

*December, 1947*

# POPULAR GOVERNMENT



**PUBLISHED MONTHLY BY THE INSTITUTE OF GOVERNMENT  
UNIVERSITY OF NORTH CAROLINA  
Chapel Hill**

# Law Enforcement and Public Relations

Abraham Lincoln once said that "if most of the people are on your side, you can accomplish anything. If public opinion is against you, you can do nothing at all."

In a democracy, we need the public as a partner. Both business men and public officials regard it as necessary to win the people to their side. The State Highway Patrol is a public service, and you prospective patrolmen as well as business men and public officials will need public understanding and support. You will need them as much as Mr. Lincoln. You will need them at the scene of your work and behind the scenes; and the best way to obtain public support is through your daily relationships with people. You, yourselves, can make that support cooperative or uncooperative, as you choose.

The first step is to perfect the patrol service so it will stand high under sharpest public scrutiny. A sound product is the first essential of public relations. The second step is to shape your public contacts so there will be a minimum of misunderstanding and hostility, and a maximum of support and good will.

This second step takes a lot of horse-sense, and it also takes self-discipline.

Most patrol work, of course, restricts a citizen's illegal acts. And any service that restricts one's activity must expect hostility from a few impulsive good citizens and from many bad ones. But approval by the majority is absolutely indispensable. The majority is boss. The more clearly people understand what our Highway Patrol is doing, and the more clearly citizens understand WHY IT NEEDS TO BE DONE—and that patrolmen are doing it in a decent and reasonable way, the more effective will be your public support.

A patrolman should remember that he represents his Department 24 hours a day, 7 days a week. The impression he gives at any time, whether while on duty or off, will in some degree influence all people with whom he comes in contact.

When you men graduate and go out to join the Patrol, you must realize that the motoring public, for the most part, is made up of law-abiding citizens, who occasionally break traffic rules and regulations. Sometimes these



*When Col. L. C. Rosser, Commissioner of Motor Vehicles, spoke before the students at the Traffic Law Enforcement school just completed at Chapel Hill, he brought a message of interest not only to the Highway Patrol officer-candidates present, but one which we feel will be of interest to others engaged in law enforcement and to the citizens. The relations existing between law enforcing officers and the public is of vital importance to all of us, and for that reason we are printing here as much of Colonel Rosser's speech as space will permit.*

violations result from carelessness, sometimes from lack of skill, and occasionally from ignorance or unfamiliarity with the laws. Of course, it is your duty to catch these violators, but remember that drivers are seldom burglars or escaping gangsters. When drivers are criminals, that, of course, is something else. They should be handled differently, as should hit-and-run violators or willful and malicious breakers of traffic laws.

The policy of the Highway Patrol has been, therefore, to substitute courtesy and understanding in dealing with the public. It is simply an up-to-date principle of justice, rea-

sonableness and public relations. In normal driving in the United States, 60 million persons drive 34 million motor vehicles nearly 200 billion miles a year. It is too big a system of modern transportation for patrolmen to be offensive to the large number of otherwise good citizens who are bound to violate a traffic law in so much driving.

Our patrol leaders have learned that when a patrolman is civil and orderly, and sufficiently disciplined to control his own temper and to exercise patience and understanding, he wins respect for himself as well as for the entire patrol.

Occasionally, quite frequently, in fact, we receive letters at headquarters in Raleigh complimenting the Patrol's service and courtesy. These letters are usually from citizens who in some way have violated traffic laws, but they were given such courteous treatment by the patrolmen that they did not mind their punishment.

The arresting of violators will naturally be one of your duties. At times patrolmen need to be plenty tough, but never when it is not necessary. It does not personally insult you. Personal anger shown by any patrolman is a sign of poor training and unfitness for the job.

You will find, when you take over your new jobs, that a motorist will take exception to a patrolman's lack of understanding and self-control much more quickly than he will to the law or to an arrest. When arrests must be made, resentment can usually be avoided by common decency in the officer's attitude.

So much for principles. Now for specific ways to enforce the law and at the same time gain public support.

When you encounter a motorist violating a law on North Carolina highways, signal for him to stop, and tell him in a courteous and conversational tone that he is violating a law. Say, for example: "I'm sorry, Sir, but I have just clocked your car as going 65 miles an hour. The North Carolina speed limit on the open highway is only 55."

Only the poorly-trained patrolman would snarl, "What's the hurry, Bub?" or "Who do you think you are, Lady—the fire chief?"

When you have told the driver what  
*(Continued on inside back cover)*

# THE CLEARINGHOUSE

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

## Counties

### Welfare Assistance

*Mecklenburg*—After discussing methods of distributing financial assistance to welfare clients, the board decided to continue issuing checks instead of food orders, except in certain cases where the food order method seemed advisable. The board was advised by Welfare Superintendent Wallace Kuralt that the costs of food had advanced so materially that in most cases the client could purchase to better advantage with cash than with purchase orders.

### County Office Hours

*Henderson*—By action of the board, all county offices except that of the sheriff are closed at noon on Saturdays instead of at 1 p.m.

### Hospitalization of Inebriates

*Durham*—The board voted to continue the policy, adopted by a previous board, of allowing only one commitment of the same inebriate or alcoholic to the state hospital at county expense.

### Hospitals

*Warren*—An order authorizing \$110,000 of county bonds for the purpose of paying all or a portion of the cost of constructing and equipping a county hospital was adopted on first reading by the board, to take effect when approved by the voters. The question will be the subject of a public hearing in December.

### Artificial Cattle Breeding Program

*Mecklenburg*—An appropriation of \$1000 was made by the board, for purchase and setting up of necessary equipment for promoting artificial breeding of cattle in the county.

### Janitor Service

*Onslow*—The board placed supervision of janitor services for the court house, agricultural building and jail under the sheriff.

### Tax Mapping

*Rowan*—Authorization was given by the board of commissioners for a  
(Continued on page 2)

Prepared by

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## Cities and Towns

### Tax Map

*Durham*—A committee to study the record system of the tax department was appointed by the council, to advise whether a tax map would be useful in preventing errors. On the committee are Planning Director F. L. Dieter, City Auditor D. H. Umstead, Tax Collector R. A. Sorrell, and Director of Public Works H. W. Kueffner.

### Dog Tax

*Gibsonville*—The board of aldermen directed the chief of police to make a house-to-house canvass for the purpose of registering dogs for city taxes, to collect the tax where possible, and to notify dog owners that the tax must be paid within 15 days of notification.

### Purchasing Departments

*Wilmington*—City Purchasing Agent Gilbert Morton was authorized by the council to advertise for a Quonset building 40 by 100 feet, to be used as a storage warehouse for city supplies.

### Christmas Street Decorations

*Durham*—The board voted to permit the Merchants Association to install decorations in the business area for the Christmas season, on condition that public liability and property damage bond, satisfactory to the city attorney, be filed with the city in the amount of \$25,000 to \$50,000.

*Wilmington*—The council appropriated \$1000 from the advertising fund for Christmas street lighting, and authorized the lighting of Wilmington's "living Christmas tree" again this year.

### Waterworks and Sewerage Systems

*Albemarle*—The firm of Peirson and Whitman of Raleigh was retained by the board of commissioners, as consulting, designing and supervising engineers in connection with improvements to the water works and sewage collecting systems of Albemarle.

(Continued on page 2)

## COVER PICTURE

With the graduation October 26 of 114 men from the third training school conducted by the Institute of Government for the State Highway Patrol, the Patrol was brought up to its authorized strength of 423.

In the picture on the cover, Lonnie Bishop, Jr., one of the successful candidates, is shown receiving his certificate of graduation from (left to right): Captain David T. Lambert, Commanding Officer of the school; Colonel H. J. Hatcher, Commanding Officer of the Patrol; and Terry Sanford, Assistant Director of the Institute of Government.

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## Counties

(Continued from page 1)

**\$110,000 contract with V. W. Joyce of Winston-Salem, for a tax mapping project which will map most of the property in the county for tax and other purposes. The City of Salisbury had earlier adopted a resolution approving the project, and agreeing to pay one-fourth of the cost of mapping Salisbury Township.**

### County Home Charges

**Guilford**—The monthly charge for support of each inmate in the county home was set at \$60, with authority being given to the county manager, on recommendation of the county superintendent of welfare, to remit all or part of this charge in cases where neither the inmate nor persons responsible for his or her support have the means to pay this amount.

### Charge for Keeping Stray Animals

**Guilford**—G. S. 79-2 authorizes the boards of county commissioners to set the fees to be charged for keeping stray animals taken up in a county, for their care and feeding until the owner is found or they are disposed of according to the procedure set out in Chapter 79. Under the authority of G. S. 79-2, the Guilford commissioners recently revised the schedule of sums to be charged for care and feeding of strays as follows: 75c per day for horses, mules and cows; 50c per day for yearling cattle; and 25c per day for calves, hogs, sheep and other stray animals.

### Tuberculosis Program

**Guilford**—The board agreed on an appropriation to the Greensboro Tuberculosis Association, at the rate of 10c per person or a maximum of \$2,700, to help defray expenses as the county's part in giving tuberculosis examinations.

### Changes in Offices

**Currituck**—W. E. Roberts was appointed to fill the unexpired term of J. W. Sanderlin, chairman of the board of commissioners, who died in October. H. W. Powers was elected chairman in Mr. Sanderlin's place.

## Cities and Towns

(Continued from page 1)

**Winston-Salem**—The board accepted the high bid of \$6,300 for the purchase and removal of the sludge output of the city's Lockland Avenue sewage treatment plant for a period of two years, with the purchaser to furnish a survey bond of \$1,500.

### Use of Trash Cans for Advertising

**High Point**—After considering a request for permission to place advertising on municipal trash cans, with the advertiser to furnish the cans to the city, the board of adjustment decided that such use would be a violation of the municipal zoning ordinance. The council concurred in this decision.

**Wilmington**—The privilege of using the city's trash cans for the purpose of advertising was granted by the council to a local businessman, with the agreement that he would pay a rental of one dollar per year per can and keep the cans painted and repaired. All advertisements will be submitted to the council for approval before being placed upon the cans.

### Parking Meters

**New Bern**—City Manager Helms reported October parking meter collections totaling \$1,646.38.

**Albemarle**—Purchase of 250 parking meters was authorized by the board of commissioners, and of a "Servi-Car" to be used in servicing the meters.

**New Bern**—An amendment to the parking meter ordinance provides that commercial trucks may park in the parking zones to load and unload merchandise, without depositing coins, for a period not to exceed 30 minutes.

**New Bern**—The board of aldermen adopted a motion that for the first month after parking meters are installed, persons receiving tickets for violations should be sent to the city hall to deposit a nickle in a meter there, instead of paying the \$1 fine.

### Beer and Wine Ordinances

**Hickory**—The council adopted an ordinance prohibiting sale of wine or beer within the city limits between the hours of 11:30 p.m. on any Saturday and 7 a.m. on the following Monday, and providing for a fine of \$50 for any violation.

### Return of War Dead

**Durham**—By action of the board, all the usual charges made by the city's cemeteries for burial will be omitted in the case of burial of war dead, whether the veteran be buried in a private plot or on the knoll dedicated to World War II veterans.

### Building Codes

**Durham**—The council amended the building code to allow approval by the building inspector of prefabricated houses, when he finds after testing that the strength of the ma-

terials used is sufficient to bear as great or greater load and stresses as are already required of materials used in wood floors, ceilings, exterior walls and interior partitions under the code.

### Weather Station

**Hickory**—The Hickory Airport will have a weather station operating 24 hours per day, under an arrangement with the Civil Aeronautics Authority recently made by the board of aldermen. The CAA representative who appeared before the board said that the federal government would spend about \$30,000 per year in maintaining the station, and would furnish personnel and equipment, provided the city would furnish the building.

### Telephone Rate Increases

**Greensboro**—The council unanimously adopted a resolution protesting the proposed increase in rates of Southern Bell and Western Union, ordered copies of the resolution to be sent to the Governor, the Utilities Commission and the State Treasurer, and instructed City Attorney Herman Wilson to appear before the Utilities Commission as intervenor on behalf of the City of Greensboro, when the public hearing on the proposal is held.

### Automobile License Plates

**Enfield**—Beginning on January 1, 1948, municipal license plates will be required for all motor vehicles in town, at a registration fee of \$1 each.

**High Point**—An ordinance was adopted in November which permits the use of windshield stickers for city automobile licenses, in place of metallic tags formerly used.

### State Volunteer Fire Department

**Enfield**—Use of town fire-fighting apparatus beyond the corporate limits was authorized by the board of commissioners, under an ordinance accepting the provisions of G. S. Ch. 69, Art. 3, providing for participation in the State Volunteer Fire Department by municipalities.

### Parks and Recreation

**Wilmington**—The council accepted a \$75,000 bequest from the Theodore Empie estate for establishing a park or playground, which will be named for Mr. Empie's daughter, the late Virginia Pearsall Empie.

### Street Sweeping

**Sanford**—The board instructed the superintendent of streets to have residential section streets swept once a week, when dry.

# Tax Supervisors' Annual Meeting

As delegates to the annual meeting of the Association of North Carolina Tax Supervisors arrived for registration at the Institute of Government building on November 5th Mrs. Ruth Halvorsen and Miss Sara Tillett carefully filled in a blank map of the State to indicate the spread of county representation. This procedure had followed an orderly course until Mr. Theo. Meekins of Dare County registered. As Miss Tillett proceeded to fill in the land area of Dare with a red pencil, Mr. Meekins remarked that it was beginning to look like he was going to have to teach a little geography. Taking the red pencil he proceeded to color the outer banks and all those parts of the sounds surrounding Roanoke Island that comprise the principality of Dare, remarking as he did so that his county had an area second to none in North Carolina's one hundred.

The registration figures, and the red counties on the registration map made interesting reading. Supervisors, county commissioners, assistant supervisors and other interested delegates from approximately one-half of the counties were in attendance. The total number of persons present was 90. Within themselves these figures are important; when read with the knowledge that the counties represented were spread from Madison and Watauga on the Tennessee line to Dare and Carteret on the Atlantic Ocean, and from Robeson on the South Carolina line to Granville on the Virginia line, they give a pretty good idea of two facts that impressed themselves on all those working to make this program successful: these annual meetings have proved their worth to those who have been to them before; and the basis of improved tax listing, assessing and collection in all the counties of North Carolina is the willingness of tax officials to learn from each other.

The value of being willing to learn from each other underlay the entire schedule for the instructional sessions of the meeting. The speakers and teachers were without exception men whose personal experience in county and State tax affairs had prepared them to speak with authority.

## The Quadrennial Reassessment

The Wednesday afternoon session was devoted to a three-cornered ex-

amination of the problem of how to conduct a quadrennial reassessment, what methods to use, what procedures to follow. Mr. Gilbert Ray, now Town Manager of Chapel Hill, but recently in charge of the 1947 reassessment in Orange County, opened the discussion with a detailed explanation of the system used in his county. The Orange Plan was based on lists taken by township list takers and assessments arrived at by a bipartisan county board of assessors. Efforts were made to classify land types and values in the categories set up by the Machinery Act, and city property was evaluated on a sliding scale based on agreement as to a basic front foot value. It was interesting to hear that the Orange County board received only about 200 complaints, and the majority of those from only one township. The estimated cost of the project, about \$5,000, was a matter of unusual interest.

Mr. Ray was followed by Mr. Faison W. McGowen of Duplin County. At the meeting last year Mr. McGowen had outlined the plans that had been laid in Duplin for the reassessment conducted in 1947, and at this year's meeting he was able to give the exact details of how the system worked and something of the results. It was generally felt at the meeting that what Duplin County had done was a piece of pioneering work that would be of inestimable value to every county in the state. (Mr. McGowen's address is published in this issue of POPULAR GOVERNMENT, on page 5.)

At the conclusion of Mr. McGowen's address, Mr. Troy Short who has recently resigned as Tax Supervisor of Guilford County after 26½ years experience in county tax work, went into some detail as to the methods and advantages of a scientific assessment program.

The purpose behind having these three men speak in parallel lines was to illustrate the best that can be done in each type of assessment system. All three of these systems as outlined have been tried in North Carolina, some more widely than others. Each has advantages to recommend it to particular counties. In this connection, Dean D. D. Carroll of the School

of Commerce of the University of North Carolina summarized some of the ideas that should adhere in any system of assessment adopted, and passed on some timely advice to all supervisors: make careful and detailed plans for assessment work, select listing and assessing personnel with care and pay them adequately, de-personalize assessments but so individualize the thought and care on each assessment that it can be defended without fear as far as the State Board of Assessment, if necessary.

## The State Board of Assessment

During the first afternoon session Mr. Edwin Gill, the Commissioner of Revenue and Chairman of the State Board of Assessment, spoke to the supervisors on the function and composition of the State Board. Turning his attention to the legal right every supervisor has to examine State Income Tax returns in the Department of Revenue, Mr. Gill carefully pointed out the caution that must be exercised not only by members of his department in permitting examination of these returns, but also the responsibility that tax authorities must exercise in keeping the information obtained strictly confidential. Stating that he was well aware of the value of the information these returns disclose to supervisors in their work, he emphasized the essential importance of keeping this information within the official family. Mr. Gill was accompanied to the meeting by Mr. Ben Eaton, Assistant Commissioner of Revenue, Mr. W. O. Suiter, Director of the Department of Tax Research, and Mr. J. C. Bethune, Secretary to the State Board of Assessment.

## The Annual Dinner

On Wednesday evening the supervisors met in the ballroom of the Carolina Inn for their annual dinner. The Chancellor of the University at Chapel Hill, Mr. Robert B. House, whose articles have often appeared in POPULAR GOVERNMENT, spoke for a few minutes in welcoming the supervisors to the University, and in stressing the essential worth of proper evaluation of all resources, personal, social, economic and political, in the planning and building of North Carolina. The only disappointment was that

the Chancellor forgot to bring his harmonica.

Mr. Bethune spoke for a few minutes on the State Board's willingness to assist local tax authorities, and then Mr. Suiter went into the matter of how to decide on a sound economic basis for setting tax values. Mr. Suiter had made some observations on this subject at the 1946 meeting, and those who heard him both times were struck with the fact that despite the general economic changes that have taken place within the space of a year, he reiterated his 1946 prediction that when the leveling off process runs its course we will find that prices and values will run at about 50% above the 1939-1940 levels.

Touching on a matter that has caused considerable discussion and some worry, Mr. Suiter explained the use of the annual reports that each county is presently required to render the State Board of Assessment. He expressed the hope that these reports could be made to serve one of their basic purposes more widely, that of furnishing counties accurate information with which to compare their standings. To further this idea he suggested that the Association appoint a committee to consult on how to make the report of more value and to recommend changes in its make-up. At the business meeting on Thursday, Mr. M. L. Laughlin, new President of the Association, appointed the following tax supervisors as a com-

mittee to work on this problem: J. Curtis Ellis of Nash County, Hubert T. Warren of Durham County, and John McGoogan of Hoke County.

#### Panel Discussion

Thursday's session opened with a sort of "Information Please" discussion. Porter G. Cain of Bladen County, Hubert T. Warren of Durham County, J. Curtis Ellis of Nash County, and C. E. Gwin of Catawba County, constituted the board of experts. William F. Hester, the new tax supervisor of Guilford County and Henry W. Lewis of the staff of the Institute of Government asked the questions. The questions and answers followed a pattern designed to bring to light solutions to problems every supervisor faces from day to day in his work. While this portion of the program was planned primarily as a help to men who have recently taken office, the floor was thrown open at all times for questions from all supervisors. There was much interest in Mr. Hubert Warren's discussion of methods by which supervisors may discover additional value in personal property, with special reference to stocks of merchandise. Mr. Ellis illustrated the value of using detailed lists of farm machinery in getting that kind of property on the books, and also made some interesting remarks on the kind of information available on State Income Tax returns. Mr. Bethune contributed substantially to these discussions.

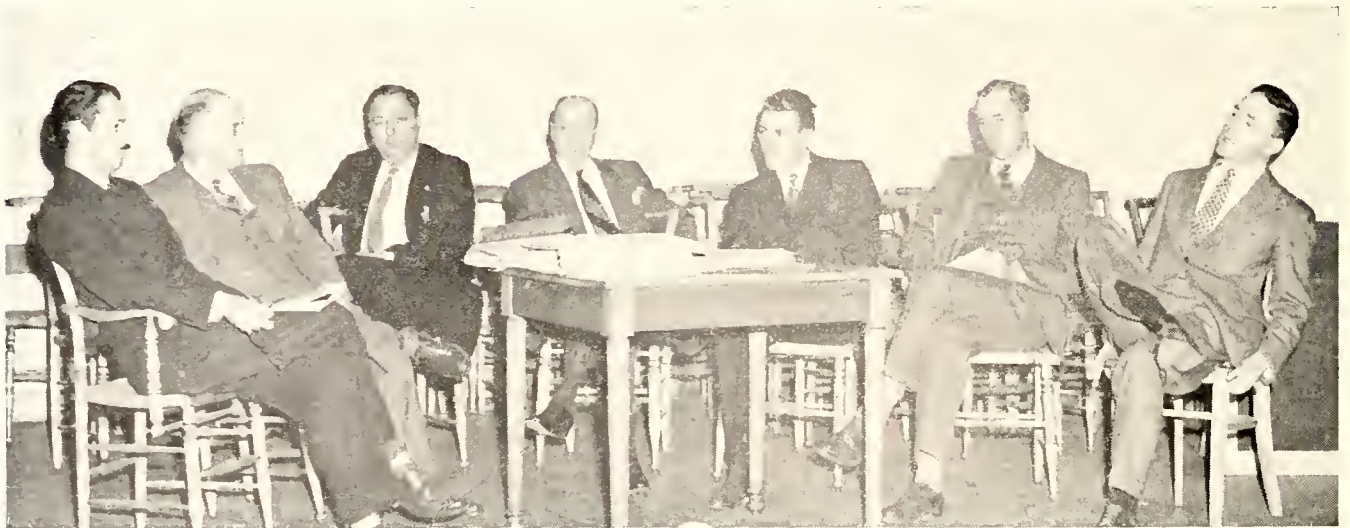
Feeling that the timber and tim-

berland resources of North Carolina constitute one of the State's prime sources of revenue and tax value, the Institute of Government had issued a special invitation to Mr. W. K. Beichler, the State Forester and Mr. F. H. Claridge of that department, to talk to the supervisors about the valuation of such property. Both of these speakers were able to present thoughtful studies of the problem that met with general interest.

#### Recent Changes in the Law

After the panel discussion on Thursday morning Mr. Peyton B. Abbott, formerly with the Institute of Government and now an Assistant Attorney General, summarized the legislation passed by the General Assembly of 1947 affecting the work of tax supervisors. His discussion was centered around Chapter 1065, Session Laws of 1947, which sets up a continuing statute of limitations against the enforcement of any remedy for the collection of taxes or the foreclosure of tax liens in sixty-two of the counties, and Chapter 892 which requires any one engaged in the business of selling merchandise in more than one county to furnish to the tax listing authorities in each county in which business is operated, at tax listing time, a list of the counties in which stores are operated, the value of the merchandise in each county, and the total value of merchandise owned in the State. This Act was the subject of considerable discussion, and it was

*(Continued on page 15)*



Participants in a panel discussion on the problems facing all tax supervisors are shown above. Left to right, they are: State Forester W. K. Beichler; Catawba County Tax Supervisor C. E. Gwin; Assistant State Forester F. H. Claridge; Durham County Tax Supervisor Hubert T. Warren; Guilford County Tax Supervisor William Hester; Bladen County Tax Supervisor P. G. Cain; and Henry W. Lewis, Assistant Director of the Institute of Government.

# 1947 Revaluation in Duplin

By F. W. McGOWEN

Duplin County Accountant,  
Auditor and Tax Supervisor

*Mr. McGowen has served Duplin County as its County Accountant, County Auditor and Tax Supervisor for the past nineteen years, prior to which he had served as office deputy for the sheriff there for four years. He is a member of the National Association of Assessing Officers, of the State Association of Tax Supervisors (of which he was president in 1940), and of the State Association of County Accountants (of which he is now first vice-president).*

The Board of County Commissioners, having studied tax values of real property in the county for some time, realized that they were not equalized. After due consideration they ordered a revaluation of all real estate in the county for 1947.

The purpose of the revaluation this year was not to increase all tax values, but to equalize valuations so that property in every township would be on the tax books on an equal basis.

The county had not had a complete revaluation of all real property since 1931. Many of the values were not equalized. We had a 25% horizontal reduction in land values in 1933.

There are two ways to put an assessment system into operation. One is by buying it—by employing a group of experts to come into the county and install a system of assessing property. The other is the locally-constructed system.

Our Board of Commissioners decided on the latter method, because the assessment of property is a local matter, and too, values are better known to local people than to anyone else. Months before the reassessment was begun we began studying methods and systems used in other counties. We compiled a mass of information, and selected the best out of a number of methods and systems that would suit our conditions and needs as we knew them.

We hereby express appreciation to the Institute of Government for their service and assistance. Many supervisors furnished us with copies of their forms, etc., for which we were deeply grateful. Boeckh's Manual of Appraisals published by The Rough Notes Company, Indianapolis, Indiana, gave us a lot of good appraisal information.

## Manual and Guidebook

It was decided to use a manual and guidebook. The purpose of this manual was to set out certain simple rules and regulations which would enable the assessors to follow the same line of thought in arriving at the "true value in money" of each property in the thirteen townships in the county. As we followed the same line of thought and used the same methods, the Constitution's requirement for uniformity was met. The most important part in an assessment

common understanding of the job to be done.

We realized that a correct appraisal is based on common sense and sound judgment, and that no technical formula can be devised for measuring all features or factors which go into making the value of any individual property.

## The Assessors

In appointing assessors we kept in mind the fact that the picture must be judged by the impression and appeal which it makes upon the appraiser, and the appraiser must have a broad and unbiased sense of values, with the ability to judge all features in their proper relations.

Three assessors were appointed from each township. One assessor from his home township, and one from each of two other townships composed the appraisal committee for each of the thirteen townships in the county.

Before beginning their work the assessors attended a school of instruction on the plan, method, rules, assessment techniques, assessment laws, and the schedules and forms to be used for the reassessment or equalization program.

It was pointed out to the assessors that their attitude should be friendly and courteous, but businesslike—that there was no reason to allow any note of apology or embarrassment to get into their questions—they were there on business, and that they should not hesitate to ask any questions that would bring out the information that was necessary or helpful in arriving at a fair appraisal of the property being assessed.

There was, therefore, no occasion on the part of the assessors for embarrassment, apology, friendship, enmity, leniency or severity. The assessors were an impersonal part of lawful tax assessing machinery, and it was their duty to perform their part of the work in a businesslike manner, with impartiality and fairness to all.

The tax supervisor directed the school of instruction for assessors with the assistance of the director of the soil conservation service in the county, the farm agent, the superintendent of schools, and the county committee. There was a period of

of property for taxation is the fixing of all values in a uniform manner.

Pictures for the manual were made by a local photographer and cost about \$56. The manual was produced by the offset process. Three hundred copies cost a little over \$450, but, in the words of Mr. Coates, "It was worth its weight in gold."

## County Committee

A county-wide committee consisting of three members was appointed by the Board of County Commissioners with approval of the Tax Supervisor, to work with the Supervisor.

It was not an easy job to select this committee. Much thought was given to the task of making the appointments. Duplin County is almost wholly rural; therefore, farmers and businessmen composed the county committee. The chairman of the committee was a farmer and president of the County's Production Credit Association. The other members were farmers and businessmen—one of them being a member of the County AAA Committee.

Each member of the county committee and each and every assessor for the program was selected and appointed for his recognized honesty, fairness, sound judgment, and his

field training at the beginning of the appraisal. The county committee and the tax supervisor visited the township assessors, and checked their work to see that they were following instructions and to see that the appraisers in the several townships were working on the same basis. The county committee continued to visit the assessors continuously during the period of the assessment.

An alphabetical list showing the names, post office address, number of acres or lots owned, number of cleared acres on farm lands, the 1946 tax value, and such description as we had was prepared and given to the assessors for each township. The information concerning the number of cleared acres on a farm was secured from the local AAA office.

The appraisal was begun early in November, 1946, and was completed in February.

The home-township appraiser served as secretary of the local township assessors.

The assessors in each township began work in a certain community or on a certain road, and continued by taking the adjoining tract, and so on.

There were a few small tracts of land discovered that had not been on the tax books, but there were not as many discoveries as had been expected.

#### Farm Lands

In valuing farm land the assessors considered the topography, type of soil, land class, drainage, water supply, fences, distance to nearest town, school and church, the kind of road by the farm, together with the tobacco allotment thereon. They had very little difficulty in classifying land as most of them were good farmers and businessmen, and were well acquainted with farm lands.

A description of every building on each tract of land was secured. This showed the kind of walls, the kind of roof, foundation, floors, and interior finish, the number of rooms, plumbing if any, and the kind of heating and lighting used. All of this information together with the kind of construction, size, age, and present condition of the building, and a comparison with the same class and type of building as shown in the manual was used in arriving at the value of buildings.

#### Town Property

In the towns the assessors began work in a certain block and continued

by taking the adjoining tract, and so on.

In valuing lots in town, the assessors considered the topography of the land, improvements—such as water, sewer, gas, electricity and telephone, and the trend of the district. Lots were valued on a per front foot basis, taking into consideration the depth thereof.

#### General Procedure

Field assessment sheets were taken to the supervisor's office periodically by the county committee, where they were checked for errors and omissions. If an error or an omission was found, the sheet was returned to the local assessors for correction or completion.

Realizing the importance of accurate descriptions, we insisted that a proper and accurate description of each and every tract or parcel of land be given.

We also urged the securing of the names of all heirs to property listed in the names of deceased persons, or as "John Smith's Heirs."

If an assessment sheet came into the office without having an accurate description thereon; or if one came in that should have the names of heirs and did not have this information, the sheets were returned to the local assessors for them to secure this vital information.

The county attorney is already using this information to good advantage in bringing foreclosure proceedings on delinquent taxes.

The members of the county committee and the township assessors were paid \$10 per day and mileage.

#### Industrial Property

We have very little industrial property in the county; therefore, we did not use outside experts. The county committee worked with the local township assessors in assessing the small amount of industrial property. We have no cotton mills or other very large manufacturing plants in the county.

#### Clerks

Two extra clerical helpers were employed to assist in the office, and three additional ones were added near the end of the field work in order to get the necessary work completed before the annual meeting of the County Board of Equalization and Review.

We paid these clerical helpers \$5 per day.

#### Forms

A study was made of various types of assessment forms.

Since Duplin is almost wholly rural, farm lands made up the major part of the real property to be re-assessed.

Before assessment forms were made, we discussed farm land classification with our county farm agent, and with the county and district directors of the soil conservation service.

Under the constitution and laws of North Carolina, taxes levied on real estate are designated as *ad valorem* taxes—that is a tax on the worth of the property. Then it was not a question of the higher intelligence, thrift, culture, the success obtained, or the wealth produced that fixed and made the difference in value as between farms. The physical features and type of soil of the community are probably the determining factors as to the wealth the farmer can produce, and the worth of the farm. This being true, then for the purpose of fixing values, we looked for those physical features, class and type of land which made for the lowest upkeep, and the greatest returns for capital and labor expended. We also appraised the surrounding community as to opportunity for social and cultural growth.

The appraisal of farm lands is one of the most difficult of all appraisal operations. There is no mathematical or scientific form or schedule whereby a definite form can be used that will apply and give uniform results in all instances; therefore it was necessary to rely largely on the judgment, ability and qualifications of the assessors making the appraisal.

But there are certain known factors that do enter into land appraisal that exert a definite influence on the value of every separate piece of land. These factors are:

Topography of the land. Is it level, rolling or hilly?

Type of soil and sub-soil.

These control its ability to produce crops and maintain its fertility. They are the main and most important elements entering into farm land values. They are fixed by nature.

We could to a reasonable degree place a definite per acre value that would be uniform on these factors.

Tobacco allotments under our Fed-



eral AAA Program certainly were an important factor to be considered in determining the value of a farm in our county.

There are certain other factors that enter into the value of farm land that should have been and were considered. These were of a flexible nature and varied more or less according to the industry and intelligence of the operator. These may be classed as:

State of fertility

Arrangement of fields

Care and upkeep and general appearance of farm

Definite rotation of the crops grown

These minor factors were judged and valued by the appraisers according to the value each added, if any.

We do not have a complete tax map of the county. This was considered several years ago, but the cost seemed to be prohibitive at that time.

After a study was made, we arranged the following schedule as a guide in reaching a systematic uniform farm land value:

*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 topsoil is from 6 to 18 inches deep. Value spread: \$40 to \$60 per acre.

*Rolling, well-drained cleared land (Cultivated or uncultivated).*

This requires such mechanical aids as terracing or contour planting to insure average crop yield over a period of years. Usually a noticeable amount of soil has been removed by erosion. The top-soil is from 0 to 18 inches. Value spread: \$20 to \$40 per acre.

*Sands (excessively-drained), Cleared land (Cultivated or uncultivated).*

This land is well-drained, but fails to produce average crop yields due to lack of fertility of the soil, or produces average crop yields only after unusually large applications of fertilizer or constant use of cover crops. Sand or topsoil is over 18 inches. Value spread: \$8 to \$20 per acre.

*Poorly-drained cleared land (Cultivated or uncultivated)*

This land requires open ditch or tile drainage to produce an average yield under normal moisture conditions. These lands are adapted to some crops due to wetness. Value spread: \$7.50 to \$15 per acre.

*Improved Pasture Land* is that land which has been fertilized and seeded to adapted grasses and legumes or is

naturally seeded with desirable, native grasses and legumes, and fertilized. Value spread: \$7 to \$15 per acre.

*Unimproved Pasture Land* is that which has not been fertilized, or has poor stands of desirable grasses and legumes. Value spread: \$2 to \$6 per acre.

Woods land was appraised somewhat similar to that of the cleared land. This land was valued irrespective of the timber. The value of the timber was not considered if there was only a scattered stand of trees, or young pines under ten years of age, or if the farm could only produce enough timber or wood for the farm needs. This land, too, was appraised in four classes:

*Level, Well-drained,* value spread: \$15 to \$20 per acre

*Rolling, well-drained,* value spread: \$10 to \$15 per acre

*Sands (excessively drained),* value spread: \$5 to \$10 per acre

*Poorly drained,* value spread: \$1 to \$5 per acre

On *waste land* a suggested value spread was \$1 to \$5 per acre

Timber was valued separate and apart from the land on which it grows. If it occurred on a farm in a condition ready for market or of a marketable size and age, an estimate was made as to the number of feet per acre and a value schedule for pine, hardwood and mixed variety was used. We paid two timber estimators \$15 per day and mileage to estimate timber.

#### Urban Property

Residential property presented an entirely different problem from business property because its very nature is that of a service property rather than an income property. Its value could not be arrived at from its income productivity, but rather from the service it renders. It was therefore necessary to take into consideration the fair sales value of the land, the character of the improvements, such as streets, lighting, and landscaping, together with the proper relationship between the building and the land.

#### The Unit Foot

In order to reach an equitable unit value on lots in the several towns in the county it was considered necessary to establish in the center of each block the value of a unit foot of ground, which, in the case of business

property, represented a strip of land one foot wide and 100 feet deep; and in the case of residential property, a strip of land one foot wide and 150 feet deep. The unit foot was placed at the middle of each block to avoid any enhancing influence due to street intersections or corners. A depth of 100 feet was taken for business property as a unit due to the fact that most of the business lots in the towns in the county are 100 feet or less and that 100 feet was the most practical depth for business properties. The depth of 150 feet was selected as a unit depth on all residential property for the same reason. Lots of greater or less depth than the standard unit were graded in value according to a standard depth table, expressing in percentages of the unit foot prices the various values of different depths. In business property, a lot having a depth of only 100 feet has a front foot price equal to the unit foot price. A lot more than 100 feet deep has a front foot price in excess of the unit price. A lot less than 100 feet in depth has a price less than the unit foot price. The same principle holds true for residential lots of greater or less depth.

The front foot price of each class of property was computed by reference to the table of depth factors for their respective class. Percentage tables and rules were set forth governing the calculation of corner, alley, and any other enhancing influences for the calculation of the individual lot values. For example, a business lot having a depth of 140 feet has a depth factor of 1.13. If the unit price is \$100, the front foot price would be the unit price multiplied by 1.13, the depth factor, or \$113. The value of the lot is then ascertained by multiplying the front foot value by the number of front feet. If the frontage is 25 feet, the front foot price of \$113 would be multiplied by 25, the number of front feet, and the result \$2825, would be the value placed on the lot.

Depth factors and corner factors, in the form of percentages applicable to the varying depths were set forth in convenient tables.

#### Farm Land in Town

Most of the towns have large tracts of farm land within the town limits. It was, therefore, necessary, in order to arrive at fair and equitable values,

to consider the back acreage of these tracts on an acreage basis rather than a unit foot. In arriving at the acreage price, every precaution was taken to maintain the proper relationship between the acreage price and the unit foot price. A schedule was set up to be used as a guide in reaching a systematic uniform back acreage value.

#### Maps and Lot Values

Photostatic copies of maps of each of the towns in the county were made. The county committee used these in studying land values in the several towns. The most valuable residential lots, the next most valuable, and so on down the line were located in the numerous blocks in each town. The most valuable lots were designated No. 1, on the maps; the next most valuable lots were marked No. 2, and so on down the line. A schedule of per front foot values on lots in Class No. 1, Class No. 2, and so on in each town (as shown on the maps) was set up.

The most valuable lots in each of the blocks in the business districts were designated No. 1, and the next most valuable were marked No. 2, and so on down the line.

A schedule of per front foot values on lots in Class No. 1, Class No. 2, and so on in the business district in each town was set up. The assessors used all these schedules in making their appraisals.

The county committee was with the assessors when they assessed the property in the business districts in the several towns. The same appraisers assessed the business property in the larger towns.

#### Buildings

The county committee made a study of the various kinds of houses and buildings in the county and selected 44 separate buildings as typical of those in the county. These were studied, classed, typed, and valued. Pictures were made of each of them. These were reproduced in the Manual with a description of each.

A correction table was used for additions or deductions to 1 story, 1½ story, 2 story and 2½ story buildings as shown in the manual.

In appraising buildings, we must first bear in mind their usefulness. Buildings not suited to the demands of the land upon which they stand often will require that a substantial part of the reproduction cost be written off due to misplacement and lack of use.

There are three suggested ways of making an appraisal, either or all of which may aid in finding the true value.

1. Reproduction cost (less depreciation, etc.)
2. Capitalized value
3. Justified market value

To simplify the work and to expedite the final appraisal, a number of typical buildings were classed, typed and valued.

These values were placed on properties according to their class, type, and reproduction cost, after depreciation and other factors had been taken into account. In the manual they were classified as "good," "fair," and "poor," with construction description, and the value was placed thereon with condition set out. The price range was from good to poor, with the thought in mind that the assessors would judge the difference in value for the additions or deductions in material and construction that might add or subtract from its value.

The assessors selected the types as classified in the Manual as they found them in the several townships, and when a subject property was found to be better, added the estimated value; and when the subject property was below the classified type, subtracted the estimated deduction from the set value.

No attempt was made to set up additions and deductions to provide for every possible change in specification from the average type selected. Estimated changes in cost were considered and were covered in the price spread as given in the condition price on each class and type.

For example:

Class "A"—Type "1"

Value Spread \$300 to \$600

Condition Poor

Value \$300

This meant that if the house built of the poorest materials with cheapest construction had decayed; such as, the roof leaked, porches sagged, sills had rotted, and that the house was in the lowest state of repair. Therefore, the lowest price in the price spread was used.

"Fair" was the middle price, "good" the best price. For example, \$300 was "poor," half way between \$300 and \$600 is \$450, or "fair"; and "good" would be \$600. In some instances the condition was found to be "poor minus," or "good plus," etc.

Assessors were instructed to use

their best judgment in arriving at these types of values, following the Manual as closely as possible, so that every taxpayer in the county, regardless of his station in life, would be treated fairly and equally in his values.

Any description or condition set out in the Manual was not intended to reflect the true condition that would be found in every case but merely set out a basis from which to work.

In setting up the rules, methods, and schedules every precaution was used to equalize all values.

Schedules for additions for oil burners and coal stokers, for additions for plumbing—bathrooms, and for concrete paving at garages and filling stations were worked out and used.

A permanent property card-record was set up for each and every separate property in the county. This shows the size of the land in acres, or in feet if it is a lot or small tract.

The assessors secured the information pertaining to the property called for on the card. All of this information was considered by the assessors in arriving at the total valuation. These cards are used many, many times every day. The information contained thereon is most valuable, and again, let me say "they are worth their weight in gold."

#### Setting the Assessment Ratio

After comparing values from the records for those who come into the office seeking information about real property values, and after checking some of the values in the field, I am more thoroughly convinced that we have a good job done.

After the appraisal was complete, a study was made as to the percent of increase in land values then, over a normal period—from 1934-1940.

Information for this was secured from the Extension Service of N. C. State College, State Department of Agriculture, U. S. Department of Commerce, and actual property sales.

This information revealed that the percent of gain in 1946 over 1935, based on 1935 values of farm real estate was 141% here in North Carolina. Only one other state in the nation, Kentucky, had a greater percent of increase. It was apparent that we had inflation in real estate values. We did not want inflated tax values.

The Board of County Commissioners in the light of this study reduced

*(Continued on page 16)*

# How to Increase Tax Dollar Mileage

## II

Several public purchasing agents recommend the use of standard specifications in the purchase of automotive equipment while another city purchasing agent suggests that in the selection of some highly technical items, on which it would be difficult to prepare specifications without eliminating competition, that vendors be requested to supply their specifications with bids so that a fair comparison and selection can be made, thus gaining the benefit of competitive prices.

### Quality

Many purchasing departments make a study of equipment requisitioned by departments in order to determine the proper quality needed and the suitability and effectiveness for the purpose intended. By purchasing medium quality in place of top quality letter files for service where these cabinets are not in constant use, a saving of 50% has been made by a university purchasing agent.

A county purchasing agent obtained bids on a large display rack. The type requested by the using department cost \$1,150. The lowest bid on an identical rack was \$650. The using department pronounced it equal in all respects. This saving of \$500 is clearly credited to effective centralized purchasing. Office furniture purchased on bids also saved this agency 20% to 40% of the cost of prices paid before the establishment of a central purchasing agency.

For example, a public library requisitioned carbon tetra-chloride type fire extinguishers which are not only unsuitable for the purpose but are dangerous to use in confined places, because this form of extinguisher shuts off oxygen to kill the blaze. This type of extinguisher is designed for B and C type fires which consist of oils, gasoline or electrical fires. The types of fires which are most likely to occur in a public library are known as Class A and should be fought with soda and acid or a common hand pump water type extinguisher. Determining these facts before purchasing saves human life and property.

### Brand-Name Purchasing

A county purchasing agent warns against "brand name" purchasing, as the saving on specification buying is



*POPULAR GOVERNMENT presents herewith the second and concluding part of an address delivered by Joseph W. Nicholson, Purchasing Agent for the City of Milwaukee, Wisconsin, at the annual conference and products exhibit of the National Institute of Governmental Purchasing, held in New York in September.*

so great. He cites examples of buying flags, janitorial supplies and chemicals by specifications which were formerly purchased on brand names at 300% to 400% higher prices.

### Insurance

Contrary to the usual opinion, all types of insurance needed to protect public treasury funds and other property can be obtained on competitive bids with savings as high as 70%. Moreover, purchasing some types of insurance such as safe, vault and messenger on a 3-year instead of 1-year basis also results in further savings. The same is true of elevator insurance and some other types. Proper safeguards can be provided in specifications to eliminate irresponsible companies.

### Central Storehouses

Large savings are brought about by centralizing the control of all storehouses under the jurisdiction of the purchasing department. This was recently accomplished in my city through the magnanimous and gratuitous services of Albert Pleydell,

president of the Institute, who gave freely of his time and made a survey of our storage and distribution problems. His expenses were paid by the Milwaukee Citizens' Governmental Research Bureau as a civic contribution. Heretofore this function had been only partially centralized, that is our department operated four storehouses while many large city departments operated their own. Because of President Pleydell's recommendations, the control of all storehouses and storeyards is now centralized under our direction. The benefits are many, among them being an overall reduction in the amount of goods carried in stock in various storehouses and yards; the purchase of goods in such quantities as to command wholesale prices; adequate inspection; the transfer of goods unused and unneeded from one department storehouse to another (instead of buying more); careful, suitable and adequate storage of materials and the elimination of loss through pilferage or through obsolescence or decay.

### Salvage Control

All waste paper, if properly sorted and baled, brings good prices. Every bit should be saved and sold on competitive bids. High charges are frequently made by vendors for returnable drums and other containers. Someone should be assigned to keep a record of these and see that they are returned, and if the deposit is paid, that a refund check is received. Drums have a way of disappearing unless recorded and watched. They usually reappear at summer cottages where they are used for the storage of petroleum products and as garbage cans and incinerators. Hundreds of dollars can be saved each year through the care and return of used metal containers and the sale on bids of so-called "one-trip" drums.

### Pooling Purchases

This principle of centralized authority and responsibility applies to all phases of purchasing. We should all take advantage of every opportunity to pool with our purchases those of as many independent boards, commissions and other public agencies as possible. For example, every department, board and commission in your tax-supported agency uses electric lamps. Our city purchases these on

tests conducted in our laboratory as well as in the field. The more we buy the lower the price. Every board and commission in our community including the county government participates in these contracts. We all benefit by lower prices and better quality and service. Many public purchasing agents purchase petroleum products such as motor oil, gasoline, and kerosene in car or transport truck lots. Several others which have no bulk storage facilities purchase in drum or tank truck lots on contracts let on the basis of competitive bids. Several city purchasing agents state that material savings have been effected in the purchase of lubricating oils formerly purchased on open market from sources considered to supply the only satisfactory oil for their purposes. Much of this oil is now purchased on competitive bids using the United States Army specifications developed during World War II. Savings of 50% have thus been made.

By using specifications, reputable firms will deliver their premium branded oils in drums, at prices considerably below those established for their regular trade because this does not expose their cut in price. 4,000 gal. gasoline transport deliveries to your large underground tanks can be made at the same price as tank car deliveries to your bulk storage tanks. Savings of approximately 1½ cents per gallon more are made in this manner than if car lots are purchased, stored and redelivered with the purchaser's equipment and employees, or if contracts are let for vendors' tank truck deliveries. However, bulk storage is good insurance against shortages such as now exist. Our department has a 600,000 gallon storage supply used for deliveries of less than 4,000 gallons which therefore cannot be supplied direct by vendor's transport truck.

#### Coal Purchasing

Coal requirements of all departments, boards and commissions should be purchased on an annual contract which combines the requirements of all using agencies. Many public agencies purchase coal on detailed specifications which provide for standards of heat values such as B.T.U.'s, moisture, ash, volatile matter and sulphur. During normal times, some contracts include a bonus and penalty clause which reimburses or penalizes a vendor depending on the quality of coal

delivered as determined by the purchasers' analyses. Thus money is saved because coal varies greatly in heat value.

#### Official Advertising

Combining official advertising is followed by many purchasing agents to reduce advertising costs. For instance, a single advertisement which contains information duplicated in the specifications usually costs about \$35 for six days insertion. By eliminating these unnecessary details of specifications, this cost can be reduced to six to ten dollars for each advertisement and additional savings can be made by including several other items of purchase, not necessarily related. For example, here is an advertisement covering many unrelated items: "Official Notice C.P.-28. Office of the Central Board of Purchases, Room 506, City Hall, Milwaukee, Wisconsin, October 16, 1946. Sealed proposals will be received at this office until Thursday, November 7, 1946, at 10:00 A.M. for furnishing liquid chlorine, power sewer cleaning machines, tractors with bulldozers, binding of fire department training manuals, library book-stack equipment, and machining of manhole frames and lids, in accordance with specifications and contract form on file in this office." This short advertisement complies with the law and saves many tax dollars. Bid forms and specifications are of course sent to lists of eligible bidders and cover the items in which they are interested.

Trade discounts should be deducted first before deducting federal excise tax so as to receive the greatest trade discount. Also when purchasing all types of equipment, bid forms request "discount from list on repair parts," when the cost of repair parts is considered in the award of equipment contract, higher trade discounts are usually offered. Discounts for parts are usually requested on the basis of the factory's nationally published price list and are requested on the basis of one year's time from delivery of equipment.

Many public purchasing agents take advantage of all fleet owner discounts in the purchase of cars and trucks. Some have signed agreements with several large manufacturers. They are thus entitled to fleet owner discounts in addition to trade and cash discounts quoted on bids. These discounts are paid in cash direct by

the manufacturers and amount to several thousand dollars annually for large purchasers of automotive equipment.

#### Unauthorized Purchasing

"Post-facto" purchasing is not countenanced by red blooded purchasing agents. If any unauthorized purchasing takes place they refuse to pay the bills and send them back to the department which violated their rules. Here is a classic example which is worth mentioning. A city purchasing agent received a requisition from the secretary of a motion picture commission reading as follows:

"One thousand letter heads as per the attached invoice." Attached was an invoice totaling \$98.52 or almost ten cents apiece. At that time the city had a contract for letter-heads at \$4.50 per thousand. The bill was returned and the chairman of the motion picture commission paid it out of his own pocket. He learned his lesson the hard way.

#### Excise Tax Exemptions

Your attention is called to the great savings made by taking advantage of federal excise tax exemptions. These excise taxes range from 3¼% per kilowatt hour on electrical energy to 25% on photographic equipment, cameras, telephone and telegraphic services. These taxes also range from 1½c per gallon on gasoline to \$200 for a boat stamp tax. There are

18  90

Fidelity and  
Deposit Company  
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REPRESENTATIVES EVERYWHERE

forty-one separate categories of federal excise taxes. As state and local units are exempt from paying these taxes, every employee of the purchasing department having to do with the contracting for materials, services or the paying of bills should have a list of these federal taxes before him constantly. In spite of this care, there are recent cases where officials of independent boards and commissions were traveling at the expense of the city and were paying the transportation tax which amounts to 15%. A refund of these and other unnecessary expenditures can be obtained by filing evidence of each transaction with the local office of internal revenue. Some firms still add federal transportation tax on merchandise consigned to states and local units of government. They should be specifically notified that public agencies are exempt from the payment of this tax. Constant alertness is needed to avoid paying federal excise taxes and thousands of dollars can be paid out unknowingly unless this is watched carefully.

#### Anti-Freeze Solutions

In northern climates anti-freeze so-

lutions are necessary in motor vehicles. By saving our radiator solutions we save about half of our years' consumption of denatured alcohol. Fresh alcohol is then added to replace that which has evaporated.

#### Escalator Clauses

Our colleagues are making large savings by discouraging firms from quoting with escalator clauses. Some state that all bids with escalator clauses will be rejected. Some conditions, of course, may prevent this drastic action, but when time will permit it is a good procedure to follow. Then continue to solicit bids on that basis. In some cases, however, bids cannot be obtained without escalator clauses. Then, of course, we must accept these terms if we cannot go without the articles. Fortunately, the escalator clause is on its way out. Some purchasing agents are now protecting their contracts with a downward escalator clause so as to receive the benefit of any reduction in price to the general trade which may occur during the life of these contracts. Some contracts on scarce items are being let on the basis of a limited escalation up or down.

A great deal can be saved by reducing the number of small orders. There are many ways of doing this. It is best to make an analysis of the number of small orders issued, such as orders up to ten dollars, and to see what can be done about combining them. For instance, public utility bills can be combined so that instead of paying these bills separately for each department, single consolidated monthly bills for the purchase of electricity, telephone, gas and other utility services can be paid.

#### Market Conditions

Knowledge of markets is important. The purchasing director of a large city reduced the cost of 600 folding chairs from \$32 per dozen, being a formal bid which he rejected as being too high, to \$26 per dozen on informal bids or a saving of 15% due to careful attention to market conditions and an applied knowledge of buying technique. Similarly, his department rejected formal bids on pharmaceuticals and purchased the same commodity at half-price on informal bids. He also saved 33 1/3% in the purchase of phosphoric anhydride by purchasing in 3 lb. instead

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Box No. 383  
GREENVILLE, S. C.  
Box No. 1074  
TAMPA, FLORIDA  
Box No. 1642  
RICHMOND, VA.  
Box No. 886  
NEWARK, OHIO  
Box No. 623  
FARGO, N. D.  
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MACON, GEORGIA  
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This weight is carried and balanced on four steel legs from 50 to 250 feet above the ground, so therefore, we suggest that you keep your safety factor in your tank at all times to protect you and your taxpayers from property damage and loss of lives.

#### KEEP THE SAFETY FACTOR IN YOUR TANK THE DIXIE WAY

By welding seams, pits and rivets which gives a riveted tank 15% more Safety Factor than it had when built. No rivets removed, water supply maintained while work is in progress. On completely re-conditioned jobs, the painting is guaranteed for five years, repairs guaranteed for ten years, provided the tank is painted every five years. Yearly inspection, making all adjustments, if any, without additional cost.

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SOUND PRINCIPLES OF WATER TANK MAINTENANCE  
and TANK TALK, by W. A. RILEY

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THE LARGEST ORGANIZATION OF ITS KIND GIVING SAFE MAINTENANCE AT LOW COST

of 1 lb. bottles. 50% was also saved in the purchase of biologicals by purchasing these miscellaneous lots through his primary vendor of drugs. He also saved 15% in the purchase of clothing by purchasing yard goods and by farming out the tailoring work instead of purchasing complete clothing.

**Bid Bonds**

In requiring bid bonds, it is advisable that arbitrary amounts of bonds and cash be fixed for each individual purchase by the awarding authority, rather than placing these on a percentage basis of the amount of the prospective bidder's offer. This will eliminate possible connivance of employees in the office of surety companies who could easily divulge the amount of a bidder's figure to a competitor for a consideration and no one would be the wiser. Sureties with bids and cash deposits should be set by the purchaser in an amount which will not work a hardship on legitimate firms, and still protect the buying agency against irresponsible firms. It must be considered that the cost of bid deposits adds to the cost

of doing business with public purchasing agencies, and that we eventually pay these costs in higher priced goods.

**Conclusion**


Yes, "thar's gold in them hills." All that is required is to give a good man effective tools to work with and make him responsible for getting it out. Analyze your purchases. Take nothing for granted. Do not be satisfied with present procedure because it has been done that way before. Do not buy equipment from year to year on old specifications. Instead, reconsider them before advertising and find out whether modifications may be made for the improvement of the product or an elimination of non-essentials.

Savings in the cost of operation of the purchasing department can be made and more efficiency can be achieved if an organization chart is prepared and the duties of each position analyzed. In this way effectiveness of employees is increased, overlapping of duties eliminated and fewer mistakes of omission and commission are made. An office manual of purchasing will also increase the

efficiency of the purchasing department. It will not only serve as a quick means of indoctrination for new employees, but will prove to be an effective and accurate guide in the daily work of all staff members.

In order to make further consistent savings, a standardization committee should be created to simplify, standardize and acquire suitable specifications. Savings will be made not only because of obtaining more suitable materials for the purpose but because of resulting greater competition.

Several public purchasing agents have pointed out the desirability of maintaining cordial relations with salesmen in order to save money. Salesmen will tip you off if you are fair and friendly with them. Your buyers should be encouraged to be progressive by (1) keeping an open mind on new methods and materials offered. This requires some reading at home. (2) By encouraging the making of tests or trials on materials in common and in considerable use, and (3) by keeping informed as to trade practices and methods of sources of supply.



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# 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

#### 30. Situs of personal property

To W. W. Rose.

Inquiry: A party owns various pieces of construction equipment (tractors, drag lines, etc.). He lives in town but the equipment is used elsewhere. He has no office. Is this property subject to municipal ad valorem taxation?

(A.G.) G.S. 105-302(1) provides that all tangible personal property be listed at residence of owner, with certain exceptions noted. Subsection (4) provides that tangible personal property shall be listed at the place where such property is situated, rather than place of residence of the owner if he, or the person having control of it, hires or occupies a store, shop, office, warehouse, etc. I am, therefore, of the opinion that the property is taxable at the residence of the owner since it appears that the owner of this property does not hire or occupy a store, mill, dockyard, place, etc., where such property is situated for use in connection with such property.

## III. COUNTY OR CITY LICENSE OR PRIVILEGE TAXES

### A. Levy of Such Taxes

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

To H. Tom Fulton.

Inquiry: Has a municipality the right to impose a license tax upon the manufacturing industries located within its corporate limits?

(A.G.) I know of no provision in the general law which prohibits the taxation of a manufacturing enterprise. The fact that there is a franchise tax levied upon all domestic and foreign corporations by the state does not preclude the municipality within which they operate from imposing the taxes authorized by G.S. 160-56. No franchise tax can be imposed, however, upon utilities in excess of the tax which was imposed in 1933. For a discussion of the rights to tax trades and professions, see *Kenny Co. v. Brevard*, 217 N.C. 259. 56. License tax on insurance agents

To T. C. Bradley.

(A.G.) In construing G.S. 160-56 in *Lenoir Drug Co. v. Lenoir*, 160 N.C. 571 (1912), the Court said: "The word 'trade' as used in acts to raise revenue is defined to be 'any employ-



HARRY  
McMULLAN  
Attorney  
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ment or business embarked in for gain or profit.' *State v. Worth*, 116 N.C. 1010."

It seems to me that doing business as an insurance agent, or the operation of an insurance agency, comes within the meaning of the section as defined by the Court. With respect to municipal taxation, whether license taxes may be levied upon insurance agents depends upon whether some provision of law prohibits such levy.

The 1945 legislature deleted the former prohibition against the imposition by municipalities of a license tax upon insurance agents, by Ch. 752, S.L. 1945. In my opinion the statute referred to in your letter does not prohibit the levy of reasonable license or privilege taxes upon such individuals. With respect to counties, I know of no statute authorizing the levy of a privilege tax upon insurance agents.

## IV. PUBLIC SCHOOLS

### A. Mechanics of Handling School Funds

#### 3. School insurance—mutual companies

To Charles C. Erwin.

Inquiry: Is it legal for a county board of education to place fire insurance with mutual fire insurance companies?

(A.G.) Yes. This may be done under *Fuller v. Lockhart*, 209 N.C. 61.

### B. Powers and Duties of Counties

#### 70. Segregation of races

To Clyde A. Erwin.

Inquiry: Does the fact that an Indian child is eligible to enter the Cherokee Indian School make him ineligible to enter the public schools of Swain County?

(A.G.) The constitution of the state does not prohibit a child whose par-

ents are members of the Eastern Band of Cherokee Indians of Western North Carolina from attending a public school, provided such Indian child is qualified as to age, residence, and otherwise. Nor does the fact that the child is also entitled to attend a school conducted principally for Indians, in itself, bar attendance at a public school conducted principally for white children.

Our state constitution only provides separate educational facilities for white and colored children, and our statutes providing for separate schools for Croatan Indians of Robeson, Richmond and Person Counties apply only to those particular Indians.

#### 75. School curriculum

To Charles Soloman.

Inquiry: Is it legal in this state for Bible teachers to be paid a salary from state funds?

(A.G.) There is no prohibition in the constitution or statutes of the state against teaching elective courses in Bible in the public schools, nor is there any statute which would have the effect of prohibiting the use of public money to defray the expense involved in teaching such a course in the same way and manner as other courses in the public schools are taught. A course in Bible is not a compulsory course required to be taught in the public schools for the reason that such could be a violation of Art. I, Sec. 26 of the state constitution.

## VI. MISCELLANEOUS MATTERS AFFECTING COUNTIES

### A. Contractual Powers

#### 25. Joint undertakings with other units

To Sam S. Woodley.

Inquiry: May a county supply fire equipment to a town within its borders, in consideration of an agreement on the part of the town to use their fire department in fighting fires outside the town and in the county?

(A.G.) G.S. 160-238 authorizes towns to make contracts to furnish protection against fire within an area of not more than 12 miles from the city limits. This section was amended by Ch. 669, S.L. 1947, to provide protection for the fire departments in answering calls for service outside the municipal limits. Article 3 of G.S. Ch. 69 authorizes counties to accept the benefits of this article and to appropriate and levy taxes for

the purpose of carrying out any contracts with respect to payment for services of volunteer fire departments within its boundaries.

The terms of the statutes should be, of course, complied with. By compliance with these statutes, I think the counties could justifiably make a contribution to the fire department in towns in consideration of fire protection for the people of the county.

#### G. Support of the Poor

##### 13. Poor relief

To George F. Lucas.

Inquiry: Who has authority to control the expenditures provided by a county for general relief and hospitalization, which is generally called the Outside Poor Fund?

(A.G.) It is my opinion that G.S., ch. 153, art. 13 and G.S. ch. 153-9 vest the control and expenditure of the monies in the Outside Poor Fund exclusively in the Board of County Commissioners. I know of no law that gives or vests any control of this fund in the Superintendent of Public Welfare.

#### VII. MISCELLANEOUS MATTERS AFFECTING CITIES

##### F. Contractual Powers

##### 5. Lease of city property

To Grover H. Jones.

Inquiry: A chamber of commerce desires to build an office structure on property owned by the municipality. The proposal is for the municipality to lease the property. Is such a contract legal?

(A.G.) Yes. The municipality could enter into the proposed contract. But, as was held in *Ketchie v. Hedrick*, 186 N.C. 392, a municipality could not donate or appropriate tax funds to a chamber of commerce even though such appropriation had been authorized by the legislature. The municipality must deal with the chamber of commerce on the same basis as it would any other individual or corporation. This raises the question of whether or not the municipality could lease the property without first advertising it and obtaining bids. The answer is "yes," for G.S. 160-59, which authorizes sale of property after thirty days' notice, to the highest bidder, seems to be limited to the sale of property and not the mere leasing of it.

##### II. Principal Courts

##### 15. Fines, penalties and forfeitures

To A. J. Maxwell.

Inquiry: Where an arrest is made by a town policeman, and the defendant is required to post bond for trial, but fails to appear for trial, can this money be used as court costs where no warrant was issued and no trial held?

(A.G.) I do not think that any money posted in the form of appearance bond can be used as court costs when no warrant was issued and no

trial held. Of course, a bond can be forfeited and collected without a trial; but the case must be called and the nonappearance of the defendant entered of record. Unless a warrant is issued and a definite charge made, no criminal action has been officially instituted and no charges have been officially preferred which the defendant is required to answer.

#### X. Ordinances

##### 1. Validity of ordinance

To Lucy Z. Peterson.

Inquiry: Do any municipalities in North Carolina collect a 1% sales tax on real estate sales?

(A.G.) I do not know of any municipality in the state which imposes such a tax. G.S. 160-56 provides that a board of commissioners may annually lay a tax on all trades, professions, and franchises carried on or enjoyed within the municipality, unless otherwise provided by law. Since this provision authorizes an annual tax, there might be some doubt whether a municipality would have the power to levy a tax such as you indicate, since the transaction tax would not be an annual tax.

#### VIII. MATTERS AFFECTING CHIEFLY PARTICULAR LOCAL OFFICIALS

##### F. County Treasurer

To Guy L. Houk.

Inquiry: The federal government under act of congress provides money for child feeding programs in the schools. The money is sent to the treasurer of the county who disburses the funds for the purposes imposed. The treasurer operates on a fee basis. Can he collect a commission for disbursing federal funds?

(A.G.) Such funds are appropriated by the congress, to be paid to the states, to be disbursed by the state educational agency, in accordance with such agreements, not inconsistent with the provisions of the act of Congress of June 4, 1946, codified in USCA., Ch. 13 (Cumulative Annual Pocket Part 1946). I find no provision in the act limiting the right of the county treasurer or other persons handling such funds with respect to compensation for so doing. G.S. 115-8 provides that the compensation of the county treasurer for handling county school funds shall not be in excess of 2%, to be fixed by the county board of education. Under this statute, I think that the county board of education would have the authority to determine whether or not compensation should be paid to the treasurer for handling of the federally authorized funds.

The same ruling would apply to use of federal funds for veterans training program. The federal funds, once they are granted and come into the county for the use of designated purposes, are no longer federal funds, but are funds of the county to be ap-

plied in accordance with federal specifications.

##### 39. Motor vehicle law

To Clyde A. Shreve.

Inquiry: Is the driver of a vehicle criminally liable under G.S. 20-166(d) for failure to report an accident while operating his own motor vehicle when he is the sole occupant, was not involved in accident with any other person, and where sole property damage was to his own property in excess of \$25.00?

(A.G.) Probably yes. I am unable to say whether the legislature intended to make the failure to file in a case such as yours a criminal offense. However, as the statute is worded, a report of such accident seems to be required.

##### 60. Powers of an officer

To T. R. Miller.

Inquiry: Under what conditions does an officer have the right to search an automobile without a warrant for liquor or stolen goods?

(A.G.) I think he can search a car for the whiskey when he sees the liquor or when he has absolute personal knowledge which is acquired through the sense of hearing, seeing, smelling, tasting or touching. For a discussion of the right to search on absolute personal knowledge see *State v. Godette*, 188 N.C. 497. As regards search for stolen goods, I do not think you have the right to search an automobile without a search warrant upon mere suspicion, particularly where no arrest in contemplated upon definite charges.

Inquiry: Under what circumstances may an officer enter a person's home for purposes of making an arrest without a warrant?

(A.G.) This question is answered by G.S. sec. 15-44: If a felony or other infamous crime has been committed, or a dangerous wound has been given and there is reasonable ground to believe that the guilty person is concealed in a house, it shall be lawful for any sheriff, coroner, constable, or police officer, admittance having been demanded and denied, to break open the door and enter the house and arrest the person against whom there shall be such ground of belief. As to when an officer can break open a house for the purpose of arrest when he has a warrant founded on a breach of the peace, see *State v. Mooring*, 115 N.C. 709.

##### 69. Concealed weapon

To George A. Gash.

Inquiry: A person carries a pistol in the glove compartment of his car. Would he be guilty of violating the statute against carrying concealed weapons?

(A.G.) Courts have held in many cases that it is a question of fact to be determined by the jury. Held in *State v. McManus*, 89 N.C. 555, that if weapon is within reach and control



of defendant, he has violated the statute. It is my opinion that if a person carried a weapon in the glove compartment of his automobile, the door to the compartment being closed, this would be a violation of the law.

**S. Mayors and Aldermen**  
**8. Costs and fees in Mayor's court**  
 To A. J. Maxwell.

(A.G.) I do not find any statute which makes it unlawful for the mayor of a town to fail to keep a docket of the cases tried by him. It is customary, however, for mayors to keep such dockets for their own protection. It is required by law that the mayor properly pay over and render a true account of the fines and costs collected by him. If this is not done, I think a mayor could possibly be convicted under G.S. 14-230; and under this statute, if it could be proved that the mayor wilfully and corruptly refused to discharge his duty in this respect, he could be removed from office.

#### MUNICIPAL TAXICAB REGULATION

For distribution in connection with his lecture to officers attending the police procedure school recently conducted by the Institute of Govern-

ment, Lieutenant W. A. McCall of the Charlotte Police Department prepared a copy of Charlotte's taxicab ordinance, and an outline of the procedure used by the department in carrying out the provisions of this ordinance.

Copies of the outline and ordinance may be obtained by any municipal official by writing the Institute of Government.

### Tax Supervisors Meet

(Continued from page 4)

generally agreed that its provisions would be beneficial in insuring that businesses operating in more than one county did not escape taxation through lax reporting of their inventories.

#### Plans for 1948

On Thursday morning before the business session Mr. Albert Coates, Director of the Institute of Government, presented for approval the program that the Institute is working on for the coming year. It is centered around two points, the regular listing and assessing that will take place in

January, and the quadrennial reassessment that is to take place in many counties before the end of 1949.

In connection with the 1948 listing period, the Institute of Government with the cooperation of Mr. Troy Short has prepared brief sets of instructions for use by list takers. It was unanimously agreed that each tax supervisor in the State would hold a school for his list takers during the third week of December this year at which time he would distribute these instructions, go over them in detail with the list takers and amplify them as he sees fit. The purpose is to impress upon the taxpayers of North Carolina the fact that tax supervisors are on the job and that the men and women who list and assess their property know what they are doing.

It was also announced that the Institute of Government is making every effort to arrange at least one short radio program, if not more, to be broadcast over North Carolina stations during the January listing period, reminding citizens of their

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duty to list their property for taxation and urging them to get it done early.

In connection with the long-term plans for conducting quadrennial reassessments Mr. Coates outlined the work on which the Institute is already embarked. The plan is to study all the assessment systems now being used in the counties of North Carolina, see how they can be improved, and prepare a set of instructions for listing and assessing real and personal property in this State that can be used in every county. The essential element of this guidebook will be aimed at showing a county how it can achieve the benefits of a scientific system of assessment without having to hire outside help and without having to incur expenses that today make scientific assessment a financial impossibility in 90% of our counties. Admitting that this is a long-term project, Mr. Coates indicated that with the cooperation of the State Board of Assessment and the Department of Tax Research there is little reason why this guidebook cannot become a reality within the year.

Once the guidebook is written, the Institute wants to assist counties in making the system work. To this end counties will be urged to send the men and women who will be concerned with their reassessment programs to an intensive series of classes and field demonstrations that will be conducted for the purpose of showing the interested personnel how to make the system work.

#### Business Session

It was learned shortly before the meeting that Mr. Eugene Irvin, Rockingham Tax Supervisor and president of the Association, would be unable to attend on account of illness. In his absence Vice President M. L. Laughlin, Edgecombe County, presided at the business session. The Association passed resolutions expressing regret at Mr. Irvin's illness and wishing him a speedy recovery, as well as resolutions extending sympathy to the families of J. Arthur Henderson and John H. Coward, veteran tax supervisors in Mecklenburg and Le-noir Counties who have died since

the last Association meeting. There were additional resolutions expressing appreciation to Commissioner Gill, Mr. Bethune, Mr. Abbott, Mr. Suiter, Mr. Coates, Mr. Lewis, the Institute staff and to the Carolina Inn for their participation and assistance in the program. The final order of business was the election of officers for the coming year. The nominations committee headed by Mr. J. E. Haynes of Rowan County presented the following names and they were elected without a dissenting vote: President, M. L. Laughlin, Tax Supervisor of Edgecombe County; first vice president, C. E. Gwin, Tax Supervisor of Catawba County; and second vice president, Miss Maida Jenkins, Tax Supervisor of Moore County.

### Revaluation in Duplin

*(Continued from page 8)*

the appraised values 25% horizontally for 1947 values.

Many values were raised; some were reduced, and many remained about as they had been.

In one of the smaller townships in which values were comparatively low prior to this reassessment, out of 304 farms appraised—the value of 17 was left about as it was; 29 had the valuation reduced and 258 were raised.

In one of the larger townships in which values were highest in the county prior to the equalization program, out of 903 parcels appraised—the valuation on 178 was left about as it had been; the valuation on 251 was reduced and 474 were raised.

The following letter was mailed to all real estate owners in the county advising them of their 1947 tax valuation:

"All real property in the county has been recently reassessed under an equalization program as required by our tax laws. Every effort has been made to equalize land values. Property has not been put on the books at today's selling price. The appraised value is less than today's market value. The Board of County Commissioners has reduced the appraised value 25%.

"The maximum assessed value expected under this equalization program is \$12,000,000 less than the total assessed valuation of the county in 1920, even though we now have on the books all of the improvements that have been made during the past 25 years.

"There had been no reassessment of all property in the county for the past 15 years. The law contemplates quadrennial reassessments. Values were not equalized. Land, that today is good farming land, was on the tax books as cut-over woods land. Many, many houses and buildings that have been erected during the past several years had never gotten on the tax books.

"An increase in the total assessed valuation of the county is anticipated. This is essential in order to provide for necessary additions to school buildings, equipment and repairs. Our population has increased over 20% since 1930. Very little building has been done in the county for schools during the past 10 to 15 years. The 12th grade has been added and this keeps pupils in school a year longer.

"It is only fair that we should have a reasonable valuation with a reasonable tax rate, rather than a low valuation that is not equalized and a very high tax rate. The governing body of the county will surely endeavor to keep the tax rate reasonable. The

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Board of Commissioners has assured us that the 1947 tax rate will be reduced.

"Your 1947 real property tax valuation is as follows:

Name	Address	Township Acres or Lots	1947 Value
------	---------	------------------------	------------

"If, after due consideration, you feel that your 1947 property valuation on any of your property is not equalized with that of your neighbors and with other similar property, kindly advise me by return mail, on or before (a given date), and you will be notified of a date that the County Board of Equalization and Review will hear you in respect to the valuation of such property. Only errors or justified corrections can be made."

At the bottom of this letter the following section of the Machinery Act was copied:

#### MACHINERY ACT

##### Article V

Section 500. "All property, real and personal, shall as far as practicable, be valued at its true value in money, and taxes levied by all counties,—shall be levied uniformly on valuations so determined. The intent and purpose of this Act is to have all property and subjects of taxation as-

essed at their true and actual value in money, in such manner as such property and subjects are usually sold, but not by forced sale thereof, and the words "market value," "true value," or "cash value," whenever used in the tax laws of this State, shall be held to mean for what the property and subjects can be transmuted into cash when sold in such manner as property and subjects are usually sold . . ."

#### Public Reaction

After due advertisement of the meeting, and the foregoing letter having been mailed to each taxpayer, the County Board of Equalization and Review had less than 150 complaints. I think that this small number of complaints was attributable to the good job done, and to the newspaper publicity given throughout the equalization program. We endeavored to keep the plan and purpose of the program before the people.

Each of the complaints was investigated by a committee appointed by the Board of Equalization and Review, assisted by the county committee. About 50 needed adjustments were made.

In the future, we expect to use the

same methods and rules in appraising new buildings and changes in property as were used during the reassessment. The county committee will continue to assist the Board of Equalization and Review with its work in equalizing values.

Real property values under this equalization program were increased \$3,984,406, or 32.24%.

We also endeavored to get a better listing of personal property in 1947. Personal property values increased \$1,348,835, or 30.74%. The total valuation for the county in 1947 is \$23,635,214, a total increase of 29.27%. Corporate Excess valuations did not increase as much as other values this year, but these had not been reduced as much as the values on real property.

The work necessary and the expense involved in making a revaluation of each individual property in the county was tremendous, but I am confident that it has brought about equalization to the taxpayers of the county, and is justified, because all of those who did the job worked together with one thought in mind—that of arriving at a uniform valuation of all classes of property.

## Law Enforcement and Public Relations

*(Continued from inside front cover)*

the violation is and have obtained his name and address, ask courteously, "May I see your driver's license?" Never argue with a motorist. Save the arguments for the courtroom.

Your appearance is another important matter. As with the military forces, the whole State Highway Patrol is judged by the impression individual officers and men create. A patrolman who is careful about his uniform, his attitude and conversation, makes public good will toward himself and the entire department.

His mental attitude is also particularly significant—mental attitude toward the job, toward superiors and toward the public. Friendliness and willingness to serve are also requisites.

Like public officials, a highway patrolman when he takes his oath, waives certain privileges of the private citizen. In his private life, therefore, the thoughtful patrolman will conduct himself so as to set a good example

for others. His personal reputation is public property. He, therefore, must guard it. He must ask himself: "How will this look to the public?" "Will this act cause the public to think ill of the highway patrol?"

We expect you prospective patrolmen—as well as all old members, to be efficient—and to show it. Courtesy and a friendly manner need not interfere with an efficient, business-like attitude. When it becomes necessary to arrest a violator of the law, maintain a positive, pleasant but wholly impersonal attitude. Patrolmen should never unnecessarily embarrass an offender. If a violator resists arrest, it is certainly proper to use whatever legitimate means are required to take him into custody. But it is the province of a court, not the patrolman, to determine the guilt or innocence of a person or to fix a penalty. Enforcement, not punishment, will be your duty.

The State Highway Patrol is called upon to do many things that result in inconvenience—things that have to be done. Officers should remember that their public consists of human beings and that human beings think

more with their feelings than with logic. Therefore, the patrol must work out ways to perform disagreeable tasks as agreeably as possible. Sound business-like public relations, coupled with other factors in patrol efficiency, will result in public praise.

Remember, as you assume your duties, that service is all you have to sell and sell that well. Along with your work, throw in extra barrells of courtesy. It doesn't cost a cent, but it will be your strongest selling point.

Public relations is the shaping of a professionally sound and honest system for getting along with people. Good public relations is a sound product presented to the public in a civilized and friendly manner. It is not trying to fool people. They won't fool for long. Public relations is a searchlight, not a camouflage. Its representations must be true. Public relations is judgment in the business of getting the public on your side.

Without it, as Mr. Lincoln once observed, you can do nothing at all—With it, your other skills of enforcement become triple brass with the legions of the public behind you!

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