either be placed on the Patrol's reserve list and be eligible for admission as vacancies occur, or they will be qualified for positions as traffic law enforcement officers in city and county departments.

The backgrounds of these men contributed to their success in completing the eight weeks course of instruction. The 53 men completing the course came from 42 counties—from Pasquotank, Hyde and New Hanover, to Allegheny, Cherokee and Union. Their ages ranged from 31 to 21, with an average age of 24. They served in the Army, the Navy, the Marines and the Coast Guard, with an average length of service for all of them of three years and three months.

This service represented every campaign in World War II from Pearl Harbor to the occupation of Japan. It carried with it, among some 28 different kinds of citations, the Silver Star, the Distinguished Flying Cross, five Bronze Stars, the Purple Heart, three Air Medals, and four Presidential Citations and a Navy Unit Citation.



At the graduation exercises, held at the Institute of Government building on December 7, commissions were presented the forty-one graduates by Commissioner of Motor Vehicles T. Boddie Ward, here shown congratulating William McDonald Anthony from Valdese. In the background is Albert Coates, Director of the Institute of Government, who is awarding a certificate which was given by the Institute to all the men who satisfactorily completed the eight weeks course of instruction in traffic law enforcement.



During graduation exercises, speeches were made by T. Boddie Ward (left), Commissioner of Motor Vehicles and Col. H. J. Hatcher (right), Commanding Officer of the State Highway Patrol. Mr. Ward said, "As Commissioner of Motor Vehicles, I want to thank the Institute of Government for conducting this school for the Highway Patrol. The caliber of the instruction and the thoroughness with which the instructors covered the work which these men must perform make this the finest Patrol training school in my experience."

Col. Hatcher said, "I am grateful to the Institute of Government for cooperating in the training of this group of men. Not only have you men had the finest instruction and the ablest instructors to be found anywhere, but the program has been so comprehensive and the school has been so well run that you are among the best prepared men who have ever entered the State Highway Patrol."





# Election Results

by

**HENRY W. LEWIS**

Assistant  
Director  
Institute of  
Government



A paltry 350,000 North Carolinians cast ballots in the November 5th General Election. No wonder the *Winston-Salem Journal* asked its readers, "Is it for us to marvel at those jeremiahs who keep croaking that popular government is in grave danger of disappearing from the American scene?"

The ballot boxes were still hot when the Institute of Government called on the chairman of every county board of elections to report information about the winners. Ninety-seven of those chairmen answered with data that is significant in the political life of North Carolina. Statistics were compiled on eleven offices contested in a majority of the localities: county commissioners, clerk of superior court, register of deeds, surveyor, coroner, recorder's court judge, recorder's court solicitor, state senator, member of the State House of Representatives, and superior court solicitor.

There were no big surprises, but there were occasional flashes worth noticing. In a few counties a fresh tendency for voters to split the ticket cropped up to confirm the politicians' fear of "the increasing modern trend to vote for individuals, the postwar discontent and the widely expressed determination of veterans to say it with ballots." The tendency was there to be sure, but it affected results in only a scattered number of precincts. Negro citizens attained none of the principal offices although a few were elected to minor township positions. Well over a thousand officials were elected to office, but in the ninety-seven counties surveyed only nine of those officials were women. Despite the success of the Constitutional Amendment equalizing women's political rights and duties North Carolina women were still far behind the field in the office hunt.

### The State Senate

The 1947 Senate will be composed of forty-eight Democrats and two Republicans. Thirteen of those elected are veterans of the 1945 session.

Twelve of the forty-eight Democrats are veterans of World War II.

### The State House of Representatives

The 1947 House will be composed of thirteen Republicans and one hundred seven Democrats. Fifty-three of those elected are veterans of the 1945 session. Four of the thirteen Republicans and twenty-seven of the one hundred seven Democrats are veterans of World War II.

### The Incumbents' Fate

In Alexander County not a single incumbent risked the race for reelection, but Alexander was unique. The average county slate was peppered with incumbents and in Carteret every incumbent county official put in a bid to hold his ground. The success record of the "ins" in staying in makes interesting reading. Ninety-seven counties were reported on. In sixty-eight of those counties every incumbent who ran for reelection was a winner. In two of those ninety-seven counties, Anson and Davidson, not a single incumbent candidate was successful. Actually only two ran in Anson, but five ran in Davidson. In the remaining twenty-six counties some were lucky, some were not. A tabulation would show it this way:

|  |    |
|--|----|
| Counties in which no incumbents ran                      | 1  |
| Counties in which all incumbent candidates were defeated | 2  |
| Counties in which some incumbents won and some lost      | 26 |
| Counties in which every incumbent candidate won          | 68 |
| Total number of counties surveyed                        | 97 |
| Thirteen incumbents return to                            |    |

the Senate, fifty-three to the House. Add the fact that fourteen of the twenty-one superior court solicitors elected are incumbents and the freshet becomes a flood.

More incumbents sought reelection in Carteret and Robeson counties than anywhere else. Sixteen county officials made the race in each of those countries, and more incumbents won in those two counties than anywhere else: all thirty-two came out on top. Davidson County incumbents suffered the most dismal defeat: five sought reelection and all five were defeated.

All in all, six hundred eighty-seven incumbents sought reelection in the ninety-seven counties surveyed. Six hundred and fifty-three of them were reelected. Only thirty-four lost out. If you put that on a percentage basis you will see that better than 94% of the incumbents who obtained party nominations carried the general election.

Interpretation is relatively simple. With extremely rare exceptions the party normally controlling a county continued to control. Once nominated in the primary, except again in those rare bi-partisan counties, the election was just a matter of letting nature take its course. A more objective appraiser would find himself faced with two possible conclusions: North Carolina is particularly blessed with a set of officials unusually satisfactory to its people, or, giving weight to the shamefully decreased popular vote, he might discern a people singularly complacent about affairs governmental.

### The Veterans Fate

The only political weathervane worth noticing is success. While North Carolina saw no concerted veterans' campaigns comparable to those touted in other Southern states, it had its share of individual G. I.'s seeking office. The G. I. Democrats, various veterans' tickets in both parties and a sprinkling of veterans for veterans throughout the State caught the eye of most obser-



vers even before the primary, and people watched to see the results.

Veterans of World War II ran for county office in seventy-nine of the ninety-seven counties studied by the Institute of Government. In other words, no veterans received party nominations so that they could run in eighteen counties. Spot them on a map and those counties fall into no compelling pattern of significance. Camden stood alone in the far northeast. Rockingham, Iredell, Gaston, Union, Hoke, Harnett, Haywood, Person and Orange just splatter up the map. Down in the middle East was the only big blank spot: no veterans ran for office in Nash, Wilson, Wayne, Pitt, Craven, Jones or Onslow. This is ironclad Democratic territory and it may well be that regular party leaders, feeling no fear of Republican assault, saw no reason to buttress the bulwark with veterans. North and west of Iredell and Gaston, however, it was a different story. Some of this is two-party territory, and every county except Haywood saw G.I.'s in the races.

In forty-six of the seventy-nine counties in which veterans ran for office, every veteran who got as far as the general election won his race. In thirteen of those seventy-nine counties every veteran candidate lost. The record in those thirteen counties will bear examination. In seven of the thirteen, Northampton, Vance, Duplin, New Hanover, Burke, Macon and Wilkes, there was only one veteran running and in each case he represented what was clearly the minority party. This mitigates against attaching much importance to those races. The other six counties are more interesting. Nine Republican veterans lost out to the nine Democratic non-veterans in Jackson County; seven Democratic veterans lost to the non-veteran Republicans in Sampson; two Democratic veterans lost in Yadkin, and smaller numbers of Republican veterans lost in Henderson, Caldwell and Carteret. In the remaining twenty counties studied some veterans lost and some won depending largely upon the party with which they were affiliated.

Counties in which no veterans ran ..... 18  
Counties in which all veteran

candidates were defeated ..... 13  
Counties in which some veterans won and some lost ..... 20  
Counties in which every veteran candidate won ..... 46  
Total number of counties surveyed ..... 97

More veterans ran for office in Jackson County than in any other county of the State—nine ran and all nine were defeated. They happened to be Republicans and the Demo-

crats swept the county. The largest number of veterans to win county offices in any one county was four: Four Democrats in Alexander, four Democrats in Buncombe, four Democrats in Franklin, three Democrats and one Republican in Clay, and three Republicans and one Democrat in Davidson.

What offices did all these veterans seek to obtain? The reports fail to  
(Continued on page 14)

## NEW LOCAL OFFICIALS

(Note: This feature in POPULAR GOVERNMENT carries announcement each month of recent additions to the ranks of local governing officials in North Carolina which are of general interest, as noted in communications to the Institute of Government, and from newspaper stories. Officials are invited to notify POPULAR GOVERNMENT about such changes as they occur.)

### Municipal Officials

*Mayor*—Pantego: Thomas Henry Whitley, 75 years of age, passed away in December.

*City Manager*—Asheboro: Walter E. Yow, city manager for the past 15 years, resigned effective March 1.

*City Councilman*—Asheboro: E. D. Cranford was unanimously appointed to fill the unexpired term of the late John M. Neely.

*City Treasurer*—Smithfield: Joe M. Grantham replaced C. V. Johnson who resigned after serving the city as treasurer for more than 30 consecutive years.

*Chief of Police*—Mebane: M. G. Newman, resigned after 4 months service. Roanoke Rapids: T. J. Davis, former member of the Burlington police department, replacing H. E. Dobbins. Burlington: D. T. Butler, resigned after serving as Chief for the past year and a half. Mocksville: B. L. Smith, resigned after 20 years service.

*Fire Chief*—Durham: C. L. Cox, replacing Frank Bennett who died after serving the city as Chief for 25 years. Smithfield: Ed L. Woodall, resigned after 6 years service

as chief of the fire department and building inspector.

### County Officials

*Chairman County Commissioners*—Cumberland: Dougald L. McLaurin, county commissioner for 14 years, died after a long period of ill health.

*Clerk of Court*—Columbus: Lee J. Greer, replacing Maj. R. L. Lamb who was unable to assume the office in December on account of his health.

*Accountant*—New Hanover: Charles F. Smith, replacing John H. Orrell, founder of the State Association of County Accountants in 1927, who resigned after 34 years as auditor.

*Tax Supervisor*—Forsyth: W. M. Taylor, formerly assistant supervisor, replacing Virgil Joyce, resigned after 9 years as Supervisor and 13 years of service to the county, to enter the engineering and mapping business for himself.

*Tax Collector*—Onslow: Thomas J. Marshall, former county commissioner, replacing I. Dan Sanders, who became sheriff in December.

*Welfare Superintendent*—Granville: Madeline Hall, formerly a member of the Wake County Welfare Department, succeeding Ina V. Young of Durham, recently resigned. Anson: Katherine Folger, replacing Mary Robinson. Perquimans: Charles E. White, formerly Superintendent in Brunswick County, replacing Grace Knowles. Iredell: Mrs. R. M. Rickert, resigned after serving as Superintendent since 1935.



# On Autobiography

By R. B. HOUSE

Chancellor of the University of North Carolina at Chapel Hill

My theme is autobiography, which is the frank, healthy use of the personal pronoun, "I," in writing, as contrasted with the impersonal style. It may be a work in which the writer's subject is entirely himself, or it may be a work of larger scope, but, if it is, the writer leaves no doubt in the reader's mind that what is set down is limited by the personal point of view of the writer. Autobiography may be presented in many forms—a letter, a diary, a journal, a poem, an essay, a volume. The autobiography of the subject, whenever it can be found, always forms the kernel of a biography, and disguised autobiography has always been a major element in literature. But always, and increasingly with the nineteenth century, frank, undisguised autobiography has been a prevalent literary and historical form. The reason is not far to seek: it is hard to write of complicated modern times in the style of the *Iliad* or of *The Decline and Fall of the Roman Empire*.

Accordingly we find modern writers, no matter how much they attempt imaginative literature and so-called definitive history, obeying an urge to go back over their lives and set down a confession, the sum and substance of which is, "At least this is the way it seemed to me." Moreover, there is a deep psychological and spiritual reason for this contemplation of personal experience: the individual seems, even to himself, to be lost in the mass unless he objectifies on paper, at least the main features of his own personal life. Autobiography thus becomes a stimulus and a guide to more robust personal living.

Walt Whitman has expressed briefly the autobiographical urge: "One's-self I sing, a simple, separate person,



Yet utter the word Democratic, the word En-Masse

"Of physiology from top to toe I sing,

Not physiognomy alone nor brain alone is worthy for the muse, I say the Form complete is worthier far

The Female equally with the Male I sing.

"Of Life immense in passion, pulse, and power,

Cheerful, for freest action form'd under the laws divine, The Modern Man I sing."

We need to have the modern man sing himself in order to arrive at that irreducible up-thrust of individual reality, which is essential to the larger joining of person to person, without which our dreams of local, social, national, and international democracy remain ineffective because they have no human content. History, Carlyle tells us, is the essence of innumerable biographies. And Carlyle relied always on autobiography as far as he could get it, for his biography. He always went to the man himself for a letter, a diary, a sketch, to determine and to interpret that man's mainsprings of love, thought, and action—in himself, in society, and under God.

My thesis, therefore, is that we need to read, write, and speak more

autobiography. It is a literary and historical purpose I have in mind, and a practical aim also. The greatest good is a good life, and honest autobiography is an inspiration and a guide to a good life. We need to assert the significance of individual worth, and to study the process of individual worth in order that we may live better in an age obsessed with collectivism.

A man's own autobiography resources and confirms his memory, which certainly gets sketchy and tenuous if he is not diligent and honest in setting down notes as he goes along. A memory thus resourced by reading and re-reading these notes stiffens and confirms a man's personality and disciplines it. It gives a man a line on his strength and on his weakness. We ought to preserve and systematize these notes, and publish them if we can, because no man knows the value they may possess for another. Autobiography is not only the most personal of literary arts, it is the most neighborly of literary acts in swapping experience and know-how in the art of living.

"All men of whatsoever quality they be," writes the Renaissance artist Benvenuto Cellini, "who have done anything of excellence, or which may properly resemble excellence, ought, if they are persons of truth and honesty, to describe their life with their own hand."

"Dear Son:" writes Benjamin Franklin—"Having emerged from the poverty and obscurity in which I was born and bred, to a state of affluence and some degree of reputation in the world, and having gone so far through life with a considerable share of felicity,—the conducting means I made use of, which with the blessing of God so well succeeded, my posterity may like to know, as they may find some of



them suitable to their own situations, and therefore fit to be imitated."

Wordsworth tells us that to every form of being there is assigned an active principle, that it determines the course of each being's life, and that it is the highest form of creative adventure in particular for each man to find his active principle and to live by it. Cellini and Franklin are famous examples of men who contemplated with joy and gratitude to God the unfolding of this divine urging in themselves. They wrote because they wanted to communicate their joy and wisdom to others. It is true that they wrote classics of autobiography because they lived classics in life. But it is also true, and the exact point I am stressing, that their lives were better because they examined them and ordered them according to their active principles. Socrates, himself a great autobiographer, tells us that a life not thus examined is not worth living. This joy in one's-self, this urge to examine, record, and communicate, this gratitude to God for wisdom and happiness runs all through the Bible; it crowns Greek literature in the life and death of Socrates; it makes Latin life more intimate to us in Caesar, Horace, Cicero, and Pliny; it continues in the *Confessions* of Saint Augustine. It is an abundant and master portion of all literature, and, I think reaches its flower in Wordsworth's *Prelude*, one of the greatest autobiographies, and one of the greatest of poems. We neglect such resources at our peril.

"It is this life of the individual, as it may be lived in a given nation," says George Santayana, another great autobiographer, "that determines the whole value of that nation. But for the excellence of the typical single life, no nation deserves to be remembered more than the sands of the sea; and America will not be a success if every American fails."

I do not think that every American is at all likely to fail, but I do think that every American would profit by paying more attention to a better way of life and to autobiography as an aid. Carlyle in his great essay on biography lays down a principle that applies also to auto-

biography: "to have an open, loving heart and an eye to discern wisdom." This it is that opens the whole mind, quickens every faculty to do its fit work, that of knowing—and of vividly uttering forth." "The stupidest of you has a certain faculty, were it but of articulate speech and of physically discerning what lies under your nose.—You do not use your faculty; your heart is shut up; full of greediness, malice, discontent; so your intellectual sense cannot be open."

The positive of this principle has been recently illustrated in the volumes of Mr. Josephus Daniels and *The Memories of an Old Time Tar Heel* by Doctor Kemp Plummer Battle. These are two North Carolinians in the great autobiographical tradition. They embrace life with loving hearts and eyes capable of discerning wisdom. And they achieve remarkable perspective, the fruit of which is humour. Every event, says Benedetto Croce, makes two appearances in history, first as tragedy, second as comedy.

"Right here," says Doctor Battle. "let me give a short psychological lecture. The narration of piquant anecdotes is good medicine for depressed spirits. It diverts action from the nerve cells where melancholia is poisoning happiness to those which bring merriment. I have found by experience that the practice brings relief to the mind and health to the body. Let no one sneer at jocularities in its place. Inopportunities used it is a nuisance. Why was it given to us if we are to hide it in the recesses of the brain?" Mr. Daniels is a man of fierce loyalties, but time has toned down the heat and bother of things. He says that he is planning to write *A Shirt-sleeves Diplomat* and *Life Begins at Seventy*. In addition to the best kind of literature and history, Doctor Battle and Mr. Daniels present good psychology, philosophy, and practical religion. We need to do more reading, writing, and talking along the lines they lay down.

It is a great loss to North Carolina literature and history that such men as Collier Cobb, Francis D. Winston, M. C. S. Noble, and Walter Murphy never got around to writing their autobiographies. But it is not a total loss because they each

one had the power to etch their sayings on the memories of their hearers. I hear them quoted almost every day, and it is possible that some modern Boswell may yet bring them before us in their manner as they were. They certainly talked of life, immense in its passion, pulse, and power, embracing it with deep affection; discerning it with wisdom and wit; and increasing the stature of themselves and their listeners by their joy in themselves and their fellow men. They were worthy approaches to that transcendently great talk which survives immortally in Plato's *Dialogues*, Boswell's *Life of Johnson*, and Goethe's *Conversations with Eckermann*. We all have the same subject matter, but we need to lift our conversational sights and extend the range.

As to writing letters, diaries, journals, and the larger summing up, I think most of us quail at the task. The helpful rule here is to write only what can be seen in perspective, and one thing at a time. A good autobiography should have a beginning, a middle, and an end.

The beginning is unfailingly the master portion of an autobiography, because our sources of strength and joy lie in our memories of childhood and home. It is said that precious memories may remain of even a bad home if the heart knows how to find what is precious, and that anybody approaching middle age can write well of his own childhood. Wordsworth says that this is so because the soul discerns there her own native vigor. But, says Ernest Dimnet in *My Old World*, this past lies dormant and needs awakening by the effort of appropriate reading and writing:

"But how can I forget the long slow years in which my soul ripened in peace in its closed garden? Probably each one of us has his own old world, that is to say, the time when he was less conscious of reacting upon his surroundings than of being nurtured by them. The recollection of that time is our individual poetry. When we speak of those far away days we are seldom inclined to be boastful; what we try to convey is the impression which remote objects, elusive sensations, evocative sayings, or, as we say, charac-

(Continued on page 14)



# THE CLEARINGHOUSE

## News of Developments Here and There

Local government has been stirring these last six weeks with county and city officials vying with state officials for the news spotlight. Merger of governmental services and units looking to the elimination of duplication and red tape is an idea that is getting much play. It may not be a new idea, but it is certain that it has been tried only a few times in North Carolina. With a few exceptions efforts in this field have failed. The new progress has grown principally from spontaneous cooperation between the governing boards of counties and cities. (See the Clearinghouse, *Popular Government*, November, 1946). High Point and Guilford are making plans by which the county will collect taxes for the city of High Point in addition to its own collections, the city bearing 45% of the cost of levying and collecting. Greensboro and High Point have also obtained Guilford's approval of a plan to submit legislation to the 1947 Legislature under which the election systems of the two cities would be merged with the present county system, thereby eliminating separate registrations. This will follow the path already cut by Durham and Raleigh. The governing bodies of the city of Durham and Durham County have been meeting together recently to discuss joint problems such as the proposed large capital expenditures for schools, and the possibility of a combined city-county government center as a "living memorial" to local veterans of World War II.

### Streets and Highways

Governor Cherry has endorsed Highway Commissioner Graham's proposal that a constitutional amendment be submitted to the people prohibiting the diversion of highway funds into the State General Fund now possible under the Revenue Act. Although this diver-

sion has never been resorted to, there is fear among highway officials that the demands for money in the 1947 Legislature will bring it into play. Highway authorities also maintain that such a provision is a constant threat to the stability of their financial plans for the road system.

Cities whose charters require that abutting property owners must pay for all permanent street improvements will be interested in a proposal voiced by Charlotte's City Manager Yancey last month. He feels that this sort of charter provision often leads to real detriment to the public. He proposes that the Legislature amend Charlotte's charter so as to leave such improvements largely to the discretion of the local governing body. Pointing out that some streets would never get paved under the present system, and that it is often necessary in "the public good" that they be improved, he proposes that after the governing body has determined the need, that it can then decide and assess property owners, by mutual agreement, whatever part of the cost is reasonable.

### Schools

From the Governor down most North Carolinians agree that the schools with all their attendant problems make up one of the chief worries North Carolina has today. Salary scale proposals and counter-proposals have been the dramatic issue before the public, but there have been other important discussions that have received far less publicity. Here are some stimulating statistics used recently by Dr. Clyde Erwin:

North Carolina's total taxable property valuation is \$2,811,123,311. 54% of that property lies in 22

of the 100 counties. North Carolina's average daily school population is 800,000 children. Only 34% of those children go to school in the 22 counties which contain 54% of the wealth of the State. On a state-wide basis North Carolina's taxable property valuation averages \$3,500 per school child. In the 22 wealthy counties the per-child average is \$5,800. In the remaining 78 counties, where 66% of the children live, the per-child average is only \$2,500, and in half of those 78 counties the per-child average is below \$2,500.

In announcing these statistics the State Board of Education committed itself to a new program by which, if adopted, the State will aid localities in financing the erection, repair and maintenance of school buildings. They recommend establishment of a \$25,000,000 Equalization Fund from which counties might share on the basis of actual need in the financing of school building programs. It is understood that this State aid would be aid and not complete support, rather that a county might be able to get from one to two-thirds of the cost of its buildings paid by the State depending upon its demonstrated need. Should such a program be approved, it would constitute a definite departure from the present loan system, but would fall in line historically with North Carolina's position in regard to schools, that is, the gradual growth of State supervision and support of all phases of the educational system.

The unprejudiced methods used by Durham and Lincolnton in getting facts about their school needs without any implied criticism of existing school administrations recommend themselves to comparable communities in the State. Lincolnton school board members met at dinner with representatives from the local Kiwanis, Rotary, Wood-



men of the World and other civic groups, and there together discussed all the local school problems. In Durham, a larger community adopting a method more practical for a larger community, a group of interested citizens banded themselves together, appointed ten separate committees of citizens to make thorough investigations of the city school system, including physical needs, financing, professional relationships, and the quality of teaching. On the basis of their findings, they drew up a report and presented it at a special meeting of the City School Board.

And speaking of the "quality of teaching," Dr. Edgar W. Knight at the University had something pertinent to say recently. He maintains that the people of the United States (and that includes North Carolina) have teachers in their schools who are just "as able and competent" as they "desire and require." That is the indictment of a man who knows a great deal about the whole school problem. The results of our teaching methods and curriculum planning have also come in for some editorial panning. Colonel Harrelson, Chancellor of State College, says that only one in ten students who enter State College graduate in the normal four years prescribed. The *Charlotte Observer* saw this as a reflection of the results of "modern" school methods: "If one must take courses in how to place a lettuce leaf on the upper right hand corner of the salad plate, with a dab of mayonnaise just so and a red cherry right there—well, maybe that is all right. But let us not frame these courses to the exclusion of the fundamental courses—courses that will be hard enough to require a child here and there and now and then to fetch home a book or two for study. . . . Let them study a little English and a little ciphering and maybe some French along with the lettuce-laying and the bric-a-brac carpentering, yes, and maybe—and here we duck under to escape the landslide of bricks from the office in Raleigh of the Superintendent of Public Instruction and his curriculum fixer—a little Latin."

#### Fire and Fire Prevention

Local fire fighters are having to fight more than flame these days.

Tragic stories of wintertime hotel holocausts have stirred citizens into a reasonable fear of "fireproof" buildings and local fire departments are reacting to the pressure. In Smithfield Ed Woodall, fire chief and building inspector, resigned charging that he could get no cooperation from the public. Fire Chief Butts of Raleigh has stepped up his inspections of hotels and apartments from once a month to once a week. He recommends that hotels, apartment houses and rooming houses hire nightwatchmen, and he has made it clear that attic roomers will have to move, that make-shift hall bedrooms will have to be dismantled. Apparently he believes the fire hazard is greater than the small relief these accommodations give to the housing tension. On December 11th Lynn Nisbet reported still another phase of the scare: he says that a number of members of the next Legislature are planning to introduce bills to make fire inspection and prevention rules far stricter than they are now.

Even before the Atlanta hotel fire Winston-Salem, Statesville and Washington were laying plans to purchase new fire trucks and ladder equipment. In November Henderson installed a new \$20,000 alarm system that, among other things, will eliminate the normal "break the glass" alarm box and substitute a simple lever device. Wilmington has recently contracted for the installation of new and additional fire plugs near certain of its school buildings. Durham's study of a proposed Bureau of Fire Prevention was discussed by the Clearinghouse. *Popular Govt.*, August 1946. In Beaufort County, County Forester Albert Woolard has been supervising a bulldozer and plow in cutting fire lanes as a preventive measure for fire fighting in the Beaufort forests. A nominal fee of \$6 a mile is charged for the cost of fuel, and any farmer or landowner can apply for the service.

Oak Grove Fire District in Guilford County is becoming famous. In a thickly populated rural community citizens decided back in early 1944 to take steps toward protecting their homes and woods from fire. Assessing themselves small annual fees, they incorporated and

then divided the area into three zones for signal purposes. They built a cinder-block fire house, bought a fire truck with 500 gallon tanks, a high pressure pump, necessary hoses, nozzles, extinguishers and ladders, and went to work to organize a volunteer company. They now have three seven-man crews, each with a chief or assistant chief, two drivers, two nozzlemen, and two

(Continued on page 14)

## Tax Supervisors

(Continued from page 5)

When one who is not a duly authorized agent purports to be one and lists property for another, the listing is nevertheless valid as to real estate if the list taker signs the list and has been authorized by the supervisor to carry forward all unlisted real estate under section 1109 (G. S. 105-331) unless, of course, the true owner also comes in and lists the property in which event there would merely be a double listing. It is otherwise with respect to personal property, as there is no authority to carry personal property forward from the previous year's scroll. However, if the owner should contend that the one who listed was not his agent, the county commissioners may list the personal property under authority of the same section, subsection (3) if the claim is made and the lack of authority of the purported agent is discovered within five years, and thus nothing would be lost.

#### Officers for 1946-47

The meeting was brought to a close with the election of officers for the coming years. Eugene Irvin of Rockingham County was elected president to succeed John A. McGoogan of Hoke County. M. L. Laughlin of Edgecombe County was elected first vice-president and T. R. Short of Guilford County was chosen second vice-president. The Institute of Government was re-named secretary.

The program committee consisted of J. A. McGoogan, Hoke County, M. L. Laughlin, Edgecombe County, J. Curtis Ellis, Nash County and Peyton B. Abbott of the Institute of Government.



## Election Results

(Continued from page 9)

show us exactly what office every veteran ran for, but it is easy to see which offices they took. By far the largest number of them were successful in getting elected to the State House of Representatives. Each house of the 1947 legislature will be 25% veterans of World War II. Nineteen were elected clerks of superior court, seventeen were elected recorder's court solicitors. Twelve veterans will be state senators, eleven sheriffs, eleven recorder's court judges, ten coroners, eight superior court solicitors, six registers of deeds, and three surveyors. Not unexpectedly these figures show that the lawyer-veterans are leading the field in political activity, and that veterans in general are seeking first those county offices to which the larger salaries append.

In the ninety-seven counties surveyed one hundred eighty-three veterans of World War II sought county office in the general election. Eighty-seven were elected; ninety-six were defeated. In other words almost 53% of the veterans who ran for county offices were defeated. The significant point is this: the defeat was a party defeat in almost every case and not a veterans' defeat. It merely shows that North Carolinians are not yet ready to desert party for veteran.

## On Autobiography

(Continued from page 11)

ters-out-of-a-book have left upon us. We allude to them in a different mood from that in which we record what we have done, or imagine we have done."

Anyone who tries sincerely to recapture these memories of childhood will find that he can do so, and that the effort unlocks his best creative resources.

As to the middle period, the things we have done or imagine we have done, we need to concentrate on our letters, diaries, and notes, as tentative efforts toward perspective and summing up. These are the modern man's confessional. The essays of Montaigne and of Lamb, the *Journal* of Emerson are models of

such informal writing. I also like this extract from *Autobiography With Letters* by William Lyon Phelps:

"I have always been eaten up with ambition, I have had the longings described by Faust as he sat at his desk in the moonlight, and I worry about innumerable little things. I have never had a placid temperament. I have had two prolonged attacks of nervous prostration, one at the age of twenty-six and one at the age of fifty-nine, and my religious faith remains in possession of the field only after prolonged civil war with my naturally sceptical mind. Yet I have certainly lived a happy life—Perhaps the chief source of my happiness lies in my gift of appreciation. I must have been born with it. When I was a child everything unusual excited me; now that I am old everything usual has about the same effect. Happiness is more dependent on the mental attitude than on external resources. This would be an absurdly obvious platitude, were it not for the fact that ninety-nine out of a hundred persons do not believe it."

I like this because it is an expression of happiness in the modern world exactly in line with the tone of autobiography through all the centuries.

The end of an autobiography as a conclusive summing up is seldom written because the writer still feels that he is in the middle period. Such a conclusion is intimated in the beginning, and it is tested out in the middle period. It is sometimes expressed as in the chapter entitled "Emeritus" in Bliss Perry's *And Gladly Teach*, one of the urbane, Christian voices of America.

"More and more I have turned to books for reinforcement of my youthful faith in progress. The most durable foundations for hope for a better future for humanity seem to me to be found in history, literature and religion. I should of course add 'Science' if I thought I had a really scientific mind.—I have said almost nothing about that transcendent relationship which we call religion, for I think religion is something to be lived and not to be talked about, except by the very few who are capable of making real the things which are invisible."

From the self, through society, to God seems to me to be the master witness of autobiography to the master movement of the soul. I conclude with John Wesley, one of the few who could make visible the things which are invisible:

"Today I entered on my eighty-second year, and found myself just as strong to labour, and as fit for any exercise of body or mind as I was forty years ago. I do not impute this to second causes, but to the Sovereign Lord of all. It is He who bids the sun of life stand still so long as it pleases Him.—We can only say, 'The Lord reigneth!' While we live, let us live to Him."

## The Clearinghouse

(Continued from page 13)

hosemen, these to be assisted by the area warden. To keep in trim they conduct regular monthly drills, and to date have successfully handled three residential and one forest fire. Oak Grove solved its problem. Rural communities should look into the plan, and counties should certainly consider the provisions of the North Carolina General Statutes which authorize counties to contract with cities and towns for fire protection.

### Airports

Some North Carolina towns are still suffering from hundred-year-old decisions to let the railroads pass them by, some for fear, some for economy, some for esthetics, and some for plain lethargy. Today, however, there is little reluctance among the cities and counties about getting air service. Meeting with North Carolina Aeronautics Commission Chairman Roy Rowe in Raleigh in early December, civic representatives from Durham, Raleigh, Kinston, Greenville, Greensboro, Charlotte, Hickory and Rocky Mount, formed a temporary association to get better North-South air service for the state. They all agreed that service is poor, but differed on what to do about it. Mr. Rowe pointed out to them that well-documented cases of need usually get action from the C.A.A.

Federal aid is the touchstone in airport development. The Greensboro *Daily News* gave some inter-

(Continued on page 16)



# The Attorney General Rules

Digest of recent opinions and rulings by the Attorney General of particular interest to city and county officials.



## I. AD VALOREM TAXES

### A. Matters Relating to Tax Listing and Assessing

#### 3. Exemptions—property of state To A. P. Smith.

Inquiry: Is there any liability on the part of the State for street, sidewalk and sewer stubout assessments rendered against state-owned property by a city?

(A.G.) State-owned property is not subject to the lien for paving assessments, nor can it be sold for nonpayment of them. Probably the only way they could be collected would be through an act of the Legislature making the appropriation and authorizing the payment.

#### 5. Exemptions—city and county property To William D. Herring.

Inquiry: May a city or town assess the property of the county Board of Education (used for school purposes) for permanent street and sidewalk improvements?

(A.G.) Yes. Any public owned property is liable for the payment of such assessments. *Tarboro v. Forbes*, 185 N. C. 59 (1923); *Raleigh v. Public School System*, 223 N. C. 316 (1943).

In the *Tarboro* case the court said (on pages 61 and 62) "There is a distinction between local assessments for public improvements and taxes levied for purposes of general revenue. It is true that local assessments may be a species of tax, and that the authority to levy them is generally referred to the taxing power, but they are not taxes within the meaning of the term as generally understood in constitutional restrictions and exemptions. They are not levied and collected as a contribution to the maintenance of the general government, but are made a charge upon property on which are conferred benefits entirely different from those received by the general public. They are not imposed upon the citizens in common at regularly recurring periods for the purpose of providing a continuous revenue, but upon a limited class in return for a special benefit."

#### 50. Listing and assessment

To J. C. Grayson.

Inquiry: Where a county did not revalue property for tax purposes in 1945 or 1946 is it required to revalue in 1947?

(A.G.) G.S. 105-278 (Chapter 5, Session Laws of 1945) provides that the board of county commissioners in their discretion may defer or postpone revaluation and re-assessment of real property for the years 1945 and 1946. The law is silent on what will be required for 1947, and it is likely that the 1947 Legislature will take some action on this question.



HARRY  
McMULLAN

Attorney  
General  
of  
North  
Carolina

## C. Levy of Special Taxes

### 10. For repair to public buildings

To Robert T. Wilson.

Inquiry: For some time a county has levied a small rate for repairing and rebuilding a fence around its courthouse. No work has been done, and the commissioners have now decided that the fence is not needed. Must the commissioners replace the fence or how else may they dispose of the funds?

(A.G.) If the board of commissioners have determined that the fence is no longer necessary and that it is in the best interests of the county to abandon the project, I think the board has authority to abandon the project and use the special levy for other courthouse and grounds general expenses.

## II. POLL TAXES

### A. Levy

#### 9. Soldiers and sailors

To J. R. Morgan.

Inquiry: Is a former member of the armed forces, now discharged, entitled to an exemption from poll tax?

(A.G.) Sub-section (4) of G.S. 105-341 affords an exemption to members of the armed forces and Merchant Marine and not to former members of such organizations. I advise that in my opinion a person who is not in the armed forces or the Merchant Marine at the time of the tax listing date, January 1, 1946, will be liable to list and pay the poll tax.

## III. CITY LICENSE TAXES

### A. Levy

#### 10. City automobile license

To W. P. O'Neal.

Inquiry: May a town charge more than \$1.00 per annum for city automobile license plates?

(A.G.) G.S. 20-97 expressly provides that a municipality may not charge more than \$1.00 per year on each motor vehicle as a license and privilege tax on the use of such motor vehicles.

#### 21. Loan and finance companies

To F. E. Wallace.

Inquiry: X operates a loan agency. He makes industrial loans in the following manner:—X lends a sum of money to a client and takes an installment note and a chattel mortgage on some chattel of the client. X does other business by purchasing installment notes from any holders of such notes who wish to sell. For what license and privilege taxes is X liable?

(A.G.) X is engaged in two types of business:—(1) The business of making loans, which falls under G.S. 105-88; and (2) the business of dealing in, buying and/or discounting installment paper, which falls under G.S. 105-83. Counties, cities and towns are prohibited from levying any license tax upon installment paper dealers under G.S. 105-83. They may, however, levy a tax not in excess of \$100 upon loan agencies or brokers under G.S. 105-88. Loan agencies taxed under G.S. 105-88 are under the control of the Commissioner of Banks (G.S. 53-164).

## IV. PUBLIC SCHOOLS

### D. Powers and Duties of Present School Districts and Agencies

#### 38. Use of school busses for other than transportation of pupils

To R. M. Wilson.

Inquiry: May the Board of Trustees of a public school spend tax money for a school bus to transport athletic teams to athletic events and other school activities?

(A.G.) It would be best to have the purchase of the bus, that will be used for this purpose, authorized by the Legislature.

School busses may be used only for the purposes enumerated in G.S. 115-374, and transportation of athletic teams to athletic events is not one of the purposes.

It may be that the Supreme Court would hold that the Board of Trustees would have authority to buy a bus for transportation of athletic teams on the grounds that athletics are such an integral part of physical education in our schools.

## V. MATTERS AFFECTING COUNTY AND CITY FINANCE

### I. Issue of Bonds

#### 20. Submission to vote

To O. M. Mull.

Inquiry: In G.S. 160-386 (2), what is meant by the phrase "signed by voters of the municipality?"

(A.G.) This means that the petition must be signed by persons who are resi-



dents of the town, over twenty-one years of age and otherwise qualified to vote in the town, including being properly registered on the registration books of the town. The use of the term "voters" makes it necessary for the petitioners to be actually qualified to vote under the laws of this State in the municipality.

## VI. MISCELLANEOUS MATTERS AFFECTING COUNTIES

### X. Grants and Contribution by Counties

To R. M. Wilson.

Inquiry: Where city school administrative unit is located in two counties, may both counties contribute to costs of buying land upon which to erect building?

(A.G.) While there is no express provision for this in the statute I believe that under the law authorizing the creation of such a city administrative unit it would necessarily follow that the Board of County commissioners in each of the counties would have a right to provide a proportionate part of the cost of the purchase of the school building site, title to the site to be taken in the name of the city administrative unit. The benefits of the school accrue to the children of both the counties and each county should bear its proportional share of the costs of the building and grounds.

### K. Grants by Cities and Towns

#### 12. Miscellaneous

To H. C. Wilson.

Inquiry: Does a city have authority to make an advance to its local housing authority for the purpose of making available homes for veterans?

(A.G.) Under G.S. 157-43 I am inclined to the opinion that an advance in the nature of a loan, to be repaid by rentals of the property, made by the city to the housing authority, which loan did not involve the levying of any special tax or the incurring of any debt by the city, might be sustained. In view of the uncertainty, however, I would recommend that a declaratory judgment of the court be secured passing upon the question.

## VIII. MATTERS AFFECTING CHIEFLY PARTICULAR LOCAL OFFICIALS

### A. County Commissioners

#### 5. Trading with members of board

To J. E. Swain.

Inquiry: Where a county pays premiums on fidelity bonds required of the elected officials of the county and one of the county commissioners is a partner in an insurance agency, may the board legally contract to buy the bonds from that agency under G.S. 14-234?

(A.G.) The Board must authorize the expenditure and approve the bonds, and it seems to me that the Board in purchasing from an insurance agency in which one of its members is a partner would be in direct contravention of the statute cited. Such a commissioner would be required to vote on the acquisition of the bonds, and as agent or partner in the insurance agency, would be interested to the extent of the commission which the agency would receive from the sale of the bonds.

### Digest

Prepared

by

**DAVID H. SCOTT**

Assistant  
Director  
Institute of  
Government



### L. Law Enforcement Officers

#### 62. Jurisdiction

To John R. Hughes.

Inquiry: How far from the city limits does a city policeman have jurisdiction to make arrests for traffic violations?

(A.G.) This office has uniformly held that the jurisdiction of the city policeman extends no further than the city limits of the municipality in which such policeman holds office.

### U. Notary Public

#### 3. Powers and Duties

To A. B. Hurt.

Inquiry: (1) Does a notary public, commissioned in one county in the State, have authority to take affidavits in any other county of the State? (2) May a notary public of this State take affidavits in another State?

(A.G.) (1) Yes. G.S. 10-6 provides that notaries public have full power and authority to perform the functions of their office in any and all counties of the State, and full faith and credit shall be given to any of their official acts wherever the same shall be done. (2) No. A notary public of this State may not act in his official capacity outside the State of North Carolina. *Bank v. Tolbert*, 192 N. C. 126 (1926).

### 20. Unlawful practice of law

To Daniel F. Sawyer.

Inquiry: May a notary public, not licensed to practice law, legally write deeds, leases and other legal papers provided no fee or charge is made for this service?

(A.G.) Under G.S. 84-2.1 a notary public may not perform these services regardless of whether or not any fee is charged therefor.

## IX. DOUBLE OFFICE HOLDING

### 9. School Committeeman

To Paul F. Evans.

Inquiry: May one person hold the office of county commissioner and at the same time be a local school committeeman?

(A.G.) No. Local school committeemen are also officers within the meaning of the Constitution which prohibits double office holding.

## XII. STATE TAXES

### A. Levy

#### 5. Gasoline Tax

To W. C. Downing.

Inquiry: Is a municipality required to pay the gasoline tax on gasoline used in fire trucks, police cars, and other vehicles used in governmental functions?

(A.G.) The Department of Revenue has long taken the position that there is no exemption from the gasoline tax with respect to gasoline used in vehicles operated in the exercise of governmental functions. The only exemption on which I am advertent is the exemption of the sale of gasoline to be used in public school transportation. G.S. 105-449.

### S. Sales Tax

#### 6. Exemptions

To Edwin Gill.

Inquiry: Are sales to apartments operated by the Federal Housing Authority subject to the North Carolina Sales Tax?

(A.G.) The U. S. Housing Authority is exempt from all taxation by the United States or by any state, county, municipality or local taxing agency. USCA, Title 42, Section 1405(e). It has authority to lease any "Federal low-rent housing project" to a public housing agency. I assume that this is the case in question. Such sales are clearly exempt from sales taxation. If the sales are made to a local public housing agency leasing from the Federal Authority the same would be true. Section 406(d) of the Revenue Act exempts sales to the State and any of its subdivisions, and the Supreme Court has held a housing authority to be a municipality and a subdivision of the state. *Wells v. Housing Authority*, 213 N.C. 744 (1938).

## The Clearinghouse

(Continued from page 14)

esting figures on November 3rd: North Carolina ranks twelfth in the apportionment of Federal aid funds for the 7-year Federal airport program. This position is calculated on the basis of the state's population and land and water area in relation to the same factors for the whole country. Congress has authorized the appropriation of \$500,000,000 for airports over the 7-year period. The 1947 appropriation for North Carolina amounts to \$680,373, exclusive of possible discretionary allotments by the administrator. In order to participate in the program, a community must submit a project request followed by a proper application for Federal funds. Negotiations are normally handled through C.A.A.'s district airport engineers. Localities should consult the North Carolina Aeronautics Commission about any plan they have along this line.

The most recent requests for Federal aid have been from Greensboro-High Point who are asking for \$200,000, and Statesville who is asking for \$100,000.



# January Schedule of Police Schools

To Be Conducted by the

**Institute of Government**

with the Cooperation of the

**Federal Bureau of Investigation**

## TRAFFIC LAW ENFORCEMENT SCHOOL: January 5-18, 1947

*For* Officers of State, Sheriffs', County and City Departments.

*Opening* Sunday, January 5, 4:00 p. m., at the Institute of Government Building in Chapel Hill, and continuing through Saturday Morning, January 18.

*Subjects:* Traffic Laws (Reckless Driving; Driving Under the Influence of Intoxicating Beverages; Speed Law Violations; Equipment; Intersections; Pedestrians; Licenses; Crimes Related to the Motor Vehicle Law.)

Traffic Control and Accident Prevention (The

Traffic Problem; Responsibility of the Police in Traffic Control; Practical Field Problems; Traffic Surveys; Pedestrian Control; Control Devices; Speed Control and Enforcement; Traffic Safety Education; Manual Traffic Direction.)

Traffic Accident Investigation (Hit-and-Run Accidents; Accident Investigative Methods; Scientific Aids to Accident Investigations; Drunken Driving Investigations; Interviews and Note Taking; Accident Reports and Records; Practical Field Work in Accident Investigations.)

## CONFERENCE OF JUDGES, SOLICITORS, AND CHIEFS OF POLICE: January 17-18, 1947

*For* Chiefs of Police planning to conduct local schools within their own departments beginning in February, along with Judges and Solicitors who are to help them in the instruction for these schools.

*Opening* Friday, January 17, 2:00 p. m., with registration at the Institute of Government Building

in Chapel Hill, and continuing through Saturday afternoon, January 18.

*Guidebooks* for use in the local schools have been prepared, and this Conference will be for the purpose of going over these guidebooks and planning the course of study for the local schools.

## SCHOOL IN INVESTIGATIVE TECHNIQUES (FOR DETECTIVES): January 19-February 1, 1947

*For* Officers from any North Carolina Law Enforcement Agency.

*Opening* Sunday, January 19, 4:00 p. m., with Registration at the Institute of Government Building in Chapel Hill, and continuing through Saturday morning, February 1.

*Subjects:* Techniques of Investigation of Major Crimes (Murder, Arson, Rape, Burglary, Robbery, Theft); Fingerprints; Report Writing; Inter-

views and Note Taking; Laws of Arrest, Searches and Seizure; Law of Evidence; Photography; Postal Laws; Counterfeiting; Narcotics; Scientific Methods of Crime Detection (Blood Stains, Plaster Casts, Firearms Identification, Document Identification, Glass Fractures, Hairs and Fibres, Number Restoration, Soil Analysis, Tool Marks, Powder Patterns); Practical Field Work in Criminal Investigations.

**Watch for Announcements of Schools in Fingerprinting, Records, and Basic Police Training**



# CALENDAR OF DUTIES

## FOR CITY AND COUNTY OFFICIALS

Prepared by the Staff of the  
**INSTITUTE OF GOVERNMENT**

This Calendar outlines the principal duties required by statute to be performed on definite dates; it does not include certain duties where the exact time for performance is not specified by statute.

References to local modifications are those found in the General Statutes. There may be others which are not listed on this Calendar.

### JANUARY, 1947

| DAY                                    | OFFICIAL   | DUTY<br>(Numbers in brackets refer to footnotes.)  | REFERENCE TO<br>LAW<br>(To General Statutes,<br>including the 1945<br>Supplement) |
|--|--|--|---|
| Each regular meeting of Governing Body | Sheriff or Tax Collector                                       | Report to Governing Body concerning taxes collected.   | 105-375   |
| On or before 1st                       | County Board of Education, Board of Trustees                   | File with Comptroller of State Board of Education certified statement of expenditures, salaries and other obligations due and payable during the month.  | 115-367   |
| 1                                      | Officials having charge of sinking funds and other local funds | Make report to the Director of Local Government Commission.  | 159-27, 29  |
| 1                                      | Tax Supervisors, List Takers and Assessors.                    | Day as of which taxes listed, listing begins, and tax lien attaches to realty.   | 105-280, 311, 340   |
| 1                                      | Sheriff or Tax Collector                                       | License taxes reduced to half price for remainder of year, if Governing Body has adopted June 1st to May 31st as license tax year.   | 105-33(b)   |
| 6*                                     | Police Department  | Forward to Department of Motor Vehicles all reports (on approved form) received during preceding calendar month of accidents involving property damage of \$25 or more or, resulting in injuries or death to any person. | 20-166 (d), 103-5   |
| On or before 6th                       | County Commissioners   | Make annual report to Superintendent of Public Instruction regarding fines, forfeitures, penalties and amercements.  | 153-58  |
| 6                                      | Clerk of Superior Court  | Make quarterly report and remittance on State process tax collected.   | 105-93(f)   |
| 6                                      | Register of Deeds  | Make quarterly report and remittance to the State for marriage licenses issued.  | 105-95  |
| 6*                                     | Local Registrar of Vital Statistics                            | Transmit, to State Registrar of Vital Statistics and County Register of Deeds, all birth certificates registered during December.  | 130-99; 103-5   |
| 10                                     | Coroner  | Report to Department of Motor Vehicles the death of any person during preceding calendar month as result of accident involving motor vehicle and circumstances of such accident.   | 20-166(g)   |
| On or before 10th                      | Clerk of Superior Court  | Make monthly inheritance tax report to Commissioner of Revenue.  | 105-22  |
| On or before 15th                      | County ABC Board   | Report and pay State Tax on wine and liquor sales for the month of December.   | 18-85; 105-170  |
| 30                                     | Tax Supervisors, List Takers, Assessors, County Commissioners  | Tax listing period ends unless extension granted by County Commissioners.  | 105-311   |

\* G.S. 103-5 provides that where the day or the last day for doing an act required or permitted by law to be done falls on Sunday or a holiday, the act may be done on the next succeeding secular or business day.