

Popular Government

December 1951

INSTITUTE OF GOVERNMENT
Chapel Hill, N. C.
November 9 and 10, 1951

ADDRESSES TO
PROBLEMS SUGGESTED FOR DISCUSSION AT ANNUAL MEETING OF
THE TAX COLLECTORS ASSOCIATION

Tax Records

1. How long must the tax supervisor retain old abstracts and enroll books?

The tax supervisor must keep all tax records (1) as long as they have any legal validity as the basis for the county's claim for taxes, (2) as long as the State Department of Archives and History feels they should be kept for historical purposes, and (3) as long as the county commissioners decide they should be kept. This is the best answer, but there is more to it than this.

Thus the first question the supervisor must determine is who the records cross to have legal validity for establishing a claim for taxes. In most counties the tax collector cannot make tax liens against real estate, cannot collect taxes, and cannot furnish later than the records.

THE ASSESSMENT OF REAL PROPERTY FOR TAXATION IN NORTH CAROLINA

Henry W. Lewis

INSTITUTE OF GOVERNMENT
The University of North Carolina
Chapel Hill

BULLETIN SERIES JUNE 1951

1951 LEGISLATION AFFECTING PROPERTY AND DOG TAX ADMINISTRATION

INSTITUTE OF GOVERNMENT
Chapel Hill, N. C.
October 9, 10, and 11, 1951

ADDRESSES TO
PROBLEMS SUGGESTED FOR DISCUSSION AT ANNUAL MEETING OF
THE TAX COLLECTORS ASSOCIATION

Tax Collection Awards

1. How long must a tax collector keep old enrollments and tax receipts on file?

The tax collector must keep all collection records (1) as long as they have any legal validity as the basis for collecting a tax claim, (2) as long as the State Department of Archives and History feels they should be kept for historical purposes, and (3) as long as the governing body of the county or city decides they should be kept. This is the best answer, but there is more to it than this.

The Machinery Act says nothing about the question. The collector must first find out what the records cease to have any legal validity for establishing a claim for taxes. In most counties and cities the collector cannot sell tax liens.

INSTITUTE OF GOVERNMENT
The University of North Carolina
Chapel Hill

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PROPERTY TAX COLLECTION IN NORTH CAROLINA

By Henry W. Lewis

INSTITUTE OF GOVERNMENT
The University of North Carolina
Chapel Hill

PROBLEMS SUGGESTED FOR DISCUSSION AT ANNUAL MEETING OF THE TAX COLLECTORS ASSOCIATION

Assistant Director: Albert Carter, Director

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Spencer A. Ligon, Jr.
John Alexander Robinson

Ernest M. Hadden, Jr.
William E. Fox
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Basil Page Thomas

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THE CLEARINGHOUSE

Road and Highway Progress Report

To date, more than two-thirds of the road paving and about one-third of the road stabilization planned from the proceeds of the \$200,000,000 bond issue for secondary roads has been completed. About 8,000 miles of farm-to-market roads have been paved and another 12,000 miles have been stabilized—graded, drained, and treated with crushed stone. If all goes well, 1952 should see the completion of the total program: 12,000 miles of paving and 35,000 miles of stabilization. Since 5,000 miles of the total of 52,000 miles of secondary roads were paved prior to 1949, the result will be a secondary road system that is one-third paved and two-thirds stabilized.

The \$200,000,000 bond program has benefited the primary system as well. Money which otherwise would have gone to the secondary roads has been used to modernize the primary system. About 1,500 miles of the State's 10,500 miles of primary highways have been paved, re-surfaced, or widened in the past two and one-half years, and at the present time 108 construction projects are underway costing about \$31,000,000. An additional 61 projects have been let to contract, but half are bridge construction projects which may be delayed because the national defense program has reduced the steel tonnage available for highway work. The State, however, still needs to spend about \$300,000,000 to modernize its primary highway system, according to a recent study by the Highway Commission.

The shortage of steel, which may affect the highway construction program in this State, is already affecting other states. The result has been a cut back in highway construction. But while highway construction is slowing down, traffic volumes are increasing; the Bureau of Public Roads estimates that traffic volumes will increase at a rate of 4% a year for 10 to 15 years. If a reduced construction program is combined with increased traffic volumes, the inevitable result, according to many observers, is increased accident rates.

Salute!

This month POPULAR GOVERNMENT salutes:

City Manager Roy L. Williamson of Rocky Mount who was elected President of the North Carolina League of Municipalities for the coming year at the recent annual convention in Winston-Salem . . .

The staff of the North Carolina League of Municipalities on the success of its annual convention . . .

Mr. R. A. Thomas, Director of the Department of Public Works in Winston-Salem, for whom the Board of Alderman has named the city's new filtration plant in recognition of his more than thirty years of service in the city government . . .

Mrs. Hedwig A. Love, who recently retired after twenty years of service as town clerk in Waynesville . . .

Mr. B. E. Grant, Bertie County Farm Agent, who has recently been appointed by the United States Department of Agriculture to help develop an agricultural program in Greece under the Marshall Plan. He has been granted a two-year leave of absence by the county.

Spray Incorporated

The municipal Board of Control ordered the incorporation of Spray as a town on November 13 and called for the first town elections to be held on December 15. The Board, composed of Attorney General Harry McMullan, Utilities Commission Chairman Stanley Winborne, and Secretary of State Thad Eure, reached its decision following two spirited public hearings and a flurry of petitions and cross-petitions involving proponents and opponents of incorporation.

The Rockingham County industrial center has been growing rapidly and the need for more government services became apparent. Steps were taken in the summer for the issuance of bonds by the Spray Sanitary district to provide water and sewage services, but before the election could be held on the bonds further steps were taken to secure incorporation of the area. A split opinion developed as

Gifts to Cities

Two North Carolina cities recently received substantial gifts of a permanent nature.

On September 14 the Winston-Salem Board of Aldermen formally accepted the homeplace of Mr. and Mrs. William Neal Reynolds which had been left by will to the city and Forsyth County in trust as a park to be known as "The William and Kate B. Reynolds Memorial Park". At the same time the board passed a resolution of respect upon the death of Mr. Reynolds.

On September 19 The Wilmington City Council accepted from the Wilmington Light Infantry the deed to the armory owned by the Wilmington Light Infantry and which was no longer suitable for military purposes. Under the provisions of the deed the building is to serve as a perpetual memorial to the WLI for use as a public library or for other general municipal purposes, and the architectural features of the building will be preserved. In case the building is ever destroyed by fire, the city has agreed to restore the building to its present state.

An Institute of Government guidebook, "The Assessment of Real Property for Taxation in North Carolina," by Henry W. Lewis, Assistant Director of the Institute, has recently been translated into Japanese. The theories and procedures recommended in the guidebook are being used as the basis of property tax assessment in Osaka, the chief industrial city of Japan. Osaka had a 1940 population in excess of 3,000,000.

to which system of government would provide the needed services most effectively as well as inexpensive—a town government or the sanitary district—and the dispute was thoroughly aired in the two hearings before the Board of Control. Eventually the Board found that 748 of the town's 1,023 property-owners and 976 of the 1,554 qualified voters had petitioned for incorporation, the necessary majorities under G.S. 160-197.

Property in the new town is listed at \$1,677,681 for individuals and \$5,078,566 for corporations.

League of Municipalities Convention

Over 400 officials from North Carolina cities and towns attended the annual meeting of the North Carolina League of Municipalities on October 24 to 26 in Winston-Salem.

City Manager Roy L. Williamson of Rocky Mount was elected League President for the coming year at the business session on Thursday and took over the gavel from retiring President Ben Cone of Greensboro just before the convention adjourned on Friday. Other officers elected were Mayor J. O. Tally, Jr., of Fayetteville, first vice-president, and City Manager H. L. Burdette of Hickory, third vice-president. In addition 12 directors were named, one from each League district.

The sessions were opened on Wednesday, October 24, with a welcome from Mayor Marshall Kurfees of the host city and a keynote address by Dan K. Edwards, Assistant Secretary of Defense, former Mayor of Durham, and a former vice-president of the

League. Edwards explained the role that cities must play in assisting the national defense effort.

Thursday morning's sessions were broken up into group meetings for mayors and city managers, city clerks and tax collectors, municipal finance officers, city attorneys, recreation directors, and city planners. The mayors and city managers had a full program with a discussion on the fluorination of water supplies by City Manager Henry Yancey of Charlotte and Dr. R. Red Hunt of Rocky Mount, president of the North Carolina Dental Society, a discussion of federal legislation by Fred Schuckman, director of the Washington office of the American Municipal Association, and a report on plans for further in-service training of municipal officials by Albert Coates of the Institute of Government.

Hugh H. Clegg, assistant director of the Federal Bureau of Investigation, talked on law enforcement at

the annual luncheon on Thursday, and in the afternoon James S. Burch, statistical engineer with the State Highway and Public Works Commission, and W. F. Babcock, professor of civil engineering at North Carolina State College, discussed the provisions of the Powell Bill.

Past presidents of the League were honored at the annual banquet on Thursday night. Following additional group sessions on Friday morning, the meeting was closed in a general session featuring three speakers. E. Z. Jones, state director of civil defense, reported on civil defense preparations; Nathan Yelton, secretary of the North Carolina Local Governmental Employee's Retirement System and state agent dealing with the Federal Social Security Board, reviewed participation by North Carolina cities in the Social Security program; and W. E. Easterling, secretary of the Local Government Commission, briefly discussed some aspects of municipal finance.

New City Ordinances

Among the new ordinances recently received by the Institute of Government from North Carolina cities and towns are the following:

Winston-Salem. Amending the ordinance relating to the rates to be charged by taxicabs. The rates were increased from 35 cents for the first mile and 10 cents for each additional half-mile to 35 cents for the first half-mile inside the city, and for outside-city trips an extra charge of 10 cents for each half-mile or part thereof outside the city limits was approved. These increases make the Winston-Salem rates among the highest charged in a survey of rates in seven other North Carolina cities made by the Associated Press. Charlotte and Raleigh permit 35 cents for the first mile and 10 cents for each additional half-mile; Durham has a charge of 50 cents anywhere in town and High Point one of 60 cents anywhere in town; Gastonia has a 50 cent maximum; Asheville permits a charge of 50 cents for the first zone (about 1½ mile radius from the city hall) and 75 cents and \$1.00 for additional zones; Greensboro has a rate of 50 cents for the first passenger and 10 cents for each additional passenger in the first zone, 60 cents for the first passenger and 10 cents for each additional passenger in the second zone,

Transfer of Appropriations

The problem of transfers of appropriations was one of the topics discussed by the municipal finance officers at the October convention of the League of Municipalities in Winston-Salem. Two questions were raised: (1) May authority be delegated to the city manager or other officer to make transfers of appropriations, or must the governing body authorize each transfer itself? (2) Should a transfer be made by ordinance or resolution? A letter was written to the Attorney General, raising these questions with him.

The Attorney General ruled, in connection with the first question, that a transfer of appropriation could only be authorized by the governing body. G.S. 153-127, as made applicable to cities and towns by G.S. 160-

and 70 cents for the first passenger and 10 cents for each additional passenger when a cab goes from one zone to another and back again; the Greensboro ordinance has several provisions to take care of special situations.

Greensboro. Amending the license tax provisions to levy an annual tax of \$200 on persons engaged in the selling of fortified wine at retail for consumption on or off premises.

410, requires that transfers of appropriations between funds be authorized by the governing body. The Attorney General made it clear that in his opinion the same procedure must be followed in the case of transfers within a fund. Thus, no appropriation can be transferred from the police department to the fire department, for example, without the authorization of the governing body. Moreover, the Attorney General added that this authority could not be delegated to any other officer, even in the case of transfers of small amounts.

In connection with the second question, the Attorney General stated that he believed that the authorization of a transfer of appropriation should be contained in an ordinance. Since the original appropriations were contained in the "appropriation ordinance", the transfers, which in effect amends the appropriation ordinance, should properly be called an ordinance. He stated, however, that if the transfer were made by "resolution," its effect would probably be the same.

The ruling on transfers of appropriations would be applicable to counties, although such transfers would be authorized by resolutions.

Notes From Cities In Other States

City Managers

The city managers' department of the League of California Cities recently administered an examination for municipal administrative assistants to 89 persons, most of them now employed in city government. From the consolidated results of the examination a statewide eligibility list of administrative assistants will be prepared to provide employing cities with a list of qualified persons for the job of administrative assistant. The managers hope to establish a definite recruitment procedure for qualified applicants in municipal administration. The examinations included written tests, individual interviews before a board of managers, and a group oral interview in which the examining board brought five candidates together for a group discussion.

Council Meeting Broadcasts

The New Jersey Superior Court, Chancery Division, issued a manda-

tory injunction on September 24 requiring the city council of Asbury Park to grant a radio station the right of broadcasting a public hearing conducted by the council. The hearing concerned a proposed ordinance authorizing a referendum on a luxury tax, and permission had been denied the radio station by the city manager after a telephonic poll of the council. The right of the radio station was held to be within the free press guarantees of the U. S. and state constitutions, and the court answered the city's contention that the broadcast would interfere with the orderly conduct of the hearing by saying that as long as the broadcasting did not interfere with the expeditious procedure of the hearing, there was no reason to exclude the station.

Miscellaneous

Milwaukee, Wisconsin is using tachographs—which provide a written record of vehicle speed, distance,

stops, whether the motor idled or was turned off on stops and the time each operation was taking place—on all of its garbage trucks . . . Grand Junction, Colorado, does not bill all of its water customers at the same time, but divides the town into zones and bills customers according to zones . . . Atlanta, Georgia, which disposes of 80% of its refuse by incineration, recovered 5,200 tons of tin cans from 110,000 tons of burned refuse in a recent year, and sold the burned cans to a silicon alloy manufacturer for \$87,129.

Frederick, Maryland, has finally made the last payment on a loan of \$200,000 secured from five of the town's banks on July 4, 1864, to pay the ransom demanded by Confederate General Jubal Early in his famous raid through Maryland to Washington. Repayment of the debt has cost the town about \$600,000 in interest and efforts to secure re-imbursement from Congress have been unsuccessful.

Water Fluoridation

Fluoridation of city water as a means of helping combat tooth decay is under discussion in a number of North Carolina cities and towns this year. First North Carolina municipality to take the step was Charlotte, where fluoridation was inaugurated in 1949 following a lengthy educational program carried out in the community under the leadership of Dr. Zachary M. Stadt, dental health officer in the city health department. During the summer just past Durham nearly became the second North Carolina city to add fluorine to its water, when the city council first adopted and then rejected a resolution to that effect. In the late summer Chapel Hill commenced study of proposals to add fluorine to its water. In October the Harnett County board of health gave its approval to fluoridation of Dunn's water supply, and an educational program to acquaint the citizens of the community with the proposed project was undertaken by local dentists. During the same period it was reported to Warrenton's governing body that fluoridation of the municipal water supply would have to be postponed until Warrenton has acquired a central water plant. Later in October fluoridation was formally approved by the governing boards of Rocky Mount, Fayetteville and Southern Pines, and steps were begun to acquire the necessary equipment.

Street Aid Developments

The Attorney General has recently issued a ruling on the payment of right-of-way costs by cities and towns in connection with street widening projects undertaken by the Highway Commission on streets for which that commission is responsible. The ruling covers two situations:

(1) Where the street is being widened to make it the same width as the adjacent rural road or where a new street is being built which will be the same width as the adjacent rural road, the city or town must pay one-third of the right-of-way costs and must pay no more than one-third.

(2) Where the street is being widened or newly constructed to a width exceeding that of the adjacent rural road, the city may still pay no more than one-third of the right-of-way costs, but it may agree to pay the cost of paving the extra width beyond the width of the adjacent road if it is so desires.

Street projects in Greensboro and Charlotte have recently been planned by the Highway Commission under an agreement whereby the city would pay all of right-of-way costs, and the commission in return would make the street 64 feet wide and lay down curb and gutter. Highway

Commission officials believe that the extra city right-of-way payment made by the cities would be about equal to the paving costs of the extra width. Under the Attorney General's ruling, the city would pay only one-third of the right-of-way costs plus the cost of paving that portion of the street width which is in excess of the width of the adjacent rural road. The result would be a total payment probably equalling the payment under the original agreement to pay the entire right-of-way costs.

The Highway Commission has taken another step to aid cities and towns. In its September 28th meeting, the chairman of the commission called attention to the "numerous requests for advice and help on engineering problems in the smaller cities and towns." He recommended "that the engineering personnel of the State Highway Commission be instructed to render whatever assistance possible in an advisory or consulting capacity." This recommendation met with the general approval of the commission, and the engineering personnel was instructed to render such assistance. Town and city authorities may take advantage of this new policy by calling on their division commissioner or division engineer.

Notes from North Carolina Cities

New Officials

George R. Trotter has been named as acting city manager for **Morganton** succeeding Claud H. Helms . . . J. L. Williamson of the Richmond, Virginia, Police Department, has been appointed **Greensboro's** new chief of police, succeeding John E. Oakes, retired.

Reports

City Manager Robert H. Peck of **Mooreville** has issued an annual report covering the operations of the town for the fiscal year 1950-51, the first year of the council-manager form of government. Charts, pictures, and short reports are used to show progress made, the functioning of the departments in the town government, and an accounting of public funds received and disbursed during the year. Note is made of the fact that the town plans to build a badly-needed new town hall during the next fiscal year . . . After a four-months trial period **Waynesville** town officials are voicing approval of the town manager system of government instituted by the council in July.

Construction

Wilson's board of commissioners has authorized the sale of \$850,000 in bonds to provide funds for the completion of five municipal projects—expansion of storm sewers, the construction of an additional fire station, the purchase of fire fighting equipment, enlarging of the filter plant, and expansion of the water main system . . . **Charlotte** has awarded contracts for beginning the construction of improvements at the municipal airport which will include the construction of a modern terminal building. The project will eventually cost around one million dollars, half of which will be paid by the city and half by the Civil Aeronautics Authority . . . **Raleigh's** city council has approved a contract with a local architectural firm to furnish plans for a new \$141,000 central fire station.

Building Regulation

Raleigh has extended the provisions of the city building code to the territory extending one mile in all directions from the corporate limits. The action will become effective on January 1. This action follows the action of the city in September in zoning all that area for industrial purposes.

Charges

Burlington's city council has placed itself on record as intending to reduce its sewer service charge from 50% of the monthly water bill to 25% of the monthly water bill as soon as the new sewage disposal plant is completed early in 1953, provided water consumption continues at its present rate. A large proportion of the revenue obtained from the charges is used for construction of the disposal plant.

New Jobs

The town of Tryon approved the establishment of ABC stores in the town during an October election and the board of commissioners has appointed a town ABC commission . . . **Winston-Salem** has created the position of head librarian for the new library to be built in the city.

Traffic and Parking

Two municipal parking lots opened by **Rocky Mount** this year have proved popular with city officials, down-town merchants, and motorists. The lots, which are metered, have a combined capacity of 162 automobiles. Both are asphalt surfaced. The city expects receipts from the meters to pay the cost of meters and improvements plus monthly rentals. The lots have been leased for five years, with options for a five-year renewal . . . A truck regulation ordinance has been distributed for consideration by the **Charlotte** city council. It restricts three-axle trucks and tractor-trailers to certain designated routes except when traveling to terminals or delivery points and prohibits such vehicles from entering a specified downtown congested district at all between 7:30 and 9:30 A. M. and between 4:30 and 6:30 P. M. The ordinance is based upon studies by the city traffic engineer last year . . . The **Greensboro** planning department has submitted to the city manager a traffic survey showing the need for wider traffic arteries around the central business district to alleviate congestion in the district.

Urban Redevelopment

Greensboro has joined the list of cities creating a Redevelopment Commission under the new state enabling act (Ch. 1095, Session Laws of 1951). Members will be named later. Meanwhile the newly-organized **Charlotte** Redevelopment Commission has had

several meetings with representatives of the federal Housing and Home Finance Agency concerning the redevelopment program.

Zoning

The preliminary draft of a proposed new zoning ordinance for **Greensboro** has been distributed to various city officials and interested persons for study and comment prior to consideration by the Greater Greensboro Planning and Zoning Commission. The ordinance, if enacted, will be as up-to-date as any in the state. It provides for nine classes of districts (three types each of industrial, commercial, and residential districts) and outlines their purposes in general terms in an introductory section, for the guidance of property owners, the Board of Adjustment, and the courts. Permitted uses in the various districts are shown by means of tables, making the ordinance easy to understand. Instead of following a cumulative plan, whereby all the uses in a "higher" classification are permitted in lower class districts, the ordinance permits only those uses which are appropriate to each particular type of district. Off-street parking is required for specified uses in all but the central business district, and off-street loading spaces are required in commercial and industrial districts. The ordinance would replace one enacted originally in 1926.

Raleigh's City Council has officially adopted an amendment to the zoning ordinance creating a new type of district, designated as an "Office and Institution District." The following uses will be permitted: (1) all uses permitted in a residence district; (2) government buildings and grounds; (3) eleemosynary (charitable) institutions; (4) office or studio of these professional and service occupations and agencies: accountant, architect, artist, broker, dentist, engineer, insurance adjuster, landscape architect, lawyer, physician, realtor, chiropractor, chiropodist, osteopath, masseur, optometrist. The first such district is located in Cameron Village near Rex Hospital.

Rain Ends Water Crisis This Year

The fall rains finally came, and the water shortage that had faced **Bur-** (Continued on inside Back Cover)

Notes from North Carolina Counties

New Hospitals

Construction of hospitals and plans for construction of hospitals have been in the news lately in a number of counties.

Johnson County has recently dedicated a new 100-bed Memorial Hospital. About \$1,250,000 was spent on the hospital and an adjacent nurses home. The county's share was provided through a \$275,000 bond issue; the State and federal governments provided the rest of the funds.

Duplin County voters recently approved a \$250,000 bond issue, to provide the county's share of a \$1,000,000 hospital building program. The rest of the money will come from the State and federal governments. The program includes a 50-bed hospital, a 25-bed nurses home, and a health center.

Anson County has employed a firm of architects to draw plans for a new \$750,000 hospital.

Iredell County is planning a \$750,000 bond issue to provide the county's share of a \$2,250,000 hospital building program. Two-thirds of the total would be used to construct a new 130-bed hospital in Statesville, and one-third would be used to enlarge Lowrance Hospital at Mooresville. The expenditure of the two-thirds in Statesville will be contingent upon the deeding of the H. F. Long Hospital in Statesville to the county by the board of trustees of the hospital, and the expenditure of the one-third in Mooresville will be contingent upon the deeding of the Lowrance Hospital in Mooresville to the county by the board of trustees of that hospital. The new hospital and the Lowrance Hospital will be leased back to the boards of trustees of Long and Lowrance, respectively, for 99 years, and the boards would then operate the hospitals.

Union County is planning a bond issue of approximately \$75,000 to pay the county's share of a new 59-bed nurses' home for Union Memorial Hospital.

Warren County has recently purchased adjacent sites in Warrenton for a new health center and a new welfare office.

Stokes County has been given a site near Danbury for a new hospital, and a \$340,000 30-bed building is planned. Of that amount, the county

would have to furnish about \$58,000 and the State and federal governments the remaining \$187,000. The county is trying to raise its share through donations rather than by means of a bond issue.

Transylvania County has under consideration the addition of a new wing to its hospital. The wing would cost about \$200,000, and the county's share would be approximately \$72,000. It would add 15 to 20 beds to the present capacity.

Wake County has abandoned a \$2,800,000 hospital building program, following disapproval of the program by the Local Government Commission. Under the program, \$2,000,000 would have been turned over to two private hospitals for the expansion of their respective hospital facilities, and \$800,000 would have been used to build health centers in the small towns of the county. The Local Government Commission disapproved the plan for turning over \$2,000,000 to the private hospitals, on the grounds that it entailed the application of public funds to private institutions. The commission suggested that the plan would have been acceptable if the hospital property had been deeded to the county, since the county would then have control over the proper operation of the hospital for the benefit of the public generally. The commission disapproved the plan for spending \$800,000 for health centers in the small towns on the ground that definite plans had not been sufficiently formulated.

School Construction Programs

Haywood County citizens will vote December 15 on bonds for school construction. The proposed issue totals \$2,000,000, about \$1,400,000 of which will be for schools in the county administrative unit and about \$600,000 for schools in the Canton administrative unit.

Scotland County is planning to ask the voters to approve a \$550,000 bond issue for school construction.

The **Macon County** Board of Education has recently asked the board of county commissioners for \$50,000 for school capital outlay. Of the total, \$15,000 would go towards providing equal educational facilities for negro children, and an additional \$6,000 would go for school buses.

The **Hertford County** superintendent of schools has asked a group of educational planners from the State

Department of Public Instruction to study the schools in the county. The group was asked to survey the building and repair needs of county schools and to estimate the cost of the needed work.

The **Forsyth County** board of commissioners is considering adopting a pay-as-you-go school construction policy. At the present time, about \$300,000 is available annually for capital outlay, and the board finds that more money is needed. Since \$5,000,000 in school bonds were authorized as recently as 1949, the board believes that another bond issue is out of the question. A possible answer being considered is to increase the present 60 cent tax rate by an additional 10 cents to provide between \$350,000 and \$450,000 annually; this would provide a pay-as-you-go program of about \$750,000 annually for school capital outlay. **Guilford County** has been appropriating \$1,000,000 a year for schools for several years, thus avoiding the necessity for issuing bonds for school construction.

Miscellaneous

Union County is planning a \$100,000 bond issue for constructing and equipping a building for the Union County library . . . **Wake County**, as a part of its program of making the capital county seat a model for county operations, has installed two new typewriter-bookkeeping machines, one in the auditor's office and one in the office of the clerk of superior court . . . The final public hearing on **Durham County's** new zoning ordinance are being held. The **Durham City** Planning Department, which played a large part in preparing the ordinance, expects the ordinance to be adopted by the first of the year . . . The grand jury meeting in **Franklin County** found upon inspection of a number of school buses that seven buses had serious mechanical defects. Upon receipt of the grand jury's report, the judge holding court ordered the sheriff of the county to keep the buses from being used until the defects were corrected. The next day, school officials appeared in superior court and assured the judge that the defective buses would be put into good mechanical shape immediately. . . A half dozen or more counties are presently engaged either in winding up revaluation of real property to take effect in 1952 or are preparing to start revaluation to become effective in 1953.

Rural Fire Protection

With the addition to their legal armory of a statewide act authorizing the formation of fire protection districts (Sess. Laws, 1951, c. 820), North Carolina counties are continuing to push forward in their quest for a solution to the rural fire protection problem. Watauga County was the first to try to take advantage of one provision of the new act, seeking the establishment of a rural fire department in cooperation with the State Department of Conservation and Development.

Forsyth County has an extensive new program under way. Under the urging of a vigorous two-man Fire-fighting Committee of the Board of County Commissioners, a network of volunteer fire departments is being formed over the county. New departments have been or are being set up in the Clemmons, Lewisville, Sedge Garden, Ogburn Station, South Fork, City View, Mount Tabor, and Mineral Springs-White Rock communities. These supplement existing departments at Kernersville, Rural Hall, Hanes, Walkertown, and Winston-Salem. The county pays volunteer groups \$800 annually, plus \$25 for each fire over 12 which takes them more than two miles from their bases. It will make three-year, interest-free loans of \$1,000 to communities desiring to purchase fire equipment. And it is carrying on a county-wide training program for volunteer firemen.

Forsyth County's efforts go beyond mere encouragement of these departments. It has purchased two major items of firefighting equipment, a rural fire truck carrying 450 gallons of water and a jeep fire truck carrying 200 gallons. The larger truck is to be housed in a station of the Winston-Salem department and will be available for use within the city when not otherwise needed. An elaborate plan of organization has been set up, and several permanent employees have been hired. The county budget for 1951-52 includes an item of \$17,000 for the purchase of the large truck and assistance to the community departments. The Commissioners expect to spend approximately \$9,000 annually once the program is in full swing.

Elsewhere in the state, **Perquimans County** has purchased a specially-equipped rural fire truck to be housed and operated by the Hertford

Fire Department. **Cumberland County** has agreed to pay Fayetteville \$7,500 annually for fire protection. New volunteer departments have been formed in many rural communities over the state, one of the more recent being the Summerfield Fire Department in **Guilford County**, which received a \$5,000 loan from the county for the purchase of equipment (under authorization of a special act: Sess. Laws, 1951, c. 95). A slightly different approach in **Surry County** was the formation of a Mount Airy Township Fire Protection Association. This association will raise money for the purchase of a truck to be turned over to the Mount Airy Fire Department for the protection of residents of the township. The Hickory city manager and fire chief recently appeared before the **Catawba County** commissioners and requested assistance in purchasing a new rural fire truck to serve an estimated 15,000 persons living within three miles of the city limits. The commissioners decided that the problem should be considered on a county-wide basis before action was taken. Neighboring **Iredell County** has furnished four trucks to departments in the county, and **Caldwell County** has furnished three.

Dog Control

Rabies has become a serious problem in Cleveland County, according to the county health officer. Twenty persons have been treated by the county health department this year after exposure to rabies and additional persons have been treated by private physicians. Ten dog heads have been found rabid upon analysis by the state laboratory. The health officer has suggested the following program to the board of county commissioners to meet the problem:

(1) The appointment of a full-time dog warden under the provisions of Chapter 931, Session Laws of 1951. The warden would act under the immediate supervision of the county health officer, and the cost of the office would be defrayed from the proceeds of the annual dog license tax (G.S. 67-5).

(2) The construction and operation of a dog pound under the supervision of the warden for the control of stray dogs.

(3) The conducting of annual cli-

Welfare Rolls Drop

Effective on October 1, 1951 Chapter 1019 of the Session Laws of 1951 provided for a lien on the property of recipients of old age assistance to the extent of assistance received. On the death of a recipient, his or her property would be taken over and sold to reimburse the county, the State, and the federal government to the extent of money paid to the recipient by each government.

As a result of the lien law, between 6,000 and 7,000 of the persons receiving old age assistance have taken their names from the welfare rolls, an overall reduction of about 10%. About 62,500 persons received old age assistance in September. Last year, about 300 of every 1,000 persons in this State 65 years old or over were receiving old age assistance.

The 1951 Revenue Act passed by the U. S. Congress contained a provision which some people insist will have a tendency to further reduce the number of people on public welfare rolls. Under the provision, the several states may decide for themselves whether or not to open the relief rolls to public inspection. For a state to open its rolls, state legislation is needed, so no rolls can be opened in North Carolina before the General Assembly itself decides what the state should do. Undoubtedly, the question will come up in the 1953 session.

In another attempt to reduce the number of persons on the old age assistance rolls, the Randolph County Welfare Board adopted a policy calling for the cancellation of old age assistance grants to persons who owned and operated automobiles and television sets. This policy, however, has been overruled by the State Board of Public Welfare, which announced, simultaneously with the overruling of the Randolph Board, that a new policy was being formulated for state-wide application and would be announced soon.

tics for inoculation of dogs against rabies.

(4) The education of the public to the dangers of and the damages done by rabies.

The board of commissioners was advised that a conscientious dog warden might well collect a sufficient amount of taxes on presently unlisted dogs to pay the costs of his office.

The Forsyth Health Board Case

In 1945 the legislature enacted a statute (Ch. 86, S. L. 1945) authorizing consolidation of the then separate health departments of Forsyth County and the city of Winston-Salem. Among other things the act stipulated that if the city and county health departments were consolidated, the new city-county health department was to be operated under a city-county board of health composed of seven members,—four to be city residents and three to be residents of the territory in the county outside the city.

The same year, pursuant to the terms of the act, the city and county governing boards entered into an agreement effecting the consolidation. Thereafter the consolidated department was supervised by the new city-county health board, which from time to time adopted health rules and regulations applicable to the whole county.

In 1950 the city-county board of health adopted the 1950 edition of the milk ordinance recommended by the United States Public Health Service, including a provision forbidding sale within the county of other than Grade A pasteurized milk. This provision applied to *all* milk — including buttermilk, which was being sold in small amounts as a profitable sideline by dozens of Forsyth farmers, along with the country eggs and vegetables they delivered to the housewife's door.

The buttermilk farmers' reaction was immediate, and their protests quickly grew into a full-scale "buttermilk rebellion." They held mass meetings; threatened to boycott Winston-Salem's tobacco market; and secured 4,000 signatures for their petition to the board of health, asking that the buttermilk regulation be rescinded.

The board, however, supported as it was by the opinion of public health experts throughout the country that unpasteurized buttermilk can be as great a public health threat as other unpasteurized milk, and by a long line of court decisions upholding such regulations as Forsyth's, stood its ground. The farmers went to court.

They lost in Superior Court, where their application for a restraining order declaring the ordinance invalid was dismissed by the judge, who found as matters of law: that the



By
**WILLIAM M.
COCHRANE**

Assistant
Director
Institute of
Government

city-county health board, if not a *de jure* board, was at least a *de facto* board "with lawful authority to adopt the ordinance in question"; and that the ordinance was reasonable.

But they won on appeal to the State Supreme Court, and the Court's unanimous decision excited the interest—and in some cases, the concern—of health officials all over the state.

Justice Ervin wrote the opinion in the case (*Idol v. Street*, 233 N. C. 730, 7 June 1951). It dealt with two questions: First, was Chapter 86 of the 1945 Session Laws invalid because of being repugnant to Article II, Section 29 of the Constitution, which forbids the General Assembly to pass local laws relating to health, and second, if the act was invalid, were the members of the city-county health board it undertook to create at least *de facto* officers at the time of adoption of the ordinance, so that the ordinance would be binding on the plaintiffs and the public?

Section 29 of Article II was approved as an amendment to the State Constitution in the general election of 1916, and was intended to cut down on the power of the General Assembly to enact local, private, and special legislation on a number of subjects, including health. The portion of it pertinent here reads as follows:

"The General Assembly shall not pass any local, private, or special act or resolution . . . relating to health, sanitation, and the abatement of nuisances . . ."

By way of introduction to his answer to the first question, Justice Ervin traced the history of the Constitutional amendment. "In thus amending their organic law," he wrote, "the people were motivated by the desire that the General Assembly should legislate for North Carolina in respect to the subjects specified as a single united commonwealth

rather than as a conglomeration of innumerable discordant communities. To prevent this laudable desire from degenerating into a mere pious hope, they decreed in emphatic and express terms that 'any local, private, or special act or resolution passed in violation of the provisions of this section shall be void,' no matter how praiseworthy or wise such local, private, or special act or resolution may be."

He observed that "A 'local act' is one operating only in a limited territory or specified locality," citing *State v. Dixon*, 215 N. C. 161, and concluded that "It cannot be gainsaid" that Chapter 86 is a local act, "for it operates only in Forsyth County and its county seat, the City of Winston-Salem."

Looking then to the substance of Chapter 86 and reciting the things it undertook to do with respect to consolidation and administration of health work in Forsyth County and Winston-Salem, under a board of health constituted differently from the county board of health provided for in the general laws of the state, he declared: "These things being true, it is clear beyond peradventure that Chapter 86 of the 1945 Session Laws is a local act relating to health. It necessarily follows that it is void for repugnancy to Article II, Section 29, of the State Constitution, no matter how wise or praiseworthy its provisions may be."

The second question posed in the opinion was whether the board members were *de facto* officers. The answer was in these words: "Inasmuch as the statute purporting to create their offices is unconstitutional, the members of the City-County Board of Health . . . were not lawful officers at the time of the adoption of the ordinance in question." Citing many cases, Justice Ervin concluded:

"As Chapter 86 . . . is void, the offices it undertook to create never came into existence. In consequence, the members of the City-County Board of Health . . . were not officers *de facto*, and the ordinance in controversy is without validity."

This result meant that not only was the milk ordinance invalid—it meant also that (1) every other Forsyth County health regulation which had ever been adopted by the city-county

(Continued on page 13)



1951 Conference of County Tax Supervisors

Meeting in annual session at the Institute of Government on November 9 and 10, the Tax Supervisors Association of North Carolina set a high goal for 1952. By unanimous agreement the county tax supervisors decided to set aside Monday, December 17, 1951, as instruction day for township list takers in every county in the state.

Mindful of the fact that the Machinery Act, under which the property tax is administered, impels the tax supervisor to call his list takers together for instruction prior to each annual listing of property, the Association delegates took action to make their instruction for 1952's listing a cooperative effort. It was decided that December 17 is the most suitable date for each county to hold its meeting, and every effort is being made to insure that every one of the one hundred counties in North Carolina participates on that day.

The Institute of Government's part in this program is to make available to every county brief sets of instructions for list takers and assessors.

These instructions were presented at the November conference and met with general approval. Every county tax supervisor has been given the opportunity to order as many copies of this publication as he feels he will need. Most of them plan to put a copy in the hands of each list taker.

This year's meeting of the Association saw attendance at a new high. Tax supervisors, county commissioners, other county officials, and guests swelled the attendance above the 100 mark. Representation spread from Hyde and New Hanover in the East to Watauga and Buncombe in the West. For eight full hours the officials worked together on a series of questions illustrative of the most common and most difficult situations presented to them in administering the property tax laws. Copies of these questions and the answers agreed upon have been mailed to every tax supervisor in North Carolina and to every county attorney in the hope that they will be of assistance in keeping tax administration uniform and correct.

For the year 1951 Mr. J. E. Haynes of Rowan County has served as president of the Association, and much of the success of the November meeting resulted from his efforts. The first vice president for 1951 was Mr. R. P. Spell of Sampson County, and the second vice president was Mr. Rufus A. Grier of Mecklenburg County. At the opening session of this year's conference President Haynes appointed a nominating committee composed of Mr. R. B. Gates of Lincoln County, Miss Mary T. Covington of Richmond County, and Mr. W. F. Hester of Guilford County. He appointed Mr. Roy J. Moore of Union County, Mr. Rupert Crowell of Buncombe County, and Mr. Milton G. Williams of Lenoir County as a resolutions committee. And, to act in the event of a special session of the General Assembly, President Haynes asked the Association's legislative committee to serve for another year: Mr. J. Curtis Ellis of Nash County, Mr. W. D. Reynolds of Roberson County, and Mr. W. F. Hester of Guilford County.



During the sessions of the conference Mr. J. Henry Vaughan, Executive Secretary of the North Carolina Association of County Commissioners, congratulated the tax officials on the efforts they are obviously making to inform themselves on the laws affecting their work and on the best methods of handling problems concerned with listing and assessment. Mr. Albert Coates, Director of the Institute of Government, welcomed the officials to Chapel Hill and to the Institute.

This year's meeting was held in the newly completed court room of the University Law School, a beautiful room, and an excellent place for meetings of this kind. Significantly, Mr. Henry Brandis, who started the Institute of Government's work with tax officials more than twenty years ago, and who now serves as dean of the Law School, welcomed the group to the Law School and to the University.

At a business session on Saturday morning, November 10, the supervisors heard a description of the Department of Motor Vehicles' proposal

(Continued on next page)

RESOLUTIONS ADOPTED NOVEMBER 10, 1951

1. The Association wishes to express its thanks to Dr. Albert Coates, Director, and Mr. Henry W. Lewis, Assistant Director of the Institute of Government, for their untiring efforts in providing this school which is a wonderful source of information to the Tax Supervisors of the State.
2. We wish to commend Henry Brandis, Dean of the Law School at the University of North Carolina, for providing us a meeting place in the spacious courtroom in the new wing of the law building.
3. We wish to recommend that the incoming officers of this Association plan the necessary steps toward revising and rewriting the Machinery Act which we believe to be outmoded.
4. We further recommend that all bus companies, airlines, and motor transportation companies be assessed by the State Board of Assessment on similar basis as railroads, railway express companies, and other public utilities.
5. That the Association go on record disapproving the present law relative to the method of securing crop reports, and will continue to oppose legislation in the future which does not divorce entirely the crop reports from the tax listing office.
6. We wish to express our appreciation to those who are attending this meeting for the first time, especially those from counties which have not been represented here before. We urge you to come back and also recommend that all of us strive to reach any of our neighboring fellow workers in absentee counties to begin attending these meetings until all the 100 counties in the State are represented.
7. We wish to commend our officers of the past year for the outstanding performance of their duties, and especially our President, Mr. J. E. Haynes, for his individual efforts in planning the date and the program.

for speedier action in furnishing more accurate lists of motor vehicle registrations to tax supervisors. The Department proposed to send those counties requesting such information photographs of every registration card filed in the Department, arranged alphabetically for the particular county. This proposal met with general approval.

Upon motion of the Association's resolutions committee, the members went on record as favoring the revisal and modernization of the present Machinery Act enacted in 1939. The

new officers of the Association were asked to begin taking steps in this direction. Specifically, the Association recommended that bus lines, airlines, and motor transportation companies be classed with other utilities and assessed initially by the State Board of Assessment rather than by local county officials. Once again the members of the Association recorded their dissatisfaction with the machinery set up for taking the farm census or crop report. The Association did not disapprove of the census itself, but it stated clearly

that it would oppose any legislation "which does not divorce entirely the crop reports from the tax listing office." A full copy of the resolutions appears elsewhere on this page.

In its final action of the conference, the Association elected the following tax supervisors to serve as officers for 1952:

President, Mr. R. P. Spell, Sampson County;

First Vice-President, Mr. Rufus A. Grier, Mecklenburg County;

Second Vice President, Mr. Porter G. Cain, Bladen County.

Assessed Valuation by Counties, for the Year 1950

Compiled by the State Department of Tax Research

County	Assessed Valuation	Tax Rate	County	Assessed Valuation	Tax Rate
Alamance.....\$	90,214,567	\$ 1.00	Johnston.....\$	47,793,925	\$ 1.42
Alexander.....	11,280,306	1.35	Jones.....	5,572,068	1.90
Alleghany.....	5,237,085	1.40	Lee.....	21,103,964	1.40
Anson.....	19,935,689	1.50	Lenoir.....	35,676,768	1.35
Ashe.....	7,719,862	2.10	Lincoln.....	25,416,126	1.10
Avery.....	5,538,297	1.98	Macon.....	12,973,429	1.10
Beaufort.....	32,593,106	1.20	Madison.....	10,303,493	1.30
Bertie.....	14,253,449	1.00	Martin.....	21,802,325	1.30
Bladen.....	19,468,535	1.45	McDowell.....	25,933,463	1.00
Brunswick.....	12,876,873	1.80	Mecklenburg.....	255,688,895	1.00
Buncombe.....	122,626,576	1.62	Mitchell.....	8,490,005	1.73
Burke.....	46,950,563	.90	Montgomery.....	18,246,669	1.60
Cabarrus.....	73,155,503	.90	Moore.....	34,239,206	1.10
Caldwell.....	45,777,088	.90	Nash.....	52,437,980	1.25
Camden.....	3,967,350	2.00	New Hanover.....	84,775,141	.85
Carteret.....	16,175,163	1.80	Northampton.....	16,121,842	1.40
Caswell.....	10,817,139	1.75	Onslow.....	18,745,396	1.33
Catawba.....	79,060,399	.80	Orange.....	30,326,865	1.00
Chatham.....	24,953,384	1.25	Pamlico.....	4,815,650	2.20
Cherokee.....	9,403,992	1.72	Pasquotank.....	21,746,946	1.25
Chowan.....	10,280,937	1.40	Pender.....	12,667,107	1.20
Clay.....	3,193,939	1.50	Perquimans.....	7,387,851	1.65
Cleveland.....	54,354,622	.98	Person.....	27,508,092	.90
Columbus.....	30,152,106	1.70	Pitt.....	49,823,717	.90
Craven.....	25,344,894	1.75	Polk.....	7,452,787	2.10
Cumberland.....	48,287,564	1.60	Randolph.....	60,020,481	.9467
Currituck.....	5,799,919	.90	Richmond.....	32,056,864	1.25
Dare.....	11,156,732	.90	Roberson.....	53,549,874	1.80
Davidson.....	57,628,653	.83	Rockingham.....	112,164,878	.75
Davie.....	17,350,083	.94	Rowan.....	98,220,799	.89
Duplin.....	26,923,051	1.50	Rutherford.....	35,685,879	1.70
Durham.....	250,075,879	.58	Sampson.....	33,249,669	1.25
Edgecombe.....	43,655,848	.85	Scotland.....	23,729,882	1.12
Forsyth.....	425,050,749	.60	Stanly.....	38,323,055	1.08
Franklin.....	19,262,597	1.11	Stokes.....	13,459,077	1.54
Gaston.....	139,983,210	.75	Surry.....	41,520,533	1.00
Gates.....	7,250,019	1.25	Swain.....	6,516,407	1.70
Graham.....	7,724,717	1.20	Transylvania.....	14,332,439	1.55
Granville.....	33,811,842	.90	Tyrrell.....	3,965,604	2.115
Greene.....	7,712,115	2.00	Union.....	24,723,663	1.55
Guilford.....	300,110,440	.98	Vance.....	26,641,020	.85
Halifax.....	50,622,074	1.00	Wake.....	157,858,996	.80
Harnett.....	43,279,144	1.34	Warren.....	14,186,182	1.12
Haywood.....	31,198,070	1.30	Washington.....	8,707,085	1.70
Henderson.....	35,216,548	1.15	Watauga.....	11,917,163	1.25
Hertford.....	14,815,940	1.40	Wayne.....	52,524,158	1.25
Hoke.....	10,644,632	1.10	Wilkes.....	23,338,928	1.38
Hyde.....	4,475,425	2.22	Wilson.....	45,402,669	1.20
Iredell.....	59,733,951	1.25	Yadkin.....	15,952,867	1.00
Jackson.....	13,281,504	1.53	Yancey.....	6,831,261	1.80
			Total Valuation 1950.....\$	4,252,311,273	

Greensboro and Guilford County Position Classification Plans Are Similar Yet Different

Both Greensboro and Guilford County officials and employees are pleased with their new job description plans. Although both plans seem to have been similarly successful in providing "equal pay for equal work," they are unusual because of their striking differences. Each used a different survey procedure and a different technique of classification. With minor exceptions, they present different answers to two questions which divide personnel technicians today. These questions are, "Who should make the position classification survey?" and "How should the positions be classified?"

GREENSBORO HAS PIONEERED

Positions classification is not new to Greensboro city employees. In fact, with the exception of the early surveys of the State Salary and Wage Commission in 1925, Greensboro was the first governmental unit in North Carolina to pioneer with a position classification plan. The first position survey on record in this state was the 1939 study of Greensboro by the Public Administration Service of Chicago. Since that time North Carolina has established a full-time classification section within the State Personnel Department and four other towns and two counties have completed position classification surveys.¹

This first classification plan, like all subsequent public classifications surveys in North Carolina except the Guilford County survey, provided for (1) a detailed description of the duties to be performed by an individual worker, (2) grouping all positions involving similar duties and responsibilities together under the same descriptive title, and (3) arranging the

¹ According to present records, a total of nine position classification surveys have been conducted among city and county governments in North Carolina. The towns, persons or agencies which made the survey, and the date of the surveys are: Greensboro, Public Administration Service, 1939; High Point, Public Administration Service, 1940; Durham, Kent Mathewson, 1942; Greensboro, Mrs. Ruth C. Cowan, 1947; Winston-Salem, Public Administration Service, 1949; Guilford County, A. M. Pullen & Company, 1950; Greensboro, George H. Aull, Jr., Mrs. Ruth C. Cowan, and Kathleen Soles, 1950; Burlington, N. C. Employment Service, 1951; and Forsyth County, Public Administration Service, 1951.



By

DONALD HAYMAN

Assistant
Director
Institute of
Government

groups of positions in orderly fashion with respect to each other. This job classification plan permitted a pay plan to be developed on an objective basis, with salary assigned to the job rather than to the individual.

The position classification and pay plan was only one part of the survey provided by the Public Administration Service. They also prepared a personnel procedure ordinance providing for an Advisory Personnel Board, a set of detailed personnel rules, and installed a system of standardized personnel forms and records which are still used today. The personnel ordinance and the personnel rules were adopted May 7, 1940, and still serve as the basic personnel ordinance in spite of extensive revision during the war years.

As the position classification plan was not kept current during the war nor altered as Greensboro municipal employment increased from 332 in 1939 to 592 in 1947, the 1939 classification plan was quite obsolete by 1947. Recognizing this fact, the Greensboro City Manager hired a Personnel Supervisor who revised the position classification plan along the lines of the federal position classification plan. The 1947 revision continued in effect until January 1, 1950 when it also was recognized as being in need of revision.

WHO SHOULD DO THE JOB

Following the decision to make a new classification survey, considerable study was given to the question of "who should do the job." After a thorough review of the relative merits of a survey by an outside agency as against the survey being made from within the city government, it was the decision of the City Manager that the staff of his office possessed the technical competence, knowledge of local conditions, and means and facilities to do the job.

One question which was given care-

ful consideration was whether the findings of an outside agency would be more or less acceptable to City employees than those of the staff of the Manager. With some trepidation it was decided that the staff of the City Manager's Office would be more acceptable to employees than an outside agency with perhaps greater "national prestige."

GREENSBORO JOB DESCRIPTION SURVEY

Three persons, the City Manager's Administrative Assistant, the Personnel Supervisor and the Assistant Personnel Supervisor, were assigned to the task of conducting the survey for approximately a three month period. First, a letter was sent to each department head telling him of the plans for the survey. The next step was the preparation of a job description for each employee covered under the plan. Detailed employee position questionnaires were not sent to each employee as is usually the case in a survey of this type. Although the 1947 job descriptions were out of date, they were used as a substitute for an employee position questionnaire. Each department was visited and each employee interviewed except that only a few were interviewed if a large number of employees performed similar work. Employees were then observed on the job. The Interviewers were not interested in how well the employee did his work or what he ought to be doing but only what each employee did.

The following were the factors which were studied to determine the classification of each position:

1. Frequency of various duties
2. Degree of supervision received or exercised
3. Status of work as received and when completed
4. Contacts with public
5. Equipment, machines, or tools used
6. Hours and conditions of work, and hazards
7. Degree of responsibility

Revised or rewritten job descriptions were then checked with the employee's immediate supervisors and the final approval obtained from the Department Head.

The 130 different job descriptions were then studied to determine features of similarity between positions

such as nature of work, difficulty and complexity of duties, supervisory and non-supervisory responsibilities, qualification standards, and the nature of unusual working conditions or other critical factors.

An unusual feature of the Greensboro survey was the omission of job specifications. A general statement of duties and responsibilities, typical tasks, and minimum educational and experience qualifications for all positions sufficiently similar to be placed in the same class was never prepared in Greensboro. Instead detailed descriptions of each job are filed according to grade. Allocations are checked by referring to these files of job descriptions. Job descriptions were omitted as the survey team did not feel that they would add enough to the usefulness of the classification plan to warrant the tremendous time and effort required to prepare them.

SALARY AND WAGE SURVEY

When the job classification plan was completed the survey staff studied salary and wage levels in the Greensboro area. A job questionnaire covering 36 selected positions found within the city and private business was prepared. This questionnaire was sent with the aid of the Greensboro Chamber of Commerce to 21 specially selected manufacturing, utility, retail and wholesale firms, all of whom employed 100 persons or more. When these questionnaires were returned, the salary data was tabulated. This data secured from other cities and governmental units in the area was used in preparing a scale of salary ranges to cover all grades of positions in the City. Each range provides an advancement of 5 steps within the grade, equal to approximately 20 per cent of the entrance salary. All salaries which were below the range established for the grade were automatically increased to the minimum step of that grade. Salaries above the maximum rate for the established grade were frozen and will not be reduced during the tenure of the incumbent.

After both the position classification plan and the wage survey were completed the City Manager went over the results with his department heads. Several changes were made at that time. The survey was then submitted to the city council and approved, effective January 1, 1951.

APPEAL PROCEDURE

A special Personnel Advisory Board was appointed by the City Manager for a term of 30 days from the date of the installation of the classifica-

tion and pay plans to hear employee appeals. Of the 350 employees covered by the classification plan, only 20 appealed to the Personnel Advisory Board. Fifteen appeals were concerned with the allocation of a single position. A total of 264 city employees are exempt from the classification plan. They include the city manager, his administrative assistant, all department heads, the judge of municipal court, the city training officer, and all laborers, foremen, and heavy machine operators who are paid by the hour or day or on the weekly payroll.

GUILFORD FIRST COUNTY IN STATE TO HAVE JOB EVALUATION

In June of 1949 the Guilford County Commissioners decided against giving a blanket wage raise to all of their employees. Instead they proposed that all jobs be classified as to education and experience requirements and a uniform range of compensation be established for similar positions. Under the proposed system, employees would get pay adjustments as their qualifications improved and they merited them.

SURVEY BY OUTSIDE CONSULTANT

The plan was given the full support of all department heads and by the beginning of fall, A. M. Pullen and Company were under contract to make the position classification survey. This firm of accounting and business consultants was secured as they were familiar with most county functions, having made the county audits for several years, and county officials did not feel that any county employee had the time or technical assistance to conduct such a study.

POINT RATING PLAN USED

In classifying county positions, the Pullen firm used the "point rating" plan which has been used by larger industrial firms for many years and by the Navy since 1943.

The "point rating" or "factor evaluation" plan is so named because numerical points are assigned to each job for each of several presumably independent factors. The first task was of course to identify and define the factors. A six-page job evaluation questionnaire was prepared with the assistance of the County Manager and distributed to each of 125 general fund employees below the level of department heads. Each employee was

asked to describe all of his duties in detail and to estimate the per cent of his time given to each. The questionnaire also asked each employee to estimate the minimum requirements of education, experience, judgment, mental effort, manual skill and accuracy needed for his particular job.

After each employee rated his own job, the relative weight of all factors was determined. The final factors selected were education, experience and training, judgment, manual skill, mental effort, physical effort, working conditions, unavoidable hazards, and responsibility for money, equipment, records, work of others and business relations.

Descriptive sentences and numerical ratings or "points" were prepared for five levels of each trait or factor. The maximum number of possible points for any job was 1000. The schedule of point values and descriptive sentences were assembled in a job evaluation manual. Ratings were assigned the jobs by matching the description of each factor of a job with a comparable description of one of the degrees of this factor in the rating manual.

The final "point" rating determined the grouping of positions into Group Levels which were assigned a specific pay range. The scale of pay was prepared after a careful study of prevailing wage rates in the Greensboro area.

The pay plan provided for 12 group levels of pay. The plan also provided for an entrance salary and 7 merit increases for each salary level. Increases of from 3 to 10 per cent of the entrance salary are provided at the beginning of the 7, 13, 19, 31, 43, 58, and 73 months. In order to credit employees for years of prior service the County Board of Commissioners fixed all salaries at the 58 month level for employees having 72 months or more service.

When the plan was presented for adoption by the County Commissioners, it was revealed that most salaries were raised slightly, and no employee's salary was reduced. One county official did appear before the County Commissioners to oppose the adoption of the plan as he felt that the positions in his office were placed in lower Group Levels and pay brackets than they deserved. The plan was adopted as recommended with minor revision and the representative assigned by the private consultant to make the study was hired as County Accountant in a reorganization of the county's finance office,

and administers the job evaluation plan in addition to his other duties.

CONCLUSION

Only time will reveal all of the advantages and disadvantages of the different methods used to organize the survey and classify the positions involved. Both plans have improved employee morale by eliminating salary inequalities between jobs and between departments. Both the Greensboro and Guilford County plans have

resulted in (1) more descriptive job titles, (2) a number of new training positions, and (3) a raise in pay for most employees. The Guilford County survey also resulted in higher classification for some assistant county department heads. The Greensboro classification plan provided different classifications for firemen and policemen and for radio operators and foot patrolmen. As a result, first-class policemen receive slightly higher salaries than first-class firemen, and police radio operators receive more than foot patrolmen. The Greensboro plan

also established a plan of merit salary increases which provided for four 5 per cent salary increases between the entrance salary and the maximum salary for each position.

Time may reveal that because of differences in size of the governmental units, differences in types of positions to be classified, and certain special situations existing within their organizations, that the governing bodies were fortunate to have chosen different survey procedures and different techniques of classification.

The Forsyth Health Case

(Continued from page 7)

health board was of no effect, and (2) the board itself did not exist in the eyes of the law.

After this decision was handed down, Forsyth County and Winston-Salem had two courses of action open to them with respect to health work: (1) They could establish and operate separate city and county health departments under the general laws of the state—with the city department operating under health ordinances adopted by the city council, and with the county department operating under health regulations adopted by a county board of health constituted under G.S. 130-18. (This general statute requires a county board of health composed of seven members—three *ex officio* members, including the chairman of the board of county commissioners, mayor of the county town, and county superintendent of schools; and four public members—elected by the *ex officio* members—one of whom must be a physician, one a dentist, one a pharmacist, and one other public spirited citizen.)

Or (2) they could omit the city health department altogether, creating only a county health department under a county board of health, constituted under the general laws. They chose the second course—the Mayor of Winston-Salem being quoted in the *Twin City Sentinel* as saying that “it would be foolish for the City of Winston-Salem to set up its own health department. There would be too much overlapping.” But the city did not immediately withdraw its financial support. The Mayor stated that “My recommendation to the Board of Aldermen will be that the city provide two-thirds of the health department’s budget, the county one-third, as in the past, with the thought that next year the county will pay two-thirds, the city one-third, and that

the next year then the county will take over the whole burden.”

This approach to the problem was in keeping with both the trend in recent years toward county acceptance of administrative and financial responsibility for health work in this state, and with the program of gradual rather than immediate withdrawal of city financial support, over a period of several years, which was followed in the 1949 consolidation of the Greensboro and High Point city health departments with the Guilford County health department. At the present time there are only three separately administered and financed city departments in the state: Asheville, Charlotte, and Rocky Mount. And the question of consolidation of the Mecklenburg County department with the Charlotte department has been under serious study for the last three years.

Effect of the *Idol* Case

The decision in *Idol v. Street* caused a hasty examination of the legal bases of a number of health departments in the state, particularly in places where city-county health department consolidation had been achieved through legislative acts. Within a matter of weeks the Guilford County health department, whose consolidation had been achieved under a special or local legislative act setting up a board of health constituted differently from that provided by general law, was reorganized under a new board of health constituted as required by G.S. 130-18. The Attorney General was asked to advise in connection with other health departments, and he called attention to the importance of the date of enactment of local or special acts relating to health, with reference to their validity. In a letter to Dr. John H.

Hamilton, Assistant State Health Officer, he wrote: “This constitutional amendment was adopted and became effective one week after the first Monday in January, 1917. Any Special or Local Acts passed prior to that time will be unaffected by this amendment and the Supreme Court decision. All of the Boards of Health in the State organized under the General Laws would be unaffected by this decision. Any County and City Boards of Health created by Special Acts of the General Assembly enacted after the date mentioned would be directly affected by the Forsyth County case, and the Acts creating them will probably be held to be unconstitutional.”

This view is supported by the fact that *Idol v. Street* was actually the third time in a decade that the Supreme Court has held that a special or local legislative act purporting to create a county board of health or change the powers of the county board of health is unconstitutional by reason of Article II, Section 29 of the Constitution. In *Sams v. Commissioners of Madison*, 217 N.C. 284 (1940), the Court held void Ch. 322, P.L.L. 1931, which undertook to create for Madison County alone a county board of health different from the one prescribed by the general statutes. The Court said that “It is apparent that the act is local and that it relates to health and sanitation, and thus comes within the prohibition of the quoted section of the Constitution . . .,” adding that “This is in accord with the decision of this court in *Armstrong v. Commissioners of Gaston County* 185 N. C. 405, where a local act authorizing the erection of a hospital for the treatment of tuberculosis was held void under Art. II, sec. 29, as being a local act pertaining to health and sanitation . . .,” and citing other cases. In *Board of Health v. Commis-*

sioners of Nash, 220 N. C. 140 (1941), the Court held invalid two statutes applying to Nash County (Ch. 6, and Ch. 193, P.L. 1941), which required approval of the county board of commissioners before the county health officer appointed by the board of health could take office. Citing *Sams v. Commissioners*, the Court stated that it was "committed to the proposition that a law affecting the selection of officers to whom is given the duty of administering the health laws is a law 'relating to health.'" The Court had "become increasingly conscious of the fact that many of the problems which heretofore we have considered purely local are so related to the welfare of the whole state as to demand uniform and coordinated action under general laws."

What *Idol v. Street* Did Not Mean

A brief review of *Idol v. Street* is as worthwhile for the purpose of determining what the case does *not* mean as for the purpose of ascertaining what it does mean.

In the first place, perhaps it should be observed that although the buttermilk farmers won their case and upset the ordinance to which they objected, the power of a *duly constituted* local health board to regulate buttermilk—along with other milk—was upheld in the Superior Court, was not involved in the Supreme Court decision, and is everywhere supported by the courts of this country.

Second, the Court did not say that "consolidated" health departments are necessarily unconstitutional—unless they were consolidated under, and draw their powers from, a local or special act of the legislature. As a matter of fact, consolidation of existing county and city health departments can be achieved simply by disestablishment of the city health department in a county, leaving the existing county (or district) board and department of health to administer health work in both city and county area, under the general law—as is the situation in nearly all the counties of the state today. Or a city and county health department could doubtless be consolidated by agreement between city and county governing boards, under the *general* law authorizing consolidation of local agencies in the interest of economy (G.S. 153-246).

Third, the Court did not say that cities may not constitutionally operate separate health departments

if they care to do so. Cities and towns have long had the power under *general* laws (see, among others, G.S. 130-31, 160-55, 160-200(6), 160-200(10), 160-200(27), 160-229, and 160-231) to act in this field, in addition to charter provisions in many cases which likewise grant this power. Of course, charter provisions enacted since the adoption in 1917 of Article II, Section 29, might themselves be held invalid as being local, special, or private laws "relating to health, sanitation, and the abatement of nuisances"—but if so, any municipal health department so affected could simply fall back on the general statutes for its authority to operate its health department.

Fourth, the Court did not say that cities and towns could not constitutionally make appropriations to help support the operations of a county, "consolidated," or district health department, as has been the practice in a number of places through the years. Leaving aside the wisdom and fairness of such appropriations (which necessarily involve an element of "double taxation" on municipal residents, who pay taxes both as city and as county taxpayers to support health work in places where the city contributes to the county health department budget), it is probable that the Court would uphold such appropriations if made under the city's general powers to tax and spend in the interest of protecting the health of the citizens—particularly if it could be argued that extra health protection is thereby obtained for the more densely settled municipal areas. However, it should be repeated here that the trend in this state and throughout the nation in recent years has been toward regarding the county as the smallest practicable unit for the organization, administration, and financial support of local health agencies. The appropriateness of this arrangement has been increasingly recognized by county authorities, as in Guilford where the county willingly assumed the whole burden over a period of three years, on a gradually increasing scale. And the cities have naturally not been reluctant to encourage the trend. During the discussion last summer following the *Idol* case, the position of the North Carolina League of Municipalities was reflected in a statement by the organization's General Counsel, George Franklin, who was quoted in the *Durham Sun* as asserting "that health work is a county function and that citizens of towns and cities pay their

share of the load when they pay county taxes."

In the Long Run

In the final analysis, the Court's decision adds no new law, serving instead as but the latest of numerous reminders that Article II, Section 29 of the Constitution flatly prohibits "local, private, and special" legislation "relating to health, sanitation, and the abatement of nuisances." Perhaps the unusual amount of publicity given this particular reminder may cause it to be more effective in discouraging local legislation relating to health than earlier ones have been.

There is no doubt but that the decision, coming as it did during a period when the relative responsibility of city and county government for health financing was under lively discussion in a number of cities and counties of the state, has somewhat accelerated the trend toward eventual acceptance by the counties of full financial responsibility for health work.

The essential soundness of the philosophy behind the constitutional requirement of general rather than special or local legislation in the health field is generally recognized by health officials in this state. Those familiar with the problem agree that the Forsyth decision will have a beneficial effect in the long run, in promoting observance of the constitutional provision. Dr. Roy Norton, State Health Officer, expressed this viewpoint in a statement quoted by the *Durham Sun* following the decision, which he said might "be a good thing if it results in uniformity in organization of county health departments." But he added a word of caution when he expressed the hope "the cities would not be too hasty in throwing the entire financial burden on the counties," whose budgets would be seriously upset by precipitate, as opposed to gradual, withdrawal of city financial support for health work.

Buggs Island Recreation Area

An interesting experiment in planning the development of a large recreational area got under way in the northeastern part of the state this fall, as the Buggs Island Development Commission began work. The ten-member commission was established by the 1951 General Assembly (Sess. (Continued on inside Back Cover)

The Attorney General Rules

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

By Mason Page Thomas, Assistant Director, Institute of Government

MUNICIPAL TAXATION

Taxation of bus companies. What authority does a town have to levy a franchise or privilege tax on street bus companies operated therein?

To: Fred W. Bynum

(A.G.) Under G.S. 105-116 prior to its amendment in 1949, a municipality was prohibited from levying a privilege or license tax upon a street bus company operating therein greater than the total privilege or license tax imposed upon the company by the municipality in 1933. Despite this prohibition the Court held in *Duke Power Company v. Bowles*, 229 N.C. 143 (1948), that municipalities could still levy franchise taxes on street bus companies. The law was then amended in 1949 to provide that so long as there is a distribution to municipalities under G.S. 105-116, no municipality may impose or collect any franchise, privilege or license taxes on street bus companies greater than the total imposed and collected on or before January 1, 1947. Thus a town is authorized to levy a franchise tax on street bus companies operating therein, provided it does not exceed the tax imposed and collected on such companies on or before January 1, 1947.

PRIVILEGE LICENSE TAXES

Exemption from license taxation. A town collected a \$100,000 privilege license tax from a fair corporation because of shows and rides operated by the fair in the town. The corporation had been exempted from state, county and municipal license taxation by the N. C. Department of Revenue under the provisions of G.S. 106-507. Is this fair liable for the municipal license?

To: Wade E. Brown

(A.G.) In my opinion the exemption issued by the State Department of Revenue to the corporation authorizes that fair to operate without paying any state, county or municipal license taxes so long as the exemption remains in force. The license that the Department of Agriculture issues to agricultural fairs is not sufficient to exempt the fair from state, county or municipal taxation.

PROPERTY TAXES

Collection outside the taxing unit.

A city tax collector wishes to garnishee the wages of certain delinquent taxpayers. The employers of these taxpayers are located outside of the city limits but within the county. In some cases the employer is situated in another town in the county. Some of these taxpayers have moved from the city. What procedure should the city tax collector follow?

To: Edwin C. Ipock

(A.G.) Garnishment notice should be served on both the taxpayer and his employer. In my opinion under G.S. 105-385(d) and G.S. 105-386 the city tax collector must proceed through a tax collector whose taxing unit embraces the taxpayer or employer to be served. Since the employers are located in the county, the county tax collector could serve the notices on them. If an employer is located in another town within the county, he may proceed either through the county tax collector or through the collector of such other town. If the taxpayer is still in the city, the city tax collector could serve the notice on the taxpayer and notices could be forwarded to the outside tax collector for service on the employer. If the taxpayer has moved from the city, the proper procedure under G.S. 105-386 is for the city tax collector to forward a certificate of taxes due and unpaid to the tax collector of the taxing unit to which the taxpayer has moved. The receiving tax collector will issue his own garnishment in the same manner as if the tax had been levied by his taxing unit.

Statute of limitations upon collection. The General Assembly passed an act in 1933 providing that all county and municipal tax liens for 1926 and years prior thereto are "barred and uncollectible", unless foreclosure proceedings had been instituted thereon before the effective date of the act (March 27, 1933). This act was codified in 1943 as G. S. 105-422. The exceptions thereto were codified as G. S. 105-423, and X county was not excepted. In 1947, G. S. 105-422 was completely rewritten, and all laws in conflict were repealed. G. S. 105-423

was expressly repealed. G. S. 105-422 now imposes a ten-year statute of limitations on the right of any county or municipality to enforce any remedy for the collection of taxes or foreclosure of tax liens. Certain named counties and the municipalities therein are by the terms of G. S. 105-422 exempt from its provisions, among them X county. How far back may the collector of X county go in collecting delinquent taxes?

To: H. C. Jones

(A.G.) In the absence of some public-local act of which I am not aware, it would appear that no statute of limitations applies to the collection of either personal property or real estate taxes in X county or any municipality thereof. It seems that the tax collector might assess and collect taxes for any years which have not been paid. There is one possible limitation, based upon the 1933 act which was repealed in 1947. By the terms of this 1933 statute, tax liens for 1926 and prior years' taxes were made uncollectible. The real purpose of the 1947 act was to place a ten-year limitation upon tax collectors, rather than to remove the bar from collections for 1926 and prior years. This office has previously expressed the opinion that a cause of action, which was once barred by a statute of limitations, could not be revived by a subsequent repeal of the statute imposing the limitation. If this opinion is found to be correct by the courts, the tax collector of X county could not collect taxes for any years prior to 1927.

MOTOR VEHICLES

Notice of driver's license suspension. Is the Department of Motor Vehicles authorized to serve notices of suspension of driver's licenses by mail?

To L. C. Rosser

(A. G.) G. S. 20-48 provides that the Department of Motor Vehicles may give any notice required by any law regulating the use of motor vehicles - except where a different method of giving notice is expressly prescribed - by personal delivery to the person to be notified or by deposit in the U. S. mail of such notice in an envelope with postage prepaid,

"addressed to such person at his address as shown by the records of the department." This section provides that the giving of notice by mail is complete upon the expiration of four days after the deposit of the notice in the mail.

Validity of service men's licenses. Certain Marines stationed in North Carolina have been arrested for driving without drivers' licenses or after their drivers' licenses have expired. They had in their possession licenses issued by the states of their residences, which appeared from the expiration date shown thereon to have expired. Many state legislatures have enacted laws extending the validity of drivers' licenses of their residents in the armed forces beyond the expiration dates appearing on the licenses. If the Marine can establish that his license has been so extended, is he required to procure a North Carolina driver's license?

TO: J. M. Detrio

(A. G.) No. The Soldiers' and Sailors' Civil Relief Act is still in effect. It fixes the residence of a soldier or sailor for licenses, fees, excises and other taxes imposed in respect to motor vehicles as his state of residence at the time he entered the armed forces. So long as a service man has a valid license from his home state, he is not required to secure a driver's license in North Carolina.

Validity of non-resident's license. A resident of South Carolina was employed in North Carolina for six weeks but retained his former residence. While returning home in a truck owned by his employer, he was arrested for driving without a N. C. driver's license. The patrolman arrested him because he interpreted the reciprocity agreement between North and South Carolina as providing that a resident of S. C. becomes a resident of N. C. when he accepts gainful employment here. Was he driving without a license in violation of the Law?

To: D. T. Lambert

(A. G.) It is my opinion that the provisions of the North Carolina Driver's License Act do not apply. G. S. 20-8 specifically exempts from the provisions of the Uniform Drivers' License Act non-residents sixteen years of age who have in their possession valid operators' licenses issued to them by their home states. This provision of the statute cannot be modified by any reciprocal agreement, because there is no authority for the Commissioner of Motor Vehicles to enter into any reciprocity agreement with respect to drivers'

licenses. The reciprocal agreement entered into under G. S. 20-83 with respect to registration and licensing of motor vehicles is inapplicable to drivers' licenses.

COUNTIES

Authority to employ an assistant to the tax collector. The sheriff of a county is also the tax collector therein. Prior to 1925 he was compensated on a fee basis for his services as tax collector. In 1925 a public-local act provided that the sheriff be paid a salary as tax collector in lieu of fees. The county commissioners now wish to employ a clerical assistant to the tax collector. May they employ and pay such an assistant?

To: Luther E. Barnhardt

(A. G.) When the sheriff was on a fee basis, he could have employed clerical assistance as he saw fit, paying the compensation from his fees. Without statutory authority, I am of the opinion that the county commissioners may not employ a clerical assistant to the sheriff to assist him in collecting taxes. His salary compensation is in lieu of compensation formerly received through fees and for the same work which he was required to do while on a fee basis. The compensation of any clerical assistant to the sheriff would have to be paid by the sheriff out of his salary.

Excessive fines. The judge of a local court has been imposing fines in excess of the fines authorized by statute upon conviction of speeding and reckless driving. The fines have been paid, and the defendants did not appeal. May the persons who have paid the excessive fines maintain actions against the county to recover the amounts in excess of the fines authorized by statute? Does the county have authority to refund that portion of the fines collected which is in excess of the amounts authorized by statute?

To: Robert P. Burns

(A. G.) The general rule is stated in 36 C. J. S. 17 as follows: "... The mere fact that the judgment imposing a fine is void, as being in excess of the jurisdiction of the court, does not constitute a sufficient ground for recovering back money paid without objection or protest." It would seem, therefore, that the defendants would not be able to recover the excessive fines from the county. If the court which imposed and collected the fines has not turned them over to the County School Fund, the court may return the excessive portions of the fines to the persons upon whom the fines were imposed under G. S. 115-181. While

it is true that the Governor is given authority by the North Carolina Constitution (Article III, Section 6) to remit all or a portion of a fine collected, I have found no authority for the County Board of Education to refund fines already turned over to it. This office has ruled that the Board of County Commissioners has no authority to refund fines paid in.

CLERK OF SUPERIOR COURT

Widow's year's allowance. Testator left an estate valued in excess of two million dollars. His widow dissented from the will and petitioned for allotment of her widow's year's allowance. G.S. 30-31 provides that the year's allowance shall not in any case exceed "one-half of the average annual net income of the deceased for three years next preceding his death." The statute does not specify whether "annual net income" means net income for income tax purposes or net income for tax purposes less the amount paid each year in income taxes? Which figure should be used in computing the average income?

To: J. E. Swain

(A.G.) The provision for allotment of widow's year's allowance had been in our law 175 years before either State or Federal income taxes were thought of. The legislative intent seems to have been to set apart to the widow and her family a sufficient sum to enable her to continue to live in the manner and style to which she had been accustomed, if the estate can afford it. In the instant case the deceased's income tax ran into high brackets. If the allotment should be made on the basis of income before taxes, the widow might receive more than the amount formerly available for the entire family after taxes. The limitation fixed by G.S. 30-31 is the maximum amount allowable, and a lesser amount lies within the discretion of the court. If the same style and manner of living could be maintained upon one-half the annual average income for the preceding years after taxes had been deducted, it appears to me that the court would be justified in fixing the allotment at no more than this amount.

Estate and inheritance taxes. Testator's will directed that all inheritance taxes be paid out of his estate. His estate was valued in excess of two million dollars, one-half being personalty and one-half realty. There were no children. His widow dissented from the will and thus became entitled to her intestate share in the personalty (one-half). The executor contends that the personal property

must be used first for the payment of inheritance taxes. The widow contends that she is entitled to one-half of the personal estate before these taxes are paid. The inheritance taxes upon the estate would consume practically all of the personalty. Which contention is correct?

To: J. E. Swain

(A.G.) I am of the opinion that the contention of the executor is correct with respect to the federal estate tax. In North Carolina this tax is a debt of the estate and must first be paid from the personal estate of the decedent. The state inheritance tax presents a different problem. Since the widow dissented from the will, she is to receive the same share in the estate she would have received had her husband died intestate. Therefore, the provision in the will that inheritance taxes are to be paid by the estate has no effect until the widow's share of the estate has been set aside. The state inheritance tax is a charge against each distributive share of the estate according to its value and against the person entitled to the share. It is the duty of the executor to deduct the inheritance tax from any legacies of money. He may sell specified articles of personal property to collect the inheritance tax if the legatee thereof does not pay the tax. With respect to real estate, which descends to heirs or is devised directly to devisees, it is the duty of the executor or administrator to obtain from the devisee or heir the amount of the tax attributable to the value of the real estate received by him and remit the tax to the Department of Revenue. If the devisee or heir fails or refuses to pay, the executor should report this fact to the Department of Revenue, which will then have recourse to its lien against such real estate.

SCHOOLS

School attendance outside the residence unit. A group of families with children reside in the county, just outside a city administrative unit. They wish the children to attend the city public school, since they live closer to this school than the county school which their children are entitled to attend. Who has authority to grant or deny this permission?

To: J. Temple Gobbel

(A.G.) G.S. 115-100 and G.S. 115-352 both relate to transfers from one unit to another, covering different situations. G.S. 115-100 covers the case where a group of families living in a compact area wish to be added to a local tax or city administrative unit and are willing to pay taxes in the unit to which they desire to be transferred. The taxpayers in the

families should petition the county board of education, which may make the transfer with the approval of the State Board of Education and of the board of trustees of the city administrative unit to which the transfer is made. G.S. 115-352 gives the State Board of Education discretionary authority to transfer children living in one administrative unit to another unit for the full term of the school without the payment of tuition, when it appears "to be more economical for the efficient operation of the schools." The Board has sole authority to make such a transfer, provided there is sufficient space available in the buildings of the unit to which the children are to be transferred.

CRIMINAL LAW

Soliciting laborers to work outside North Carolina. Certain South Carolina farmers come personally or send their agents to North Carolina to solicit persons to go to South Carolina and work on their farms. They provide trucks for transportation to South Carolina. Are these farm owners or their agents violating any criminal law?

To: Raymond W. Goodman

(A.G.) No. I assume you are referring to the Emigrant Agent Law (G.S. 105-90) which imposes a license tax on anyone in the business of soliciting laborers in this state for employment outside of the state and provides a criminal penalty for its violation. This statute was construed by our Supreme Court to be inapplicable to a situation where an owner of lands or a person conducting a business makes the solicitation himself or through his agents. *State v. Lowe*, 187 N.C. 524. This statute is aimed at a person who is regularly engaged in the business of securing hands or laborers in this state for work outside of the state.

Rain Ends Water Crisis

(Continued from page 4)

lington and Raleigh, as well as several smaller cities, with an acute emergency was ended for the present at least. As soon as the less than thirty day supplies were sufficiently restored, the drastic measures that had been imposed to conserve water were lifted and city officials, businessmen, and citizens breathed easier.

The situation became so serious in Burlington that industries sought and obtained an assurance from City Manager E. C. Brandon that they would be notified at least a week before any curtailment of industrial water supply was ordered by the council. Burlington also made plans to use water from Haw River in case the emergency warranted, the State

Board of Health giving its approval for limited use of the heavily-polluted river water if it became necessary. The city even investigated the possibility of a rain-making program to obtain needed rain.

As the supply built up in Raleigh, shaves and baths returned to normal, filling stations began once more to wash cars, and City Manager W. H. Carper recommended to the city council that the penalty provided against the excessive use of water not be applied at the present time because the citizens had "cooperated so well in the conservation of Raleigh's short water supply."

Henderson, Carthage, Roxboro, Sanford, and Pittsboro were among the other towns which have been rationing out their water supplies. Henderson has already let contracts for \$665,665.50 of the \$825,000 bond issue voted in May for expansion of the water system, and Roxboro hopes to have its new filtration plant in operation next year.

This year's emergency has emphasized the need for a thorough going capital improvements program in all towns to insure expansion of municipal water supplies far enough ahead of increased demand to insure adequate supplies.

Buggs Island Recreation Area

(Continued from page 14)

Laws, 1951, c. 444) for the purpose of (a) studying the development of the area around the reservoir to be created by the new Kerr Dam at Buggs Island; (b) recommending to the Department of Conservation and Development, the Wildlife Resources Commission, and the North Carolina Recreation Commission "policies that will promote the development of this area to the fullest extent possible for the benefit and enjoyment of the citizens of North Carolina and of the Nation;" (c) conferring and advising with other governmental and private agencies interested in the development of the area; and (d) "formulating, developing and carrying out overall programs for the development of the area as a whole."

As its first step after appointment by the Governor and formal organization, the commission appointed a committee to work on recommendations to be made to the U. S. Corps of Engineers concerning development of the North Carolina side of the reservoir. The committee has begun a survey and study of the property, preparatory to drawing up a report to the commission as a whole. If the recommendations of the committee are approved, they will be submitted to the Corps of Engineers by December 1.

Justice J. Wallace Winborne
 Supreme Court of North Carolina
 Raleigh, N. C.

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