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POPULAR GOVERNMENT



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Chapel Hill**

1947-48

On July 1st the Institute of Government entered another year of service to the cities and towns, the counties and the State of North Carolina.

We sincerely believe that our 1946-47 guidebooks, training schools, laboratories, and clearing house of information have been of practical use to those whom we serve. We hope to magnify these services in the coming months, and make 1947-48 a memorable year of service to all governmental units throughout North Carolina.

We are proud of the almost perfect membership record built up by the counties, cities and towns during past years, and this year we believe it will include every governmental unit in North Carolina.

Statements outlining Institute of Government services for the coming year and membership dues for your county, city, or town have reached you. Please put your Institute membership in your budget now so as to permit planning of Institute services to fit your needs for the coming year.

The Institute of Government belongs to you. When you exercise your ownership through ideas, suggestions, and criticisms of Institute services, you are building a greater Institute of Government.

Institute of Government

UNIVERSITY OF NORTH CAROLINA

Chapel Hill

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THE CLEARINGHOUSE

Digests of the Minutes, Ordinances and Resolutions of the Governing Boards of the Counties, Cities and Towns of North Carolina

Cities and Towns

Approval of Proposed Subdivisions

Spindale—All plats or blueprints of proposed land subdivisions within the town limits must be submitted to the board of commissioners for inspection and approval, before recording and before any lots are sold, under an ordinance passed by the board.

Albemarle—An ordinance on the same subject as the *Spindale* ordinance, but applying to territory both inside and outside the city limits (within one mile), passed its first reading at a meeting of the board of commissioners on September 1. The *Albemarle* ordinance would include requirements that major or traffic streets be at least 70 feet wide between property lines, and that minor or residence streets should be at least 50 feet wide between property lines.

Riding Bicycles on Sidewalks

Spindale—An ordinance making it a misdemeanor to ride a bicycle on sidewalks along several streets in the down-town area was passed by the board of town commissioners.

Admissions Taxes

Greensboro—Operators of automobile, midget automobile and motorcycle races and similar amusements will be required to pay a tax equal to 10% of the gross gate receipts for admissions, after deduction of federal and state taxes paid on the per-person basis, under an ordinance recently enacted. The ordinance requires such operators to furnish the city tax collector with a duplicate of the report filed with the federal government, and gives the city the right to furnish one or more persons to check the sale of tickets at the place of sale.

City Manager

Durham—Taking steps to provide against emergencies, the city council voted that when and if the city man-

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Prepared by
W. M. COCHRANE
Assistant Director
Institute of Government

Counties

Fee for Federal Prisoners

Guilford—Upon expiration of the present contract the fee for keeping federal prisoners in the county jail will be \$1.50 per day, by action of the commissioners.

County Home Contract

Brunswick—Under the terms of a contract accepted by the board of commissioners for operation of the county home, the county agreed to provide the necessary electric current, clothing for the patients, medicine and drugs, tobacco, disinfectants, toilet tissue, fly spray, furniture, bedding (including sheets), plus \$40 per month per patient to be paid to the superintendent and his wife, who will also receive the use of the farm. In return, the superintendent agreed to provide the necessary food and keep of inmates, nursing and supervision, preparation of food, laundry service; to give full attention and time to upkeep and maintenance of the farm and home; to make ordinary repairs to the premises (not requiring additional materials or equipment), except plumbing, wiring and extensive painting; to provide fuel; to cultivate the farm and receive the produce from it, and to raise vegetables, keep chickens and cows for the use of the inmates; and to keep the home as comfortable and pleasant as possible for the inmates. The contract covers a period of 14 months, beginning October 1, 1947, and is terminable by either party upon 30 days' notice in writing.

Purchase of Tax-Delinquent Property

Guilford—The board of commissioners declined to accept a request and proposition of the Town of Hamilton Lakes that the county should acquire from the town lands held by the town which are subject to the lien of delinquent *ad valorem* taxes due both

(Continued on page 3)

COVER PICTURE

When the picture on the cover was made at the National Institute for Governmental Purchasing meeting in New York last month, Wilmer Z. Betts (third from left) had just been elected president of the organization, of which he had served during the past year as treasurer. Mr. Betts is Director of the State's Division of Purchase and Contract. Shown talking with him are L. W. Allen, Assistant Director of the Institute of Government; Albert H. Hall, Executive Director of the NIGP; and Albert Pleydell, past president of NIGP. (Acme Newspictures.) See page 6 for story.

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Cities and Towns

(Continued from page 1)

ager (Robert W. Flack) should not be available, city attorney C. V. Jones should serve as acting city manager; and that when and if neither of these officials should be available, city auditor D. H. Umstead should serve in this capacity.

Public Utility Franchises

Greensboro—The city's franchise tax on utilities furnishing electric current was increased from \$2,500 to \$10,000 per annum, by an ordinance adopted by the city council.

Nuisances

Washington—Operation of commercial stockyards within one mile of the corporate limits is now forbidden under an ordinance adopted by the board of aldermen, which declares that such enterprises constitute a nuisance. The ordinance defines a commercial stockyard as any place or building where as many as ten hogs, cattle, goats or sheep are confined while awaiting sale or slaughter, and does not apply to persons raising such animals for their own use, nor to pens maintained in railroad rights-of-way for shipment of animals by rail.

Loading Zones

Greensboro—A suggestion that merchants who make use of the many loading zones in the city be required to pay a fee or tax for such use was discussed by the city council, but no action has yet been taken on the question.

Parking and Parking Meters

New Bern—After hearing the representatives of four parking meter companies and studying their offers, the board of aldermen decided to enter into a contract with M. H. Rhodes, Inc., for installation of their "Mark Time" meters, with the number of meters to be left to the discretion of City Manager C. H. Helms.

New Bern—The board adopted a motion directing City Manager Helms to study the advisability of changing from parallel parking to 45 degree parking.

Greensboro—A resolution authorizing an agreement with the Gate City Transit Lines, under which the bus company would pay the city \$500 per year for the use of parking meter space by its busses, was adopted by

the city council. The council also adopted an ordinance providing for off-street terminals for busses operated by companies not holding franchises.

Garbage Collection

Greensboro—After considerable discussion, the city council voted to discontinue its recently-begun garbage collection service, and to transfer the sum of \$45,000 appropriated for that purpose to the Streets Department for repair and maintenance of the streets.

Investment of City Funds

Winston-Salem—The board of aldermen directed the Wachovia Bank and Trust Company to invest general funds of the city (together with the proceeds of federal government securities in which part of the general funds are invested) in U. S. Treasury certificates bearing $\frac{7}{8}\%$ interest or better. If such certificates are not available, the bank is to invest in U. S. Treasury bills or in any other short term obligations of the Treasury, none of which may be bought at a premium.

Sick Leave for City Employees

Greensboro—City employees who have served for five years or more may, with council approval, be given sick leave with full pay for a period not exceeding six months, under a resolution by the city council. Under a later resolution, the council may approve sick leave with full pay for an indefinite period, in the case of employees who have served for forty or more years.

Recreation

Albemarle—The board of commissioners decided to purchase enough all-steel portable bleachers to seat comfortably 500 additional people in the municipally-operated Rock Creek Recreation Park.

Durham—An appropriation of \$500 for the Durham Municipal Band was voted by the city council, with the sum to come only from unappropriated miscellaneous revenues derived from sources other than *ad valorem* taxes.

Sale of Municipally-Owned Property

Greensboro—After hearing protests from the local Real Estate Board against a recently adopted policy whereby sales of city-owned properties having appraised values of \$15,000

and over would not be handled through real estate brokers, and whereby no commissions would be paid on such sales, the city council adopted a motion abolishing the policy of paying 40% of the commission to the originating broker and adopting a policy under which 3% will be paid to the broker providing a purchaser, with the city to pay for all advertising and to employ the auctioneer.

Bond Issues

Durham—Ordinances authorizing the issuance of a total of \$4,500,000 of bonds were adopted by the city council, for the following purposes and in the following amounts: water bonds, \$1,750,000; street improvement, \$1,290,000; sanitary sewer, \$1,000,000; fire station, \$175,000; storm drainage, \$100,000; sidewalks, \$50,000 municipal garage, \$35,000; and parks, \$100,000. The fate of these bond issues will depend upon a special bond election called by the council.

Cemeteries

Greensboro—Horseback, bicycle and motorcycle riding in cemeteries is prohibited, and use of firearms in connection with military funerals and memorial exercises is permissible, under an ordinance adopted by the city council.

Electrical Permits

Gibsonville—The board of aldermen authorized the town's electrical supervisor to issue electrical permits, which had formerly been issued by the town clerk.

Sewer Service Charges

High Point—A recent amendment to the Code of Ordinances is set forth here in part: "COMPENSATION FOR THE USE OF THE PUBLIC SEWER SYSTEM. For the purpose of defraying a portion of the expense of maintaining and operating the public sewer system, there shall be a sewer service charge levied and collected monthly in respect to all property in which there is a sewer connection with the public sewer system. Such charge shall be fifty (50%) per cent of the charge for water service. The occupants of the premises shall be liable for the payment thereof as in case of the water charge. Such charge shall be added to each water bill monthly and shall be payable at the same time that the water bill is payable. The penalty for failure to pay such charge shall be the same as

in case of failure to pay the water bill; provided that this section shall not apply to water delivery to the respective departments of the City of High Point. . . . This ordinance is passed pursuant to authority set forth in G.S. 160-249. . . ."

A further amendment provides "That ice manufacturers, cement mixers and similar businesses shall install meters at their own expense to measure the amount of water that is used in the manufacture of ice, and in the mixing of cement and which does not go into the City's sewage system. . . ." and "That where a deep well is used by any person, firm or corporation and the water from such well is put into the sewage system of the City and an accurate estimate of the amount of such water that goes into such sewer system cannot be obtained, the City will install at its own cost and expense the necessary meter or meters to measure such water going into its sewage system. . . ."

Counties

(Continued from page 1)

town and county, and delinquent street assessments due the town. The town had asked the county to take title to the lands, and as consideration for the conveyance, to pay the town a sum equal to the delinquent tax assessments, penalties and costs as consideration for the conveyance. On recommendation of the tax committee the board declined the offer, for the reason that the county was not deemed to have adequate machinery for sale of the land and might acquire considerable property which it might be unable to dispose of at an early date, and which it might have to sell at a loss.

Guilford—A resolution adopted by the board of commissioners with respect to procedure to be followed in connection with release of real property, acquired by the City of Greensboro, from tax liens of the county, is set forth in full: "Whereas Guilford County and the City of Greensboro have a contract with each other by which the City of Greensboro is permitted to obtain the release of all real property acquired by it from all tax liens of Guilford County against said property by the payment to said County of current and delinquent taxes based upon the assessed value of said property at time taxes were

levied, and the penalties based on such assessed valuation accrued to the date of the conveyance to Guilford County, and costs or expenses, if any, paid or to be paid by said County for services not rendered by officers or employees of said county; or if obtained from a source other than Guilford County then upon the payment of the current and delinquent taxes due to Guilford County based on the assessed valuation of said property at time tax was levied and costs or expenses, if any, paid or to be paid by said County for services not rendered by officers or employees of said County; said calculation to be made as of the date of the conveyance to the City of Greensboro.

Whereas when the lands of a delinquent taxpayer are sold by a commissioner in tax foreclosure suits, the purchase price must include other items in addition to those necessary for the City of Greensboro to pay in order to obtain release from Guilford County's lien for taxes; and if the City of Greensboro should become a purchaser, it would be entitled to a refund of a portion of the purchase price.

Now, therefore, be it resolved that in tax-foreclosure suits when the City of Greensboro becomes the purchaser of lands sold for delinquent taxes, settlement may be made with the Commissioner making sale as follows:

1. The City of Greensboro may retain such portions of the purchase price as were included therein for the city taxes and penalties and any fees to which it is entitled by law.

2. The City of Greensboro shall pay to the Commissioner the sum due to Guilford County for taxes, penalties and costs to which it is entitled by its contract as shown in the preamble to this resolution.

3. The Treasurer of Guilford County shall pay to the Commissioner a sum sufficient to discharge any remaining taxes and penalties recovered in said suit and any fees not due to be paid by the City of Greensboro as above provided.

4. If after above payments are made, any portion of the purchase price remains unpaid, the City of Greensboro shall pay same to the Commissioner.

5. The Commissioner shall disburse or cause to be disbursed the purchase price of the property in accordance with law.

And be it further resolved that in case the City of Greensboro obtains a tract of land from any person, firm or corporation; or from the County of Guilford it may obtain a release from the taxes due said County by paying said County as follows:

If land owned by the County, a sum equal to the taxes and penalties due to Guilford County at the time of its conveyance to Guilford County based on the assessed value of the property at the time Guilford County levied said taxes, plus the costs and expenses paid or to be paid to persons, firms or corporations other than its own officers or employees; and if not owned by Guilford County, by payment to said County of the current and delinquent taxes upon said property due to said County together with penalties accrued to the time of conveyance at the assessed value of said real estate at the time said tax was levied."

Canal Dredging

Dare—Appropriation of a maximum of \$400 was made by the commissioners for the purpose of dredging out the County Canal at Mill Landing, on condition that the petitioners from Wanchese, who requested the action, raise a like amount for the work.

County Employees' Working Hours

Guilford—The board of commissioners ordered that working hours for county employees be changed from 41½ hours per week to 40 hours per week, and that office hours be fixed from 8:45 A.M. to 5 P.M. on week days, and from 8:45 A.M. to 12:30 P.M. on Saturdays.

Sick Leave for County Employees

Guilford—A system for sick leave with pay for county employees was established by the following resolution of the board of commissioners, which is set out in full:

"BE IT RESOLVED that a system for sick leave with pay be established for the employees of Guilford County, subject to the following regulations:

1. The system shall be effective as of July 1, 1947, and shall include all regular, permanent employees (including department heads) except elective officers, employees under the merit system of the State of North Carolina, and employees under the supervision of the Board of Directors of the Guilford County Sanatorium.

2. Sick leave is hereby defined to mean the absence of an employee from

duty because of sickness; bodily injury except cases covered by the workmen's compensation law; quarantine or when through exposure to contagious disease the presence of the employee at his post of duty would jeopardize the health of others; or attendance upon members of the employee's family whose illness requires the care of the employee. All such absence with pay shall be charged against the sick leave credit of the employee.

3. Sick leave for prior service shall be credited to employees in the County's service July 1, 1947, on the basis of $\frac{1}{2}$ day per month for each month of service prior to July 1, 1947, subject to the provision that the minimum credit to be established shall be 10 days and the maximum 156 days regardless of length of service. In determining such credits the nearest whole number shall be used, giving employees the benefit of fractional credits.

4. Each employee shall be credited with ten days of sick leave at the beginning of each fiscal year and such leave shall accumulate to the credit of the employee from year to year. New employees entering the County's service shall be given proportionate credits, based on 10 days per fiscal year, to put accounts on a fiscal year basis. Such partial credits shall be applied according to the following schedule:

Months Employed Before July 1 Next	Sick Leave Credits, In Days, to be Allowed
1	1
2	1.5
3	2.5
4	3.5
5	4
6	5
7	6
8	6.5
9	7.5
10	8.5
11	9
12	10

5. Sick leave with pay shall be granted an employee to an extent not to exceed the credit of the employee's sick leave account.

6. In computing sick leave Saturday shall be counted a full day, but Sundays and holidays shall not be counted against sick leave.

7. An employee may be required by his department head to furnish a

physician's certificate for sick leave absence in excess of three consecutive work days.

8. Sick leave taken by employees shall be shown on monthly pay rolls. The pay rolls for July, 1947 shall show the days of sick leave taken from July 1 to July 20, and thereafter pay rolls shall show the days of sick leave taken in the month ending on the 20th calendar day of the pay roll month.

9. When an employee resigns or is dismissed from the County's service, he shall not receive payment for accumulated sick leave, and all such sick leave is lost to that employee. A former employee entering the County's service shall receive sick leave credits on the same basis as a new employee.

10. The heads of the various County Departments shall be responsible for the proper administration of these regulations so far as they pertain to employees under their respective jurisdiction."

Collection of 1946 Taxes

Scotland—The county auditor reported to the board on September 1 that he had collected 96% of 1946 taxes, including poll and dog taxes, out of a total levy of \$162,439.88, leaving taxes in arrears amounting to \$1,035.17. The sum of \$63,347.52 had been collected as advance payments on 1947 taxes.

Mecklenburg—In his report to the board of commissioners, County Accountant G. D. Bradshaw showed collection of 94.50% of 1946 taxes during the fiscal year, and collection of 95.48% up through August 31. The report showed that of the total amount levied from 1928 through 1946, 98.24% had been collected, leaving uncollected \$446,716.82 out of \$25,439,227.77.

Marriage License Tax

Guilford—A tax of \$4 on each marriage license issued by the Register of Deeds was authorized by resolution of the board of commissioners, pursuant to Ch. 831 of the Session Laws of 1947, and the Register of Deeds was directed, in addition, to collect and account for the license fee of \$1 prescribed by G.S. 161-10.

Register of Deeds

New Hanover—At the request of Register of Deeds A. B. Rhodes, the board of commissioners voted to re-

quest State Adjutant General J. Van D. Metts to permit the Register of Deeds to have access to the draft board records in his care, for the purpose of securing information necessary to complete a roster of the service men and women of the county.

Electrical Inspection Fee Schedule

Guilford—The new electrical inspection fee schedule for the county as approved by the board of commissioners is set out in full:

A—Outlets	
1 to 8	\$1.50
9 to 14	2.00
15 to 22	2.50
23 to 30	3.00
31 to 40	3.50
41 to 50	4.00
51 to 60	4.50
61 to 70	5.00
71 to 80	5.50
81 to 90	6.00
91 to 100	6.50
and in addition above 100, each	.05
B—Fixture Sockets	
1 to 20	\$1.25
21 to 100 each	.06
And in addition above 100, each	.03
C—Motors	
Less than 4 H. P.	\$1.50
4 H. P. and less than 7 H. P.	2.00
7 H. P. and Less than 10 H. P.	2.50
10 H. P. and less than 20 H. P.	3.00
20 H. P. and less than 50 H. P.	3.50
50 H. P. and less than 75 H. P.	4.00
75 H. P. and less than 100 H. P.	4.50
and for each additional 25 H. P. or fraction thereof	1.00
D—Ranges and Hot Water Heaters	
Separate Inspection, each	\$2.00
Combined Inspection, both	3.00
With General Wiring Inspection, each	1.00
E—Signs	
1 to 10 Lamp Holders	\$1.00
above 10, each	.02
First Transfer	2.00
Additional Transformers, each	1.00
F—Miscellaneous	
Saw Service	\$2.00
Oil Burning Furnace	1.50
X-Ray Machines	1.50
Rectifiers and all machines of like nature	1.50
Any inspection not herein specified, Minimum Fee	2.00
G—Each Extra Electrical Inspection	
	2.00

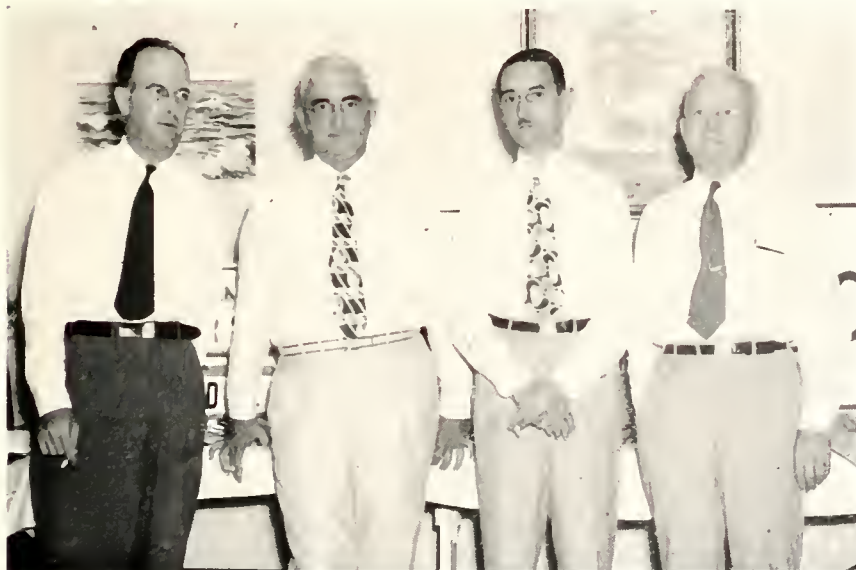
38th Annual Convention North Carolina League Of Municipalities

The 38th annual Convention of the North Carolina League of Municipalities was held at Wrightsville Beach August 24-26, with good attendance by municipal officials from all sections of the state. On the program were numerous state and local officials of North Carolina, including (in the order of their appearance): Mayor George D. Lentz of Winston-Salem, Councilman O. Arthur Kirkman of High Point, Dr. N. J. Demerath of the University of North Carolina, City Attorney Herman C. Wilson of Greensboro, Attorney General Harry McMullan, City Clerk E. H. Broome of Monroe, City Attorney W. B. Campbell of Wilmington, Secretary W. E. Easterling of the Local Government Commission, George C. Franklin, Director of the League's Municipal Information Service, City Manager Roy S. Braden of Raleigh, City Manager Kent Mathewson of Asheboro, Commissioner of Finance Ralph H. Dixon of Winston-Salem, Executive Director Miner B. Phillips of the Municipal Finance Officers Association, Chicago, Acting Director W. O. Suiter of the State Department of Tax Research, Charles M. Johnson, State Treasurer and Director of Local Government, Mayor H. H. Baxter of Charlotte, Roy H. Owsley of the American Municipal Association, City Manager R. M. Cooksey of Thomasville, Traffic Engineer Robert S. Burch of the State Highway and Public Works Commission, Councilman J. E. L. Wade of Wilmington, and Mrs. Davetta L. Steed, Executive Secretary of the League.

Outgoing and new presidents of the League are shown here with State Treasurer and Director of Local Government Commission Charles M. Johnson, who was one of the principal speakers at the convention, and Mayor E. L. White of Wilmington. Left to right: Mayor Henry T. Powell of Henderson, 1946-47 president of the League; Mr. Johnson; Mayor Earl Tate of Lenoir, 1947-48 president; and Mayor White. Other officers elected at the convention were: first vice-president, City Manager R. M. Cooksey of Thomasville; second vice-president, Mayor H. H. Baxter of Charlotte; and third vice-president, Mayor George D. Lentz of Winston-Salem. New directors elected were, by districts: first, Alderman R. L. Griffin of Elizabeth City; second, City Manager Claude Helms of New Bern; third, Mayor E. L. White of Wilmington; fourth, Mayor R. W. Joyner of Farmville; fifth, Town Clerk and Tax Collector J. A. McDowell of Scotland Neck; sixth, City Attorney W. D. Madry of Burlington; seventh, Town Clerk H. F. Burns of Southern Pines; eighth, Mayor J. Ray Shute of Monroe; ninth, City Attorney Herman C. Wilson of Greensboro; tenth, Mayor Gordon Winkler of Boone; eleventh, Mayor Harry Woodson of Shelby; and twelfth, Mayor J. H. Way of Waynesville.

Elected as officers of the North Carolina City Managers' Association were: president, City Manager Roy L. Williamson of Rocky Mount; and secretary, City Manager Kent Mathewson of Asheboro.

(Photo courtesy *Southern City*)



State Highway Patrol Training Program

The third State Highway Patrol training school to be conducted at the Institute of Government in Chapel Hill opened September 15 when Colonel H. J. Hatcher, Commanding Officer of the Patrol, addressed the 130 students assembled for six weeks of training. At the completion of this six-week period approximately 275 new Patrolmen will have received their basic training at the Chapel Hill school, and Colonel Hatcher will have brought the number of the Patrol up to the newly-authorized strength of 425. After the Patrol attains full strength, Colonel Hatcher has announced, continuous re-training schools for the Patrol officers will be conducted at Chapel Hill.

These 130 students were selected from 275 applicants who were screened by personal investigation from more than 1200 applications received by the State Highway Patrol. Before being ordered to report to the school for training they underwent a physical examination and competitive mental examination which eliminated all but the 130.

The present school is under the command of Captain David T. Lambert, Commanding Officer of Troop C at Greensboro, who is assisted by Sergeant S. L. Willard of Graham, Sergeant T. A. Sandlin of Bryson City, Sergeant Thomas B. Brown of New Bern, Sergeant W. C. Carter of Oxford, Corporal W. S. McKinney of Elkin, Corporal John Laws of Greenville, Corporal E. B. Quinn of Hendersonville, and Patrolman O. W. Dean of Raleigh.

The Federal Bureau of Investigation will assist in the training by supplying an instructor expert in the fields of traffic control and accident investigation, and several other instructors in related law enforcement topics. The remainder of the instruction will be conducted by the State Highway Patrol faculty, staff members of the Institute of Government, and officers of several State and local law enforcement agencies.

National Institute of Governmental Purchasing

Second Annual Conference and Products Exhibit

Want to do a big job better? See W. Z. Betts, Director of the Division of Purchase and Contract for the State of North Carolina. He suggested the basic idea for the National Academy for Public Purchasing which will soon be established by the Bureau of Federal Supply, U. S. Treasury Department.

Mr. Betts, who served during the past year as treasurer of the National Institute of Governmental Purchasing, Inc., was elected president by the organization at its annual meeting September 7 to 11, held at the Hotel Pennsylvania in New York and attended by over 800 federal, state and local governmental buyers. The NIGP has given its complete support to Mr. Betts' plan for the National Academy, and the NIGP's executive director, Albert H. Hall, played an important role in drafting the plan.

Betts explained that his idea grew out of his knowledge that lack of adequate facilities for keeping abreast of purchasing methods and market developments were handicapping many public purchasing men. He believes that since public purchasing is a vital service to the taxpayers, the Academy should be organized by the Federal Government's central purchasing organization—the Bureau of Federal Supply.

The part of the Bureau of Federal Supply in the program "will be exclusively instructional, cooperative, and informational. The Bureau will in no way impinge on local practices, but will undertake to make available all of the facilities at its command," Clifton E. Mack, director of the Bureau, stated.

During a panel discussion at one NIGP meeting, Mr. Betts spoke about simplification of government forms and procedures. Genuine progress can be made, he said, by cooperative exchange of experience and information among governmental agencies. The laws that create the purchasing agencies are the base upon which the specific forms and procedures rest, Betts said.

Three recommendations which Betts proposed to the NIGP: (1) a study



Wilmer Z. Betts, Director of North Carolina's Division of Purchase and Contract, who was elected president of the National Institute of Governmental Purchasing at the New York meeting. (Acme Newspicture)

of the laws of the states, counties, municipalities and other subdivisions of government that control public purchasing practice; (2) a study of the forms used for "invitation for bids," or "request for bids"; (3) a study of purchase order forms. From these studies, Betts declared, information can be gained which will aid in amending existent statutes in order to simplify and clarify operations.

"It will be far from easy to achieve the desired results. It is going to take real team-work among public purchasing men and real support from industry," Betts concluded.

The second annual conference and products exhibit of the NIGP was highlighted by discussions of public purchasing problems and a streamlined exhibit of the latest developments in industrial production by forty of the leading business organizations of the United States.

The vital problem of "How to Increase Tax Dollar Mileage" was tackled by Joseph W. Nicholson, city purchasing agent of Milwaukee, Wis. (POPULAR GOVERNMENT will publish Mr. Nicholson's address in three installments, the first appearing in the November issue.)

Featured speakers at two conference luncheon sessions were Dr. Edward U. Condon, Director of the National Bureau of Standards, Wash-

ington, D. C., and Don G. Mitchell, president of Sylvania Electric Products, Inc., New York City. Dr. Condon discussed sampling plans in purchase specifications and Mr. Mitchell told how "Decentralization Helps Big Business Meet its Social Obligations."

The conference also heard a report on the results of the first large-scale national survey of public purchasing practices and procedures ever undertaken in this country. The study was conducted for the Institute by David Joseph, certified public accountant of New York City. Based on reports from 193 offices which purchase a total annual volume of \$476,000,000, Mr. Joseph stated that "no one really knows how much government spends in this country." However, he pointed out, this survey has come closer to the facts than has heretofore been possible. He estimated total public purchasing, including Federal, to be around seven billion dollars. Other major findings of the Joseph report were: Only 27 per cent of responding agencies have interchangeable definitions of terms and standard nomenclature for products. In other than formal contracts with public letting, open market buying methods are preferred. 102 agencies preferred informal bids and only nine used short form contracts. After Joseph presented his report, leading governmental buyers participated in a panel discussion of survey findings.

The NIGP Conference covered every phase of public procurement, including improvement of governmental buying, Federal surplus war property, origins and characteristics of tax funds, commodity and price indices and trends, specialized problems of purchasing for institutions, and the purchasing organization and problems of the United Nations.

The Institute is a non-profit, technical and educational organization of governmental buying agencies of the United States and Canada. It is chartered as an educational corporation under the laws of the State of Wisconsin. The basic professional objective of the Institute is to raise the standards of public buying on all levels of government.

County Commissioners and Accountants Hold Joint Annual Meeting

The 40th annual convention of the State Association of County Commissioners, held in Asheville August 11-12 jointly with the County Accountants' Association, was attended by over 225 officials from the 100 counties of the state. 1947-48 officers of the two associations, elected at the Asheville meeting, are as follows: President of the County Commissioners' Association, J. Caldwell McDonald of Mecklenburg; vice-president, R. P. Holding of Johnston; and secretary-treasurer, John L. Skinner of Warren, who has held that post since 1923. President of the Accountants' Association, C. D. Stevenson of Iredell; first vice-president, F. W. McGowan of Duplin; second vice-president, Miss Lillian Ross of Burke; secretary-treasurer, Miss Flora Wyche of Lee. The separate meetings were presided over by John P. Swain of Wake, retiring president of the Commissioners' Association, and M. L. Laughlin of Edgecombe, retiring president of the Accountants' Association.



Northampton was one of the counties with a good representation in attendance at the Commissioners' convention. Shown here talking things over with Henry Lewis, Assistant Director of the Institute of Government, who is a native of that county, are (left to right): County Commissioner John E. Boone; Mr. Lewis; County Commissioners J. R. Woodard and P. A. Bullock; Register of Deeds A. H. Martin; and County Attorney Buxton Midyette. (Courtesy Asheville Citizen-Times.)



Speakers at the Tuesday morning session of the joint meeting, shown above, left to right, were Albert Coates, Director of the Institute of Government; Harry McMullan, Attorney General; Charles M. Johnson, State Treasurer and Director of the Local Government Commission; and State Representative Alonzo C. Edwards of Greene County. Others participating in the program were Clarence Morgan, Mayor of Asheville; Brandon P. Hodges, Asheville attorney; J. H. Vaughan of Nash County, chairman of the Legislative Committee; Secretary-Treasurer Skinner; President Swain; R. L. Patton of Asheville; and John D. Cole of the Cole, Lear, Trumble Co. (Courtesy Asheville Citizen-Times.)

Asheboro Deals With Unpaved Streets

Dust in summer and mud in winter—the old, old story of dirt streets that has plagued city officials since the advent of the automobile. And plaguing indeed is the story in these times of inflated labor and material costs and static or decreasing municipal revenues.

How the Town of Asheboro is dealing with the dirt-street problem (and it is a real problem in Asheboro, for the town has more than twenty miles of such streets) furnishes an excellent example of a principle in which the Institute of Government has long believed: that the hope for progress in the governing process lies in the ingenuity and resourcefulness of the governing officials. Put another way, it is an example of starting from where you are with what you have.

Because Asheboro did not have sufficient funds from its normal operating revenues to pave its dirt streets, yet wanted to provide some early relief for citizens residing on dirt streets who have long been petitioning for paved streets, it worked out this proposition: if the citizens on an approved street will put up eighty per cent of the cost of curb and gutter and base, the Town will, with its own equipment and personnel, construct curb and gutter and lay the base. With that much done, the streets will be ready for surfacing when the funds are available, and in the meantime, will be free from mud and not nearly so dusty as they otherwise would be. Funds for surfacing the streets must necessarily come from a bond issue, and the people voted favorably on the issuance of these street bonds late in August.

First step in performing on this agreement, if the Town was to stay within the bounds of available funds, was to locate a cheap and ready supply of stone for base. A type of blue slate well-suited for base purposes because of its friability and bonding qualities is found at some places in Randolph County. Knowing that outcroppings of this slate occur generally in a straight line along the earth's surface, Street Superintendent J. H. Richey located two such outcroppings and began prospecting for a deposit which would be suitable from all standpoints: availability, quality,

By **CLIFFORD PACE**
Assistant Director
Institute of Government

quantity and accessibility. A good quarry site was found after a lot of creeks were crossed and coves were searched. The State Highway Commission was also interested in the slate for base material, and a three-way trade was negotiated for the working of this deposit: the Highway Commission agreed to lease the rights to the deposit if the Town would construct a road into the quarry, each to have equal rights to work the deposit; the owner of the land which had to be crossed to get to the quarry agreed to grant a right-of-way on the one condition that the Town would grade her own road and put the first loads of slate on the road. The Town agreed in both cases.

Within a month after the trade was worked out, blasting had begun at the quarry and the next problem had presented itself to the town officials. It was a problem of logistics—how to get the stone on the streets in the shortest possible time with the

equipment and men available. The equipment consisted of trucks, of course, one loader-dozer, and a rock-crusher. The Town had no conveyor to stockpile the stone at the crusher and no \$1800 to buy one. The crusher had to be fed and the trucks had to be loaded, and one loader-dozer could not do both.

The ingenuity of Asheboro's director of public works, W. Tom Cox, provided the solution to this problem and earned for him a letter of commendation from the mayor. Recalling that there was a high bank located on city lake property less than a half-mile from the quarry site which had roads leading both to the upper and the lower levels, he reasoned that this spot was ideally suited to the purpose he had in mind. A bin could be constructed against the bank. On top, the crusher could be so fixed that stone from the quarry, which had been loaded on a dump truck with the loader-dozer, could be dumped directly into the crusher. That same truck could then proceed to the lower level, back under the bin, receive a load of crushed stone ready to go on the street, and either take the stone



Standing in front of the loader-dozer at Asheboro's new blue slate quarry are Mayor W. C. Lucas, Street Superintendent J. H. Richey, Director of Public Works W. Tom Cox, Chamber of Commerce Secretary Harry Barlow, City Manager Kent Mathewson and City Councilman Ed Cranford.

directly to a street or go back to the upper level and dump its load on the stockpile near the bin. From this stockpile the trucks could be loaded with the loader-dozer at such times as it was not in use at the quarry in loading the uncrushed stone, for it could be moved to the stockpile in a matter of minutes. The crusher and bin are shown in the operation in the accompanying picture. Production is presently up to 100 tons a day and is expected to reach 125 tons. Crushed stone shipped into Asheboro from out of the State, as was formerly done, cost the Town \$2.33 a ton. City Manager Kent Mathewson estimates that the blue slate produced in the manner described will cost about 85 cents a

ton. This saving to the Town will run as high as \$150 a day, and it was accomplished without the purchase of a conveyor.

On August 19, by a vote of 449 to 85, the citizens of Asheboro approved issuance of \$175,000 of street bonds, which will buy a lot more streets than would have been possible without the arrangement described. In addition to the street bonds, the voters approved \$50,000 of water bonds and \$25,000 of sewer bonds to provide water and sewer lines under the improved streets. Asheboro officials figure that building new streets over old water and sewer lines would be like putting a new V-8 body on a Model T chassis.



The crusher-bin-loading platform which will enable Asheboro to effect a considerable saving in providing a good stone base for its unpaved streets.

Sheriffs Hold Annual Meeting

At a time when sheriffs in at least three counties have been making headlines, more than 150 high sheriffs, deputies and guests convened at Carolina Beach on August 20th for the three-day annual meeting of the North Carolina Sheriffs' Association. President Ray Pitts, Sheriff of Catawba County, presided over the sessions held in Carolina Beach's municipal building.

Secretary-Treasurer John R. Morris of New Hanover had worked out a program designed to offer ample instruction periods with plenty of time left over for seeing the sights, using the beach, trying the celebrated fishing off the coast, and he even managed to have a beauty contest. Wives and families were not forgotten in these plans, and motor trouble plus

an impromptu thunder storm furnished more than adequate excitement for a large contingent of ladies being shown the beauties of boat travel from Carolina to Wrightsville. A seafood dinner with addresses from Mr. Harry McMullan, the Attorney General, and Mr. Henry Bridgers, the State Auditor, lunch at the American Legion Hut, and the annual banquet with Mr. Charles Johnson, the State Treasurer, as principal speaker filled the time not consumed in meetings and planned recreation. As is true with the conventions of all local officials, a number of State officials and political candidates joined the sheriffs in their discussions.

The Institute of Government was pleased to have been given the opportunity to conduct three two-hour periods of instruction and discussion during the sessions. On the first day, Mr. Albert Coates addressed himself principally to the large number of new sheriffs and deputies on the problems involved in criminal law enforcement by county officers, dealing in particular with the law of arrest and search and seizure. On the following two days the Institute presented Mr. Peyton Abbott, a former staff member now an assistant attorney general, in a discussion of the civil law functions of the sheriff's office, the service of summons and return of process, evictions, and attachment and garnishment. At all of these sessions considerable interest was evidenced by the number of questions tossed in the laps of the speakers. It was especially profitable for new sheriffs to be able to hear about the practice and experience gained by men long in office.

At the final business session the Association chose C. J. McDonald of Moore County as its president for the coming year. Sheriff McDonald had served as first vice president of the Association under President Pitts. Hoyle T. Eford, Sheriff of Gaston County, was moved up from second to first vice president, and Sheriff Paul Garrison of Wayne County was named the new second vice president. John R. Morris, who has served as Secretary-Treasurer since the Association was organized, was re-elected to fill that post.

The Lost Colony Fire

By HOKE NORRIS

Lost Colony
News Director

No one knows the cost of the reconstruction of the Waterside Theatre at Fort Raleigh because no one knows the cost of the additions and improvements through the years since Paul Green wrote *The Lost Colony* and it was first produced in 1937. The theatre was like a home—each year something was added, a piece of scenery here, a prop there, a little painting to heighten the realism of a set.

But not all the additions were tangible—just as a family adds stature to a house by living in it, the *Lost Colony* family added to the theatre at Fort Raleigh through its continued re-enactment of the story of the pioneers who lived and died there 360 years ago—things like tradition and the accretion of memories around material objects without value save for the knowledge that here people lived and spoke and loved, and departed and came back again. And behind all these intangibles were the intangibles theatrical people bring to a production—the tradition that the show must go on, and the love of the theatre itself—and the determination, at once materialistic and idealistic, of the Roanoke Islanders that their show certainly would go on.

The material objects were destroyed—set, scenery, props—but not even the fire on July 24 could touch these intangibles, and so the Waterside Theatre was rebuilt and on July 30 *The Lost Colony* resumed its tenth anniversary season. The moon was so bright that the first audience in the resurrected theatre could see the stage hands moving the new scenery, and the actors spoke in continual competition with crickets singing their age-old dirges in the pines and water oaks which had greeted the colonists whose brave, tragic story was being re-enacted on the stage.

The cost is unknown. The first, hasty reports said the damage amounted to \$50,000 to \$75,000, and no one would have disputed those figures at the time if he had seen the stage almost wiped clean by the wind-whipped fire. It looked as if that much damage had been done. But people with pencil and paper and a knowledge of such things eventually scaled the loss down to \$28,500, including the cancellation of four per-

formances. Even that figure is tentative, for cost computation is almost a lost art in this day of sky-high prices and scarcity of materials.

But whether there is outside help, or whether the Roanoke Island Historical Association must meet the mountain of bills alone, there was no one on Roanoke Island, whether actor or housewife, technician or fisherman, who paused to ask the price. They all knew it was worth the price, and they were willing to pay it.

The fire came quickly and silently to the Waterside Theatre. Such things are hard to reconstruct later, in the calm of recollection, but apparently the first person to see the flames was a watchman, Bristo O'Neal, at about 4:45. They were then licking against the wall of the scenery dock, left stage (right from the audience's viewpoint), and they had gained a good headway. O'Neal ran the length of the stage and told Mrs. Irene Smart, on right backstage, about the fire. She immediately called the Manteo Fire Department and then Albert Q. Bell, builder and designer of the theatre, John A. Walker, general manager of *The Lost Colony*, and Robert Atkinson, custodian of the Fort Raleigh National Historic Site. Samuel Selden, director of the play, was out riding and drove toward the smoke because his little daughter, Priscilla, wanted to go to the fire. He gradually realized where it was as he neared the fort and was among the first to arrive at the scene.

Meanwhile, everybody had been, in the theatrical term, trying to get into the act, but nobody minded, and it wasn't an act this time, anyway. A group of tourists from Ahsokie—Miss Marie Mobley, Mr. and Mrs. J. B. Willoughby, their sons Billy and J. H. Willoughby and the latter's wife—began smelling smoke on the stage and backstage. Miss Mobley, a former telephone operator, was examining the stage-manager's phone in the right wing when J. B. Willoughby asked if someone was burning trash nearby—"or is the stage on fire?" They discovered that the stage was

on fire—a blaze was licking at the wall of the scenery dock, which is next to the prop room. J. G. Willoughby found a fire extinguisher (he later was painfully burned), and his wife began looking for a bucket. Miss Mobley ran through the dressing rooms trying to find a telephone, and came upon Mrs. Smart just as she had completed her calls.

Together they and the Willoughbys ran to the costume storage, at left backstage, near the fire, and were soon joined there by William Meade Prince, the magazine illustrator who plays the part of Ananias Dare and who, with his wife, Lillian (Queen Elizabeth), owns a cottage just south of the theatre. They dragged out the costumes and laid them on the beach, out of danger—thus saving weeks, even months of labor. Mrs. Prince arrived and began searching for the crown she wore—sent as a gift from a Canadian this season—and found that it had already been saved.

A stiff southeast breeze carried the flames quickly from the scenery dock to the stage, where a crowd was beginning to collect. Bell, Jess Newman, Sergeant W. S. Hunt and his highway patrolmen, Manteo firemen, actors, stage hands, members of the Westminster Choir, technical people, Roanoke Islanders—they all gathered with unbelievable speed and with unbelievable determination began fighting what appeared to be a losing battle. The stockade, two cabins, the chapel, choir loft, the prop room, the women's dressing rooms were ablaze with angry, rushing flames which seemed to melt the logs and thatched roofs as if they had been made of ice.

A quick bucket brigade formed between Roanoke Sound, just backstage and the flames, more fire extinguishers were brought up, the hoses from the fire trucks were snaked in, and men with axes began battering down logs and boards in an effort to isolate the fire. The women's dressing rooms were deserted—nothing could save them now—and all efforts were turned to stopping the flames before they could sweep the entire 400-foot length of the backstage area.

Through the noise of the flames and shouts of the men and the falling

(Continued on page 16)

Books Received

Municipal Government

THE TECHNIQUE OF MUNICIPAL ADMINISTRATION. (*Third Edition.*) By *The Institute for Training in Municipal Administration. Chicago : The International City Managers' Association, 1313 East 60th Street. 1947. \$7.50. Pages xvi, 601.*

The third and partially revised edition of this text, which has been widely used in training of municipal administrators, offers a comprehensive survey of accepted methods of handling municipal administrative problems. For those who are interested in municipal administration because it is their life work, this study offers both stimulus and aid in that it enables them to take a fresh look at their own work habits in the light of the actual experience of the many public officials who contributed to the

making of the book. Among administrators who reviewed one or more of the chapters in the revised edition were Hugh Campbell of the law department of the city of Charlotte, and City Manager Robert W. Flack of Durham.

County Government

THE AMERICAN COUNTY — PATCHWORK OF BOARDS. By Edward W. Weidner. *New York: National Municipal League, 299 Broadway. 1946. \$0.35. 24 pages.*

This pamphlet consists of three articles originally published in the NATIONAL MUNICIPAL REVIEW, and studies the situation American counties find themselves in today, with their organization and structure geared to functions of another age, resulting in multiplication of special function boards and commissions to meet the demands of today. The ap-

pendix contains a selected bibliography on county government.

Civil Rights

THE CONSTITUTION AND CIVIL RIGHTS. By Milton R. Konvitz. *New York: Columbia University Press. 1947. \$3.00. Pages x, 254.*

This book gathers together, cites and discusses state laws permitting or compelling segregation of races in public places and on common carriers, together with state civil rights acts, and defines and discusses the constitutional scope of such rights today.

THE POLICE AND MINORITY GROUPS. By Joseph D. Lohman. *Chicago: Chicago Park District, Administration Building, Burnham Park, 425 East Fourteenth Boulevard. 1947. \$2.00. Pages xviii, 133.*

A study of race relations and minority group problems in the Chicago area against the background of such problems in the world at large, this book was primarily designed as a text for training police personnel in the problems of maintaining public order among racial, religious and other minority groups.

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I. AD VALOREM TAXES

B. Matters Affecting Tax Collection

10. Penalties, interest and costs

To Kirby A. Harris.

Inquiry: May a city charge interest on personal property taxes, and if so, at what rate?

(A.G.) G.S. 105-345, as amended by the 1947 General Assembly (Section 1403 of the Machinery Act) provides that interest of 1% be added to personal property taxes on February 2 of the year following that in which the tax was levied, that the interest be increased to 2% on March 2, and that thereafter, additional interest of $\frac{1}{2}$ % be added on the 2nd of each succeeding month until payment is made.

22. Delinquent taxes—time for sale and foreclosure

To R. W. Madry.

Inquiry: What procedure should a city follow when there is insufficient time left to advertise municipal tax lien sales as required by law?

(A.G.) Subsection (b) of G.S. 105-387 dealing with necessary notice of such sales provides that failure to hold the sale within the time prescribed "shall not affect the validity of the taxes or the tax liens, nor shall it affect the validity of the sale when



HARRY
McMULLAN

Attorney
General
of
North
Carolina

thereafter held." In view of this saving clause and in view of the strict requirement of 4 weeks notice preceding the sale, I am of opinion that a city in such a situation should proceed to advertise as required by statute and hold the sale at a later date than the second Monday in September (the last date prescribed by statute.)

33. Statute of limitations.

To H. K. Bennett.

Inquiry: How far back is the county permitted to go in collecting poll taxes and personal property taxes which have been listed properly, in a case where no real estate is involved?

(A.G.) Chapter 1065 of the Session Laws of 1947 amending G.S. 105-422, provides a continuing ten year statute of limitations upon the foreclosure of tax liens or the enforcement of any remedy for the collection of taxes. (Since the 1947 Act does not apply to all counties, some county officials must be still governed by the 1933 Act, known as G.S. 105-422. This Act barred tax liens for the year 1926 and years prior thereto. In the absence of a local act, collection of personal property and poll taxes owing to the county for 1927 and subsequent years is not barred by any statute of limitations.)

96. Tax collection—procedure when certificates lost or not made

To Kirby Harris.

Inquiry: If a tax collector has on hand certificates of sale of property for 1939, 1940, 1942, and 1943 and does not have a 1941 certificate because the property was unlisted in that year, what procedure should be followed by the collector in making final settlement?

(A.G.) If this property was not listed for the year 1941, the tax for that year was not in the collector's hands and he would, therefore, not be liable for it. If the property had

been listed for that year, but the lack of a tax certificate is due only to the failure to hold the tax certificate sale or to some other oversight, the collector would be liable for the tax for that year, and settlement could be made on the basis of the original tax receipt. See Section 1718, Machinery Act of 1939, as amended (G.S. 105-390).

III. COUNTY OR CITY LICENSE OR PRIVILEGE TAXES

A. Levy of Such Taxes

23 and 24. Telephone companies; power and light companies

To L. T. Hammond.

Inquiry: Is a city authorized to levy franchise taxes on electric and telephone companies serving the city?

(A.G.) G.S. 105-120 deals with state levy of franchise or privilege tax upon telephone companies. Subsection (5) is as follows: "Counties, cities and towns shall not levy any franchise, license, or privilege taxes on the business taxed under this section." G.S. 105-116 deals with franchise or privilege tax on electric light, power, street railway, gas, water, sewerage, and other public-service companies. Subsection (6) of that section contains this provision: "No city or town shall impose a greater privilege or license tax upon such companies than the aggregate privilege or license tax, which is now imposed by any such city or town." It, therefore, appears that no municipality may levy a franchise tax upon telephone companies, and that unless the city has heretofore been levying a franchise tax upon the electric or power companies, it may not now do so.

27.1. Automobile dealers

To Hubert Eason.

Inquiry: A person who is not a regular auto dealer buys each year several used automobiles for the express purpose of reselling them at a profit. Is such a person a seasonal or temporary dealer in automobiles?

(A.G.) G.S. 105-89 provides that persons dealing in second-hand or used motor vehicles exclusively when such business is of a seasonal, temporary, transitory or itinerant nature shall be liable for a tax of \$300.00. If he can demonstrate to the Department of Revenue that his business is a permanent one, the \$300.00 tax would not apply.

40. License tax on peddlers

To P. R. Bennett, Jr.

Inquiry: Are non-resident producers of farm products liable for the

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Charlotte, 122 South
Laurel Ave.

Kings Mountain

Marion

North Wilkesboro

Superior Stone
Company

peddler's license under Sec. 121 of the Revenue Act (G.S. 105-53)?

(A.G.) Producers of farm products are not liable for peddler's license required by this section; the exemption applies as well to non-residents as to residents.

48. License tax on oil companies

To W. R. Battley.

Inquiry: May a city levy a privilege license tax on companies selling oil when they have no agency, station or warehouse located within the city, although such companies make retail deliveries in the city?

(A.G.) Subsection (d) of G.S. 105-72 by permitting a city to levy such a tax within limits on such businesses having stations, agencies or warehouses within the city impliedly limits the city's power to tax such companies to cases where such is the factual situation. If the business done within the city amounts to peddling, the persons selling the goods might possibly be liable for the peddler's tax levied by G.S. 105-53. Also, if the dealers concerned are liable for the inspection fees and charges provided for under Art. 3 of Ch. 119 of the General Statutes, no license or privilege tax could be levied by the city other than the tax permitted by subsection (d) of G.S. 105-72.

56. License Tax on insurance agents

To William P. Hodges.

Inquiry: May cities and counties levy privilege or license taxes on insurance agents?

(A.G.) Under G.S. 160-56 and the decision in *State v. Worth*, 160 N.C. 571 (1912) it would seem that doing business as an insurance agent comes within the definition of a trade "carried on or enjoyed within the city" that is taxable by a city, unless some statute prohibits such taxation. G.S.

105-228.10 does not prohibit cities and counties from levying additional license fees on agents and brokers but confines the prohibition to additional taxes upon insurance companies or associations. The case of counties is, however, different in view of the fact that they have no such general taxing power as is granted municipalities by G.S. 160-56. Thus since counties have no such general taxing power, it would be necessary for them to have a specific grant of such a power. I am aware of no such power for counties.

75. License tax on banks

To J. H. Waldrop.

Inquiry: May municipalities impose privilege license taxes on banks and their branches?

(A.G.) The provisions of G.S. 160-56 authorize municipal corporations to levy a privilege license tax on all trades, professions, and franchises carried on or enjoyed within the municipality. This covers "any employment or business embarked in for gain or profit," *Drug Co. v. Lenoir*, 160 N.C. 571, 573. In the absence of a statute restricting the power of a municipality to tax, this grant of power would seem to include the power to levy a privilege tax on banks. No such restricting statute has been found. This opinion does not apply to national banks.

B. Collection of License Taxes 15. Penalties for non-payment

To A. M. Staley.

Inquiry: When a municipal ordinance requires the payment of a privilege license tax on certain music machines and when both the non-resident owner of such a machine and the person in whose place of business it is located ignore the request for the payment of the tax, what steps may the municipal tax collector take?

(A.G.) Subsection (6) of Sec. 130 of the Revenue Act reads as follows: "Counties, cities and towns levying a tax under the provisions of this section shall have power through their tax collecting officers, upon non-payment of the tax levied by them, or of any interest or penalty thereon, or upon failure to attach the evidence of license issued by them to any such machines, to seize, remove and hold such machines until all such defaults have been remedied."

IV. PUBLIC SCHOOLS

B. Powers and Duties of Counties

26. Erection of teacherage

To Malcolm C. Paul.

Inquiry: May a county authorize the expenditure of funds derived from a tax levy for either purchasing or operating a teacherage in connection with the public schools? If not, may the county authorize the expenditure of any public funds from sources other than a tax levy for such a purpose?

(A.G.) G.S. 153-77 was amended by Ch. 931, Session Laws of 1947, to rewrite paragraph (a) to include

teacherages among those things for which a county may issue bonds. This is clearly a legislative declaration that a teacherage is a public purpose. While not binding on the Supreme Court, such a declaration is very persuasive, and in case of doubt, would be resolved in favor of the validity of the legislative act.

28. Erection of house for superintendent

To Erwin Clark.

Inquiry: May a school board appropriate funds derived from the sale of property owned by it (which is no longer used for school purposes) for the erection of a residence for the superintendent of schools?

(A.G.) In the absence of legislative authority this cannot be done. If the building is to be erected for a teacherage, however, such surplus funds could be used for this purpose.

50. Borrowing power

To C. Reid Ross.

Inquiry: Can a county board of education accept a school patron's loan, offered without interest charges, in order to complete a building for which sufficient funds are not available in the current year?

(A.G.) I think that the County Board of Commissioners and the County Board of Education would be subject to the same restrictions and limitations in accepting advances by individuals as would apply if loans were being obtained from financial institutions; comply with the provisions of the County Finance Act and the County Fiscal Control Act and proceed through the Local Government Commission.

F. School Officials

13. Members county and city boards —meetings

To P. H. Crawford, Jr.

Inquiry: May a county board of education or a local school board hold closed meetings in consideration of public business?


(A.G.) I find no statute prohibiting either such school board from holding closed meetings, and unless the State board or the county board has adopted resolutions to the contrary I think they may hold closed meetings, although the practice should be resorted to only in special cases.

41. School attendance

To A. A. Powell.


Inquiry: Is a child entitled to enrollment in the public schools in anticipation of his sixth birthday on October 8, and if not, could a local school board allow the child to enter at the beginning of the year, nonetheless?

(A.G.) Under the provisions of G.S. 115-371, in order to be entitled to enrollment in the public schools in the State, a child must be six years of age on or before October first of the year in which he enrolls.

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51. Teachers—duty to notify teachers not reelected

To Rex G. Meadows.

Inquiry: How long before the close of school must teachers be advised of termination of their contracts?

(A.G.) Under G.S. 115-359 the county superintendent or the head of a city administrative unit must notify all teachers by registered letter of their rejection "prior to the close of the school term."

VI. MISCELLANEOUS MATTERS AFFECTING COUNTIES

B. County Agencies

25. County hospitals

To E. F. Griffin.

Inquiry: What actions must precede the levying of taxes for the construction and maintenance of hospitals under the 1947 Hospital Act?

(A.G.) There must be a special election called under the provisions of Art. 9, Ch. 153 of the General Statutes. G.S. 153-91 provides what the petition for the referendum shall contain. The vote must be against the registration before a tax may be levied or bonds issued for the purposes of the Act. The Board of County Commissioners may, under the provisions of the County Finance Act, pass a bond order upon their own motion without having a petition before them requesting the same. The provisions of G.S. 153-91 must be complied with only when the electors request an election, the commissioners having failed to do so.

S. What Constitutes Necessary Expense

To John R. Jenkins, Jr.

Inquiry: Do the following items constitute a necessary county expense for which the county commissioners may levy a tax: premium on policies of public liability and property damage insurance on automobiles person-

ally owned by sheriff, deputy sheriff, superintendent of public welfare, case workers, and tax collectors, such personal automobiles being used in the performance of official duties.

(A.G.) I do not think so. There is no occasion for the county to purchase such insurance as it is not liable for the tort damages, so that such expenditure would be for the protection of the individuals and not for the county.

6. Library

To H. P. Taylor.

(A.G.) Ch. 1005, Session Laws of 1945, (G.S. 160-65, 1945 Supplement) dealing with elections on establishment, maintenance and support of county libraries, provides that the affirmative vote of a majority of the voters voting is sufficient to authorize the governing body to establish the library and levy and collect a special tax as requested by the petition. The question remains, however, whether establishment and support of a public library and the voting of a special tax therefor is a necessary expense within Art. VII, Section 7, of the Constitution. The cases of *Twining v. Wilmington*, 214 N.S. 655, and *Westbrook v. Southern Pines*, 215 N.C. 20, indicate that establishment and maintenance of a public library is not a necessary expense. In the face of an express statement by the General Assembly, and the usual reluctance to declare a statute unconstitutional, the Court might hold that a majority of the votes cast would be sufficient to carry such an election. It is impossible to make any definite prediction on this matter.

VII. MISCELLANEOUS MATTERS AFFECTING CITIES

C. Police and Fire Protection

8. Regulation of traffic

To Lucille G. Robertson.

Inquiry: Is a municipality authorized to adopt an ordinance regulating the blocking of streets by railroad trains?

(A.G.) Under G.S. 160-54 the board of commissioners of a municipality have the duty to keep in repair the streets and bridges in the town and may cause such improvements in the town to be made as may be necessary. Under this statute the Supreme Court has upheld the right of the city government to require railroads to construct bridges or viaducts, along streets running over their tracks. *Railroad Company v. Goldsboro*, 155 N.C. 356. The Court has also held that municipalities may make such regulations respecting railroad crossings as in their discretion may be necessary so long as they proceed in accordance with the law,

and that this discretion will not be interfered with unless manifestly abused. *Durham v. Southern Railroad Company*, 185 N.C. 240.

To Robert A. Collier.

Inquiry: Is there any legal definition of what constitutes a "stop sign" at places other than railway crossings?

(A.G.) Local authorities are empowered by G.S. 20-158 to designate stops at entrances to main highways which stop signs must be obeyed. I find no statute which specifies the size for such signs or the form for them. G.S. 136-30, however, does provide that highway signs must have a standard uniform design. Apparently the size and shape of such signs is to be fixed by regulation of the State Highway and Public Works Commission.

To L. C. Fulghum.

Inquiry: Is a red blinker light at street intersections in a city a stop light, caution light, or a safety device?

(A.G.) By G.S. 20-158 and 20-169 local authorities are given power to require motorists to stop at through highways by erecting signs thereat, and to regulate traffic "by means of traffic or semaphores or other signaling devices on any portion of the highway where traffic is heavy or continuous." Thus, the duty of a motorist when approaching a red blinker light at an intersection would depend upon local ordinances. If the blinker has been erected by the State Highway and Public Works Commission under the authority granted by G.S. 20-141 or 20-158, the duty of a motorist upon approaching the same would depend on the ordinances adopted by that commission.

15. Firemen—Workmen's compensation

To John S. Butler.

Inquiry: In order to receive benefits under the Workmen's Compensation laws and insurance policies covering municipal employees, must members of a city fire department reside in the city?

(A.G.) A fire chief is a public officer and is required by the Constitution to be a qualified elector of the town in which he serves; other members of the department are not public officers, but come within the definition of municipal employees. Thus members of the fire department other than the chief need not be residents of the town in order to receive the benefits in question unless there is some clause in the policy of insurance to the contrary.

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F. Contractual Powers
32. Insurance of city property

To J. Roy Proctor.

Inquiry: May a municipality carry mutual fire insurance on its property?

(A.G.) Under the decision in *Fuller v. Lockhart*, 209 N.C. 61, a municipality is authorized to purchase insurance on its property in a mutual insurance company.

N. Police Power
15. Regulation of taxicabs

To Myrtle W. Smith.

Inquiry: Is a town authorized to adopt an ordinance to prohibit taxicab drivers from soliciting business on railroad property?

(A.G.) Although this question has not been passed on by the Supreme Court, I am of the opinion that such an ordinance would be valid, as a reasonable regulation in the interest of the public.

To Phin H. Ragland.

Inquiry: Is a certificate of convenience and necessity granted to a taxicab operator by a municipal corporation binding on a subsequently elected municipal board?

(A.G.) Yes. The board granting the certificate has certain powers of revocation and these powers remain in the board and may be exercised by subsequent boards, but the rule of

law that a municipal board cannot make a contract involving governmental discretionary powers which will bind its successors has no application to the granting of certificates of convenience and necessity.

To W. R. Sherrill.

Inquiry: Is a town board authorized to pass an ordinance limiting the number of taxicabs to be operated in the town?

(A.G.) Ch. 564 of the Session Laws of 1945 provides, in part, that no State license shall issue for the operation of a taxicab until the governing body of the city or town in which such taxicab is principally operated . . . has issued a certificate showing that the convenience and necessity of the public requires the operation of such taxicab. This, in my opinion, is sufficient authority to limit the number of persons to whom certificates to operate taxicabs are to be issued.

O. What Constitutes Public Purpose

To C. V. Jones.

Inquiry: May a city pay over to the city administrative school unit for use as a supplement any funds which the city may have available which are not derived from *ad valorem* taxes? Would this come within the provisions of the law permitting cities to use such unappropriated funds for "any public purpose?"

(A.G.) The city, as a municipality, is entirely separate from the city administrative unit, which is a part of the public school system of the state, and this is true whether or not the boundaries of the city administrative unit are co-terminous with those of the city. As a municipality, the city has no legal responsibility for the maintenance and operation of the public school system, thus the city cannot legally pay out its funds, from whatever source derived, for the cost of operation of the city schools. Cost of school operation is not a public expense of the city.

6. Municipal radio broadcasts

To O. L. Richardson.

Inquiry: May a city legally expend funds to pay the costs of radio broadcasts to acquaint citizens with the acts of the municipal governing body and matters of interest relating to the government of the city, and also may the city use unanticipated revenue collections for this purpose?

(A.G.) G.S. 160-200 contains no grant of power for this purpose, but G.S. 160-202 makes it clear that the enumeration of powers in that subchapter is not exclusive, that a city may exercise all other powers which under the Constitution and laws of the State are now or hereafter may be granted to cities. Whether such an

Available

1947 Legislative Summary
General Assembly of North Carolina

ANALYZING public laws directly affecting:
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 Local governmental matters
 Courts and judicial procedure

SUMMARIZING laws which affect the administration of city, county and state government.

EXPLAINING the purpose and effect of new laws of general interest to the people of the state and of significance to governmental officials.

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expenditure would be considered a public purpose has not been passed on by our Court, but in my opinion the authority of the city to engage in such an enterprise is doubtful. In this connection I refer you to a very good discussion of "public purpose" by Albert Coates in a recent issue of POPULAR GOVERNMENT.

Lost Colony

(Continued from page 10)

of timbers came now and then the sound of a bell—the bell beside the chapel which Old Tom rang to summon the colonists for the news of Virginia Dare's birth, and which John Borden rang when he knew that Fort Raleigh must be deserted. It rang now when a stream of water hit it or timber fell against it—and then it fell mute into the hot ashes, and somehow its silence was more eloquent than its pealing notes had ever been.

It was an hour of wild, nightmarish effort in scorching heat and smoke—the sort of interval that defies description—and when it was over, the back-

stage area and the Roanoke Sound stood pitifully exposed through blackened, smoking timbers. The chapel, two cabins, the choir loft, the organ, props (except five swords and scabbards), the flooring on more than half the stage—all had been destroyed. But all else was saved—the seats, the theatre stockade, the two tall light towers, the new light control house at the top of the theatre, the new light control panel, and the costumes.

And now that the fire was out—what now? The people of The Lost Colony and of Roanoke Island may have asked the question, but they did not pause for an answer. Still smoking embers were taken from the theatre, the warm ashes were shoveled and swept away—and reconstruction began. Lumber started arriving, even the log stockade around the Manteo ball park, and within two hours after O'Neal had first seen the flames, the sound of hammer and saw were heard in the theatre, and Lynn Gault and Bill Long began assembling materials to replace the destroyed sets and props. Again everybody got into

the act, even tourists who had stood by unbelieving while the flames worked their destruction.

The cast and staff, the Westminster Choir people, the Roanoke Islanders worked around the clock to make the miracle of resurrection. And so the show went on again. Some of the scenery looked new, and there was some work to be done, but when Director Selden and Al Bell decided on July 30 as the night for the reopening, it had to be July 30, and there was never any grumbling or doubting.

"I've never seen such wonderful people before," said Bell.

"They tell us that Rome wasn't built in a day, but if they'd had you people there, they could have done it in at least six days," said Selden.

"From these ruins have risen a better theatre, and from this travail shall come a better and greater Lost Colony," said Isaac P. Davis, secretary of the Roanoke Island Historical Association.

"We've done it," said an Indian maid.

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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.

OCTOBER, 1947

DAY	OFFICIAL	DUTY	Reference to Law. (To General Statutes unless otherwise indicated.)
Each regular meeting of Governing Body	Sheriff or Tax Collector	Report to Governing Body concerning taxes collected.	105-375
On or before 1st	County Tax Supervisor	Deliver to Register of Deeds list of tax exempt property.	105-312
On or before 1st	County Board of Education and City School Authorities	Prepare and deliver school operating budget to State Superintendent of Public Instruction and State Board of Education.	115-365
On or before 1st	County Board of Education, Board of Trustees	File with Controller of State Board of Education certified statement of expenditures, salaries and other obligations due and payable during the month.	115-367
1	Sheriff or Tax Collector	Begin 1/2% discount period for 1947 taxes.	105-345(1)
5*	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)
5*	Local Registrar of Vital Statistics	Transmit to State Registrar of Vital Statistics and County Register of Deeds, all birth and death certificates registered during September.	130-99
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 Board of County Commissioners for marriage licenses issued.	51-20; ch. 831, S.L. 1947)
6	Sheriff or Tax Collector, Governing Body, Accountant	Day for complete settlement for all taxes if tax certificates sold in September.	105-390(a)(3),(b)
6	Sheriff or Tax Collector	1947 taxes become due today.	105-345
On or before 6th	Sheriffs, Tax Collectors, Accountants, Tax Supervisors, County Commissioners, City Governing Body	New tax books to be completed and turned over to sheriff or tax collector by today, provided all prerequisites met.	105-325, 379, 390
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 September.	18-85; 105-70
On or before 31st	City Clerk	Report to State Insurance Commissioner on amount of fire fighting equipment, water supply system, etc.	118-9

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