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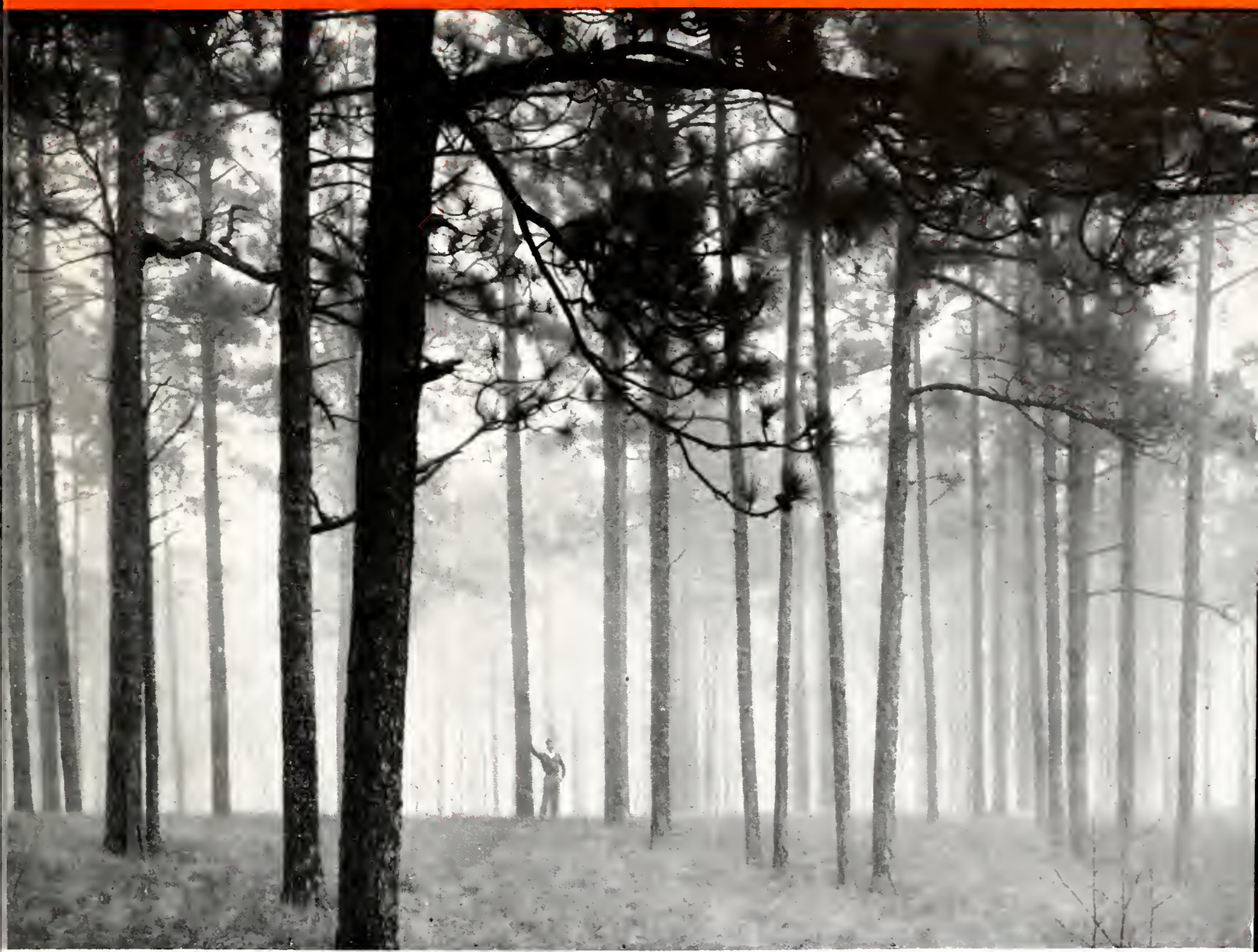

How Many Board Feet?

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CONTENTS

COVER

The beauty of our cover this month is more than skin deep, because it represents growing wealth — both for timberland owners and for local governmental units. Our feature article tells how this wealth is treated by the tax assessor.— Photo courtesy of News Bureau, Dept. of C & D.

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THE CLEARINGHOUSE

Taxation of Buildings On Government Land

Peace-time expansion of military training facilities in North Carolina has produced a new tax problem, one that is illustrated by a situation at Fort Bragg. It is generally true in North Carolina that "all property, real and personal, within the jurisdiction of the state, not especially exempted, shall be subject to taxation [G.S. 105-281]." But it is also true that "real property owned by the United States . . ." is specifically exempted [G.S. 105-296(1)]. Under federal housing legislation usually known as the Wherry Act, the Bragg Investment Co., a private corporation, leased land on the Fort Bragg military reservation from the federal government and erected a number of housing units there for rental to military personnel. Throughout the country there are approximately 290 similar developments on military bases, some of them at other places in North Carolina. The development at Fort Bragg is called Mallonee Village.

Assuming the buildings erected by the private corporation to be real property, and assuming that these buildings are not exempted as federal real property, Cumberland County tax officials assessed the Mallonee Village units and levied taxes on them in 1952. Bragg Investment Co. paid the 1952 taxes under protest and brought suit for refund. On April 3 in Cumberland Superior Court, Judge Q. K. Nimocks, Jr., according to newspaper reports, ruled against the taxpayer. He held that the village property was subject to county taxation. The same reports indicated that the court based its ruling on a portion of the Federal Housing Act which provides that such property is subject to applicable local tax laws and also on a provision in the government's lease to the effect that the lessee should pay taxes imposed on the property with the consent of Congress.

It was also reported that attorneys representing the taxpayer have given notice of appeal to the North Carolina Supreme Court. Other counties with housing developments located on federal land leased to private companies will watch the outcome of this case with great interest. It would be wise for them to consult their attorneys before taking any action as a result of the lower court's ruling in the Cumberland case.

Local Government Notes

New Ordinances

North Wilkesboro has adopted a traffic violations ordinance which establishes $2.00 penalties for a number of offenses and which may be paid at the police department. Formerly, traffic violators were cited to the mayor's court. A provision designed to prevent the blocking of intersections is part of the ordinance. This provision makes it unlawful to enter an intersection even if the traffic light is green, unless the intersection is clear enough to allow passage through the intersection without stopping.

In a move designed to prevent vandalism, **New Bern** has adopted an ordinance making it unlawful to enter city cemeteries between the hours of sunset and sunrise without a written permit from the caretaker.

Raleigh has amended its plumbing code to require property owners to sign a form releasing the city and any contractor from all harm and damage which may result from the installation of plumbing fixtures or drains below the crown of the abutting street.

A subdivision ordinance regulating platting and recording of plats in the city and the area within one mile of the city limits has been approved by the Board of Aldermen of **New Bern.**

Rocky Mount has passed a traffic ordinance making it illegal to park an automobile in a public or private driveway or alley. Police are authorized to remove and impound any vehicle found in these locations.

An ordinance prohibiting the printing, publishing or distribution of anonymous handbills, dodgers, circulars, booklets, pamphlets, leaflets, cards, stickers, periodicals, literature or papers, which tend to expose any individual or any racial or religious group to hatred, contempt, ridicule or obloquy has been adopted by the city of **Charlotte.**

On the basis of special legislation secured at the last session of the General Assembly, **Charlotte** has passed a subdivision ordinance which will apply to land in the city and to about 90 square miles of land in the perimeter area around the city.

Airport Developments

Progress in air transportation continues throughout North Carolina. Eastern Carolina citizens have recently started a move to provide a major central airport for seven counties, largely because of the help such an airport would be in securing new industry for that part of the State. Counties participating in the project are **Edgecombe, Pitt, Nash, Wayne, Lenoir, Greene,** and **Wilson.** Representatives of communities in these counties have been meeting with officials of the State Department of Conservation and Development to make plans for the new facility.

For the benefit of persons meeting flights and purchasing tickets, the **Raleigh-Durham Airport** has adopted a new policy which allows 15 minutes of free parking on the paved and enclosed parking lot adjacent to the new terminal building. Previously, there was a charge for all parking in this lot, and free parking was provided in an unpaved lot some distance from the terminal. It is expected that the new policy will eliminate congestion in the terminal driveway as well as public criticism of the former arrangement.

Water and Sewer

The town board of **Mooresville** has decided that town water and sewer lines will not be extended to residents outside the town limits unless they agree to annexation.

The State Utilities Commission has granted approval to the Carolina Water Company for an increase in its water rates of about 50 per cent. The increased rates will affect citizens of **Beaufort, Morehead City,** and **Snow Hill.**

The **Raleigh** city council has voted for fluoridation of the city's water. However, opponents to the move have secured a petition which will place the final decision before the people in a referendum to be held in the near future.

Mount Airy city commissioners have also approved fluoridation of Mount Airy's water supply. Estimated annual cost of fluoridation in the city is said to be about six cents per person.

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MOTOR VEHICLES

By ZEBULON D. ALLEY

Assistant Director, Institute of Government

Our readers will be interested in the following general order regulating the operation of the speed-watch by members of the State Highway Patrol. This device was discussed in detail in the April issue of POPULAR GOVERNMENT.

North Carolina Department of Motor Vehicles
STATE HIGHWAY PATROL HQ.
Raleigh, N. C.

GENERAL ORDER NO. 120 — 13 March 1956 — INSTRUCTIONS FOR OPERATING THE SPEED WATCH

1. **Select a Suitable Site**

This should be on a straight, level stretch of roadway affording ample sight distance in both directions from the location of the Speed Watch. Ample sight distance shall mean that the view of the roadway is clear and unobstructed from the position of the patrolman operating the Speed Watch for a distance of not less than 532 feet. That is about 200 feet from the first tube in the direction of oncoming traffic and about 200 feet beyond the second tube in the direction of the flow of traffic. Since the vehicle being checked must also cover 132 feet, the distance between the two tubes, it will be under visual observation for approximately 532 feet. It is vital that the patrolman operating the Speed Watch have the vehicle under observation for a sufficient length of time to form a reasonably accurate estimate of its speed, and to note the make, model, year, color and license number.

2. **Lay Out the Field**

a. Two patrolmen will set up the Speed Watch, make the necessary checks and take it up after the period of operation. One patrolman may operate it during period of operation.

b. Stretch a road tube across the pavement. With a tape measure, lay out a distance of exactly 132 feet along the edge of the road, beginning at one end of that tube. Anchor one end of the second tube at the 132 foot mark, and stretch that tube across the road. Now measure the distance between the two tubes on that side of the road in order to insure that they are exactly 132 feet apart on both sides. Before taking up the Speed Watch check both sides of the road to make sure the tubes are 132 feet apart.

c. Draw the road tubes only tight enough to be straight and secure the ends with weights provided. Do not lay a road tube close to a bad break or high ridged tar strip, nor over a sharp edged hole.

d. Place the mercury switch boxes properly. They must set in a level place, clear of the roadway and in a place where they will not be run over. They must be properly connected to the tubes and the cable. Be certain that the mercury switches are working properly.

e. Be sure that neither of the connectors at the ends of the cables are in a driveway or other place where they might be run over.

f. If the officer operating the watch is not giving citations and if apprehending patrolman is not in sight of the watch, make certain there are no side roads where a vehicle might turn off between the watch and apprehending patrolman.

g. Under no circumstances will anyone except members of the Patrol put down or take up the Speed Watch when being operated for enforcement purposes.

3. **Check the Control Box Mechanism**

As soon as the cables and battery are connected to the control box, take the following steps:

a. Wind the watch.

b. Set the Tube Selector switch to the "off" position. Press the "reset" button to start, stop and reset the watch. If the control box fails to operate, check the battery cable connections or check the voltage of the battery.

c. After the control box is properly operating, be sure the stop watch is set to zero before checking traffic.

4. **Check the Speed Watch against a Calibrated Speedometer in Patrol Car Before and After Period of Operation**

Under no circumstances will that patrol car exceed the speed limit during this test. If the Speed Watch is accurate at low speeds, it is also accurate at high speeds.

a. Have the other officer cross the tubes two times.

b. Check the speedometer on each of these runs against that of the Speed Watch. If the comparison indicates the Speed Watch is working properly and accurately, proceed with the operation. It might be well to make a memo to the effect that the Speed Watch was checked on that occasion.

c. Each patrolman must be prepared to state on the witness stand what he saw and what he did on that occasion without reference to the testimony of the other. The same checking procedure shall be used before taking up the Speed Watch.

5. **Procedure to be Followed in Clocking a Vehicle for Enforcement Purposes**

a. Be sure stop watch hand is set at "zero."

b. Keep the vehicle to be clocked under visual observation for the last 200 feet before it crosses the first tube, while it is in the field, and for 200 feet beyond.

c. During this period make a mental estimate of its speed, make, model, color and license number.

d. Before the front wheels have contact with the first tube, throw the tube selector switch to that tube position.

e. Take care to observe that as the front wheels of the vehicle cross the first tube the watch begins to operate.

f. As soon as the vehicle has pased over the first tube starting the watch, immediately throw the switch to the second tube position.

g. As soon as the front wheels of the vehicle cross the second tube, stopping the watch, throw the toggle switch to "off."

h. Note the speed at which the vehicle was moving, and if a violation has occurred, take

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ASSESSING FOREST LAND AND TIMBER FOR PROPERTY TAXES

[*Note:* This article is an adaptation of Chapter VIII of the Institute of Government's experimental guidebook, *The Assessment of Real Property for Taxation in North Carolina* (1948). These instructions are considered "the most detailed that were found for states east of the Great Plains" in a recent survey of forest land assessment guides throughout the country. See "Assessment of Forest Land" by Ellis T. Williams, *Assessors' News-Letter*, Vol. 22, No. 1 (January, 1956) page 2.]

By
HENRY W. LEWIS
Assistant Director of the Institute of Government

The governing principle in assessing timber and forest land for *ad valorem* tax purposes, as with other kinds of real property, is that it be assessed at its true and actual value in money.

> All property, real and personal, shall as far as practicable, be valued at its true value in money. . . . The intent and purpose of this subchapter is to have all property and subjects of taxation assessed at their true and actual value in money, in such manner as such property and subjects are usually sold, but not by forced sale thereof. . . . [G.S. 105-294]

In assessing buildings and other improvements on real estate it is a common practice to use reproduction cost less depreciation as a convenient starting point in determining true value; in the assessment of urban land it is helpful to set initial values on a base or unit foot of measurement. Recent sales furnish a useful guide in setting those values. The nature of timber and of forest land differs from ordinary land and buildings, and sales are somewhat more sporadic. Thus it is necessary to seek a method of measuring the value of timber and forest land that will take into account the peculiar characteristics they undoubtedly have.

The kind of real property most nearly comparable to forest land itself is ordinary rural agricultural and pasture land. With slight modifications the assessment principles applied to such property can be applied to forest land. In both situations value can best be determined by analyzing the productive capacity of the soil and the location of the tract.

Timber, apart from the forest land on which it stands, is comparable to mineral rights. In both cases the thing appraised is distinguished from the surface rights in the land, for both may be separated or severed from the land and converted into personal property.

In connection with these comparisons it is pertinent to observe how these views are reflected in the North Carolina property tax statutes. It is required that the tax record of each parcel of real property show "the number of acres cleared for cultivation, waste land, *woods and timber*, mineral quarry lands, and lands susceptible of development for water power" [G.S. 105-306(3)]. "In determining the value of land the assessors" are directed to "consider as to each tract, parcel or lot separately listed at least its advantages as to location, quality of soil, *quantity and quality of timber*. . . ." [G.S. 105-295]. "If some person other than the taxpayer listing such real property shall own mineral, quarry, *timber*, water power or other separate rights with respect thereto . . . such fact shall be specified. . . ." [G.S. 105-306(6)]. And again, "All mineral, quarry, *timber*, water power or other separate rights owned by the taxpayer with respect to the lands of *another* . . ." must be listed by him for taxation "separately with respect to each parcel. . . ." [G.S. 105-306(7)]. Furthermore, through the repeated statement that all property is taxable unless exempted [G.S. 105-296; 105-297] and the insertion of a direction that assessors make no increase in the realty assessment when an owner has planted forest trees "on vacant land for reforestation purposes (for ten years after such planting)" [G.S. 105-204], the statutes plainly assume that all forest growth is to be assessed for taxation. And there is at least a reasonable argument that the statutes assume the assessor will consider assigning separate values to the forest growth and the land on which it stands.

From these general observations about the nature of forest land, the potential severability of timber, and the general pattern of the North Carolina property tax statutes, it is evident not only that timber and the forest land on which it stands should be appraised as two separate items of property for economic purposes, but that the tax statutes lend support to these practical considerations. (One particular exception to this general rule will be dealt with in a later section of this article.)

Definition of Forest Land

Assuming for tax purposes that forest land should be considered as a separate class of rural land—that is, comparable to "open cultivated land" and "pasture"—and assuming also that forest land should be assessed separately from the standing timber, local tax authorities need to know what land they should consider as "forest land."

Forest land can be defined as land bearing forest growth, or land from which the forest growth has been removed but which shows no evidence of any other recent land use. It will be observed that this definition is broad—broad enough, in fact, to include the land commonly called "cutover land." This is an important point, for there is occasionally a tendency to confuse "cutover land" with "waste land," an entirely different category as will be pointed out at a later point.

Tracts formerly used for agricultural purposes might fall either under the heading of "open or cultivated" land or under the heading of "forest land." The test is this: If

Table 1

If tree diameter is	*Number of trees per acre indicated below will produce 5% stocking*
8 inches	15
6 inches	22
4 inches	30
Seedlings	40

the abandoned agricultural land is at least five per cent stocked with trees it should be considered "forest land" rather than "open or cultivated." Assessors can determine whether a five per cent stocking exists on a single acre by reference to Table 1.

Assessing authorities often apply the term "waste land" too loosely, but properly interpreted it includes what is generally called "non-productive forest land." Such land is defined as forest land of such low fertility that it never has and probably never will grow sound commercial saw timber. Brush-covered sand dunes and dry rocky ridge tops in the mountains are examples of land in this class. If this analysis is correct and non-productive forest land should be classified as waste land, assessing authorities should apply to such real estate the same classification and assessment standards they use in valuing waste land.*

Appraisal of Forest Land Apart from Standing Timber

Once it is agreed that the land on which timber stands or has stood is to be classified as land separate and apart from the standing timber, it becomes clear that the procedure to be followed by the assessor does not vary in principle from that the assessor would use in setting base values for other classes of rural land. Local authorities responsible for setting base values should bear in mind, however, that for general assessment purposes the two primary factors in setting base per acre values on forest land as such are (a) producing power and (b) accessibility to timber market. This being true, it is necessary to set base per acre values for such land (including cutover land) and it will be helpful to insert those per acre values in a table substantially as shown in Table 2.

Table 2
FOREST LAND CLASSES AND BASE VALUES PER ACRE
IN ..... COUNTY

Productivity	*Accessibility to Timber Market*		
	Good (A)	*Average (B)*	*Poor (C)*
I Above average	I-A $	I-B $	I-C $ .....
II Average	II-A $	II-B $	II-C $ .....
III Below average	III-A $	III-B $	III-C $ .....

By way of illustration, the local authorities might decide that the best forest land in the county should receive a base per acre value of $35.00. (This figure must be considered as an example only and not as a suggestion.) The best land would be that "above average" in productivity, and easily accessible to timber markets. Thus the figure $35 would be inserted in the first or I-A position, and the assessing authorities would proceed in a similar way to record their base values for all other grades of forest land—setting per acre values and entering them on the chart or table. In fixing these base values the assessing authorities should keep in mind the fact that their figures should represent average market values for each grade, not unusually high or unusually low prices for the particular kind of forest land considered.

As pointed out initially, there is an exception to the principle that forest land and timber should always be assessed separately. That exception is illustrated by a tract of forest land on which there is no *merchantable* timber, but on which there is either a growth of "seedlings and saplings" or a growth classified as "poorly stocked." (These terms are defined in the discussion of "stand-size classes" to follow.) Seedlings and saplings have no market value if severed from the land, and poorly stocked timber, regardless of the possible value of individual trees, has no market value because there is not enough of it to the acre to warrant the costs of severing it. Yet, in both cases, the presence of this timber growth enhances the value of the land on which it stands above a bare or cutover value. The difference in value caused by this growth should be taken into account in the tax assessment of the forest land itself, but no attempt should be made to assess a separate timber value. How is this land value adjustment to be made?

When the local assessing authorities set base values for forest land they set values for the bare land itself. Thus some method must be devised for adjusting the base value of the land on which seedlings and saplings are present or on which there is a poorly stocked growth. (Here it is necessary in North Carolina to make it clear that what is said here does not apply when the seedlings and saplings have been planted on vacant land for reforestation purposes less than ten years. The laws of this state direct assessors not to let the presence of such trees cause them to add value in appraising land so stocked. See G.S. 105-294.) Two possible ways for making this adjustment may be suggested:

(1) The simplest procedure would be for the assessing authorities to say that the assessment of land on which there is a timber growth classified as "seedlings and saplings" should receive a uniform flat sum addition per acre. For example, add $20 to the base value of the forest land for each acre on which there is seedling and sapling growth. (Again the dollar figure is only an example.) The same procedure could be followed with regard to "poorly stocked" tracts.

(2) A better procedure would be for the assessing officials to set up varying flat sums per acre to be added for cases of this kind. Having settled upon these additions to assessments for the presence of such growths, the local tax officials should insert them in a table similar to Table 3. Such a table will make it simpler for the assessor to compute the additions to base land value for any individual tract of forest land he is called on to appraise.

Appraisal of Timber Apart from Land on Which It Stands

Having determined that forest land and the timber standing thereon should be assessed separately for tax purposes, and having defined what is meant by "forest land," it becomes necessary to define what is meant by "timber."

* "'Base value' as used with reference to rural land has referred primarily to the productivity of the soil under average management. Waste land will have little or no value as agricultural or forest land and may include areas so frequently under water as to prevent the growth of merchantable timber, mountain balds, abandoned quarries, sand dunes, and other areas for which there is no conceivable agricultural or forest use.

"Although such areas may have no base value as the term is used in this manual, they may be of very considerable value and should not be classified as waste unless all elements of value are absent. Many, for example, will be prized for recreational, hunting, mineral, quarrying, or oil purposes and should be classified under some such designation and assessed in accordance with local advice and experience. A few areas, however, will be without forest, agricultural, recreational, or sub-surface value and should be classified as waste with only a nominal assessment." Lewis, *The Assessment of Real Property for Taxation in North Carolina* (Institute of Government, 1948), page 139.

Through established usage, merchantable timber in North Carolina is classed as timber 5 inches or larger in diameter measured 4 1/2 feet from the ground—usually expressed as "diameter breast high." Trees under 5 inches in diameter would normally not command a market price if they were cut. Thus, while any forest growth might be timber in a technical sense, for purposes of tax assessment a stand classed as "seedlings and saplings" should not be included in the definition of timber, but as already shown should be considered in the assessment of the land itself. The same reasoning applies to "poorly stocked" tracts.

Forest Types

Even when it has been agreed that a minimum tree measurement must be found before forest growth can be classified as "timber," the term remains extremely broad. It will differ as to species, size, quality, and density from section to section and from tract to tract. For tax assessment purposes, however, it can be assumed that there are five broad, readily recognizable forest types in North Carolina:

(1) *Softwood*: Forest stands in which pines, hemlock, spruce, cedar, or cypress make up at least 75 per cent of the larger trees.

(2) *Mixed softwood and hardwood*: Forest stands in which pines, hemlock, spruce, cedar, or cypress make up 25 per cent to 74 per cent of the larger trees. The other trees in the stand are hardwoods.

(3) *Upland hardwood*: Forest stands of mixed oaks and other hardwoods growing on the slopes and ridgetops of the mountains, the rolling hills of the piedmont, and, less frequently, on the well-drained ridges of the coastal plain. Scrub oak is included in this type. Hardwoods make up at least 75 per cent of the larger trees.

(4) *Cove hardwood*: Forest stands of hardwood species such as yellow poplar, cucumber, basswood, white ash, buckeye, and red maple, growing either pure or in mixture, in the mountains and western piedmont areas on the deep moist soils of lower slopes, and extending up the coves of small streams. Other kinds of trees may be present, but the species listed make up 75 per cent of the larger trees.

(5) *Bottomland hardwood:* Forest stands of mixed hardwoods or hardwoods and cypress, growing chiefly in the swamps and river bottoms of the coastal plain and the larger river bottoms of the piedmont. Common trees are tupelo gum, black gum, sweet gum, water oak, red maple, ash and cypress. Hardwoods make up at least 75 per cent of the larger trees, cypress less than 25 per cent.

Local assessing authorities will be able to identify the forest types existing in their jurisdictions and can disregard the others when they set base values.

Stand-size Classes

Having decided upon a definition of timber and having classified the kinds of forests in the county under as many of the five suggested types as are needed, the next problem for the county assessing authorities is establishment of measurement standards for the kinds of timber found in each of the forest types. These measurement standards are usually called "stand-size classes."

Since the stand-size classes to be discussed in this article are all determined by the number of trees of certain diameter measurements per acre, the assessor will need some reasonably easy rule of thumb for estimating the number of trees of any given size in an acre. While such rules cannot be precisely accurate, one has been recommended by the North Carolina State Forester's Office for use by assessing personnel and will be found relatively easy to apply:

> To find the number of trees of any given diameter in an acre, select a circular plot 1/5 acre in size (a circle with a radius of 52.7 feet), and count the trees in the circle. Multiply the number found by 5 to determine the total number in the acre.

For example: Suppose an assessor must estimate the timber on a 15-acre tract. He selects a circle of normal growth for the tract and makes his count with the following result for a single acre:

> 5 trees 15 in. in diameter; multiply by 5; result, 25 such trees per acre
> 10 trees 12 in. in diameter; multiply by 5; result, 50 such trees per acre
> 15 trees 8 in. in diameter; multiply by 5; result, 75 such trees per acre

The definitions and tables for "saw timber" and "pole timber" set out below enable the assessor to convert his per acre tree totals to board feet or cords for the 15-acre tract as follows:

> 25 trees 16 in. in diameter (saw timber), 5,000 board feet per acre; 75,000 board feet in tract
> 50 trees 12 in. in diameter (saw timber), 4,000 board feet per acre; 60,000 board feet in tract
> 75 trees 8 in. in diameter (pole timber), 7 1/2 cords per acre; 112 1/2 cords in tract

With this method of computation in mind, the assessor may return to the problem of stand-size classes. For tax assessment purposes five stand-size classes can be established and defined as follows:

(1) *Saw timber:* Forest stands, regardless of forest type, containing at least 2,000 board feet gross volume per acre. This measurement is based on the International 1/4-Inch Scale, and the trees must be sound live trees of commercial species. Softwoods (pines, red and white cedar, cypress, hemlock, spruce) must be at least 9 inches in diameter at 4 1/2 feet above the ground, and hardwoods must be at least 11 inches in diameter at that height, to be large enough for

Table 3

TABLE OF ADDITIONS PER ACRE FOR FOREST LAND IN ..... COUNTY GROWING STANDS OF TIMBER NOT PRESENTLY MERCHANTABLE

Forest type	*Class*	*Quality*	*Stand-size Class* *Seedlings and saplings (per acre value)*	*Poorly stocked (per acre value)*
	A.	Above average (I-A)	$.....	$.....
I Softwood	B.	Average (I-B)	.....	.....
	C.	Below average (I-C)	.....	.....
II Softwood-hardwood	A.	Above average (II-A)	$.....	$.....
	B.	Average (II-B)	.....	.....
	C.	Below average (II-C)	.....	.....
III Upland hardwood	A.	Above average (III-A)	$.....	$.....
	B.	Average (III-B)	.....	.....
	C.	Below average (III-C)	.....	.....
IV Cove hardwood	A.	Above average (IV-A)	$.....	$.....
	B.	Average (IV-B)	.....	.....
	C.	Below average (IV-C)	.....	.....
V Bottomland hardwood	A.	Above average (V-A)	$.....	$.....
	B.	Average (V-B)	.....	.....
	C.	Below average (V-C)	.....	.....

Table 4

If tree diameter 4 1/2 ft. above ground is:	*The following number of trees per acre will produce the number of board feet per acre indicated at top of each column*					
	1,000	2,000	3,000	4,000	5,000	10,000
10 inches	23	45	68	90	113	226
12 inches	13	25	38	50	63	126
14 inches	8	15	23	30	38	76
16 inches	5	10	15	20	25	50

saw timber. Table 4 shows the number of trees of different sizes per acre necessary to give the number of board feet per acre indicated.

(2) *Pole timber:* Forest stands containing less than 2,000 board feet gross volume per acre, but at least 10 per cent stocked with trees 5 inches or larger in diameter 4 1/2 feet from the ground. One-half of these trees must be pole size, that is, 5 to 9 inches in diameter breast high for softwoods and 5 to 11 inches for hardwoods. (It is important to remember that the term "pole timber" is used simply as a term of measurement; it does not refer to the use to which timber of this size may be put. Pulpwood, it will be observed, will fall in this measurement class.) The assessor must be able to estimate whether a 10 per cent stocking is present on a tract of timber. Table 5 will tell him how many trees of a given diameter breast high per acre are required to produce a 10 per cent stocking on an acre.

Unlike saw timber, pole timber is measured by the *cord*, not by board feet. Thus the assessor needs to know how to estimate the number of cords in an acre of pole timber. To do this, he will select a circular plot 1/5 acre in size (i.e., a plot with a radius of 52.7 feet), and count the trees of pole timber diameter in that circle. This number he will multiply by 5 to find the number of such trees in the acre. To compute the cordage in the acre he can refer to Table 6. It indicates how many trees of given diameters are required per acre to produce *one cord* of pole timber.

(3) *Seedlings and saplings:* Forest stands less than 10 per cent stocked with trees 5 inches or larger in diameter but at least 40 per cent stocked with smaller trees. To be 40 per cent stocked there must be 320 well-spaced seedlings per acre or 240 four-inch saplings per acre. Here again the assessor can estimate the number of such trees per acre by using the 1/5 acre circular plot count, multiplying by 5 to obtain the number for the acre.

(4) *Poorly stocked:* Forest stands less than 10 per cent stocked with trees 5 inches or larger in diameter 4 1/2 feet above the ground and less than 40 per cent stocked with smaller trees. Estimates can be made in the same way they are made for other stand-size classes. Here the important point is that stands falling within the definition of "poorly stocked" are not considered merchantable.

(5) *Plantations:* Forest stands less than ten years old which have been established by hand or machine planting. Such plantations are not subject to *ad valorem* taxation in North Carolina (G.S. 105-294). Plantations more than ten years of age should be classified by forest type and stand-size and treated as ordinary forest-grown stands.

Setting Base Values for Stands of Growing Timber

To set base values on standing timber presents local tax authorities with a problem different from that they face in setting base values on forest land. Timber, like oil or mineral ore, has value only because of the products that can be made from it after it has been severed from the ground, transported to a manufacturing plant, and made into finished or semi-finished products. The value of growing timber is often spoken of as being a *residual* value, that is, the value of the finished product less the cost of harvesting, transportation, manufacture, and a sum for profit and risk. This residual value is commonly called "stumpage value."

The most important factors that assessing authorities have to consider in arriving at "stumpage value" in setting base tax values for timber are:

(1) Volume per acre
(2) Size of trees
(3) Species in the stand
(4) Quality of the timber
(5) Logging conditions
(6) Roads
(7) Distance from market

The assessor must keep in mind that what he seeks to establish is base market values. The careful buyer or seller of timber will consider, first, the factors that affect the value of the product that can be made from the timber. He will be interested in the volume present, as measured in board feet or cords. He will be interested in the quality of the timber, for this will have a bearing on the products to be made from it. Some species are more valuable than others. The size of the individual trees helps to determine the value of the products to be made from them. The buyer will pay attention to defects that might reduce the merchantable volume: fire scars, evidence of decay, wind damage, curvature of the trunks, the presence of low branches that produce knotty lumber, and other indications of quality.

The buyer or seller will also consider the factors that would affect the costs of logging, transportation, and manufacture. The size of the tract, the volume of timber, and the density of the stand may be important. The size of the individual trees will have a bearing, for the cost per thousand board feet of logging, hauling, and manufacturing small trees is greater than for large trees. The nature of the land—level or steep, rocky or smooth, swamp or dry—will affect logging costs. And the distance the logs must be hauled to market and the kind and condition of the roads they will be hauled on are very important factors in determining production costs.

The making of an accurate timber appraisal requires time and special abilities not ordinarily available to the local tax assessor. For example, the first step taken by a careful buyer or seller will be a cruise of the timber. The purpose of the cruise is to determine the volume (in board feet or cords) of the timber on the

Table 5

If the diameter is:	*The number of trees per acre indicated will produce a 10% stocking:*
12 inches	15
10 inches	20
8 inches	30
6 inches	45
4 inches	60
Seedlings or saplings	80

Table 6

If the diameter is:	*The number of trees per acre indicated will produce one cord:*
10 inches	6
9 inches	7
8 inches	10
7 inches	14
6 inches	22
5 inches	42

tract, and to measure the quality as shown by species, size, defects, etc. In special cases the cruise might mean a record of each individual tree, although it usually means an estimate for the tract made by taking the measurements of sample plots or strips. The next step taken is a careful estimate of the expected costs of operation from felling the trees, through cutting them into logs, to hauling the logs to the sawmill. Existing records can usually be relied on to provide the costs of manufacturing lumber and carrying on the business. By subtracting the costs and a margin for profit and risk from the selling price of the products the timber will produce, the buyer or seller can arrive at his offering or asking price. This may be a lump sum for the tract, or it may be a price per thousand board feet for each of the important species in the tract.

Admitting that the size of the task before him makes it impossible for the tax assessor to use such time-consuming and detailed procedures in assessing all the forest properties in his jurisdiction, it is necessary to devise some rules of thumb or reliable short cuts that will produce, not an exact valuation suitable for all purposes, but an assessment of timber that will be equitable when applied generally for tax purposes.

Keeping these factors in mind, the local assessing authorities will proceed to establish average or base values per 1,000 board feet to be used in appraising saw timber of different quality grades according to forest type and stand-size class. For pole timber the base values should be set in the same way on a per cord basis. These base values should always be set on the theory that the timber is situated in an *average location* in the particular county, and they should be set so as not to reflect any unusual logging conditions.

It will be helpful for the assessing authorities to tabulate base values as shown in Table 7.

Since stands of seedlings and saplings and poorly stocked stands are to be valued at a flat figure per acre and added to the land value, they are not included in this suggested table.

Adjustment of Base Timber Values to Account for Accessibility

In setting an assessed valuation on stands of timber the discussion so far has assumed that the stands are situated in what can be called "average" locations, that is, locations representing the normal logging conditions, distance from roads, and distance from markets in the particular county. It is apparent, however, that few tracts of timber can be estimated solely on the basis of "average" location; when the assessor is faced with a particular taxpayer's tract of timber he must modify the average value that he first places on it to account for its "accessibility." (This refers to the timber, not to the land. The locational elements involved in the value of the forest land have already been discussed.)

By the term "accessibility" is meant the location of the timber with regard to distance from market, the logging conditions, and the kind of roads available. Distance from market may differ with the kind of timber. For cordwood it may be the trucking distance to the nearest pulp mill or railroad siding. For saw-logs it may be the distance to the nearest log buying or timber buying sawmill. For rough lumber manufactured by a portable mill it may be the distance to the nearest planing mill or concentration yard. The extreme distance for truck hauling in North Carolina is about 50 miles. The cost for hauling beyond this distance is excessive except in unusual circumstances. It is also well understood that the condition of the roads on which logs, cordwood, or lumber will be hauled will affect trucking costs. And further, what lumbermen call the "logging chance" or hazards of logging, as affected by topography, drainage, and the presence of underbrush or rocks, will have a definite bearing on the cost of logging. All these factors can be taken care of under the term "accessibility," and the assessing authorities in a particular county should establish standard additions and deductions to base timber values which assessors can apply in the appraisal and assessment of individual tracts.

It is suggested that "accessibility" be rated "Good," "Average," and "Poor," and that percentage adjustments be established substantially as shown in Table 8, on the inside back cover.

The 30 per cent figure used as a maximum in the suggested adjustment table has been taken upon the advice of the Office of the North Carolina State Forester and the Chief of the Division of Forest Economics, United States Department of Agriculture, Forest Service, Appalachian Forest Experiment Station. It may be advisable to refine this table so as to allow for additional accessibility ratings. For example, "Excellent," "Good," "Average," "Fair," and "Poor." If this were done, it would be necessary to set percentage ranges

(Continued on inside back cover)

Table 7

TABLE OF BASE TIMBER VALUES FOR _____ COUNTY

Forest type	*Quality*	*Saw timber (per 1,000 bd. ft.)*	*Pole timber (per cord)*
I Softwood	A. Above average (I-A)	$	$
	B. Average (I-B)		
	C. Below average (I-C)		
II Softwood-hardwood	A. Above average (II-A)	$	$
	B. Average (II-B)		
	C. Below average (II-C)		
III Upland hardwood	A. Above average (III-A)	$	$
	B. Average (III-B)		
	C. Below average (III-C)		
IV Cove hardwood	A. Above average (IV-A)	$	$
	B. Average (IV-B)		
	C. Below average (IV-C)		
V Bottomland hardwood	A. Above average (V-A)	$	$
	B. Average (V-B)		
	C. Below average (V-C)		

FINANCING LOCAL IMPROVEMENTS IN N.C. CITIES OVER 10,000

By
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Assistant Director of the Institute of Government

Who pays for street improvements and the extension of water and sewer lines in North Carolina cities having populations of 10,000 and above? To find out about the general policies and practices in this area, the Institute of Government recently mailed a questionnaire to each of the 30 North Carolina cities in this population class. Replies were received from 26 of the 30 cities and are summarized in this article.*

Financing of local improvements varies from city to city—first, according to whether the improvements are being made in a new subdivision or on petition from residents, and second, according to whether they are made within the city or outside the city's boundaries. As a result, the questionnaire was divided into four parts and the results have been summarized in the same manner. These four parts are:

I. Improvement Requirements and Financing with Respect to Residential Subdivisions *Within* the City Limits.
II. Improvement Requirements and Financing with Respect to Residential Subdivisions *Outside* the City.
III. Assessment and Utility Extension Policies with Respect to Improvements Made on *Petition by City Residents.*
IV. Utility Extension Policies with Respect to *Residents Outside the City.*

The information obtained from the questionnaires will be reviewed under these four headings.

Part I. Improvement Requirements and Financing with Respect to Residential Subdivisions Within the City Limits.

Twenty-five of the 26 cities reporting have subdivision regulations controlling residential development within the city. From the copies of ordinances enclosed with the returned questionnaires, it appears that most of the cities have adapted the model subdivision ordinance recommended by the North Carolina League of Municipalities. Only a comparison of those sections of the ordinances relating to the various street and utility improvements is made here. The seven improvements covered are: street grading, street paving, storm sewers, curb and gutters, sidewalks, water mains, and sanitary sewers.

Improvements Required

As might be expected, the requirements for the installation of various improvements by the subdivision ordinances of the cities in the group are not uniform. Basic street improvements are generally required, but other improvements are optional in most cities. Among the 24 cities reporting on this item in the questionnaire, the following pattern was found:

Improvement	No. Cities Requiring Improvement	Comment
Street Grading	22	
Street Paving	12	In five of these, base stone only is required.
Storm Sewers	19	Eight cities which require storm sewers do not require paving. One which requires paving does not require storm sewers.
Curb & Gutters	8	Seven of these also require grading and paving. Six of the eight require grading, paving and storm sewers—the complete street.
Sidewalks	1	
Water Mains	13	Subject to available service in most cases.
Sanitary Sewers	11	Subject to available service in most cases.

Financing Street and Sidewalk Improvements

Who bears the cost of street and sidewalk improvements in new residential subdivisions (whether required or not)? From 22 to 24 cities reported on the distribution of the cost for the different improvements. Table I (page 9) presents the combined tabulation and gives information about who pays for the initial improvement. As will be noted later, in the case of water and sewer extensions some of the cities provide means for reimbursing the developer in the years following installation. In the case of street improvements, however, none of the cities reported any provisions for reimbursement. Practices among the reporting cities with respect to financing street and sidewalk improvements may be briefly outlined as follows:

Street Grading. Twenty-one cities require the developer to bear all the cost of this improvement. Kinston requires the developer to bear two-thirds of the cost; Rocky Mount requires him to bear half of the cost; and in Concord the city pays for grading.

Street Paving. Nine cities in the group require the developer to pay the entire cost of paving. In six other cities, two-thirds of the cost is borne by the developer and one-third by the city. In four cities the cost is split 50-50 between the city and the developer. Asheville requires the developer to pay for the cost of materials only, and in Concord and Gastonia the city pays for paving.

Storm Sewers. In 18 of the reporting cities the developer pays for the full cost of storm sewer installations. In Durham, he pays for any storm sewer 30" or less in size; in Wilson, for 24" and smaller lines; and for cost of the materials only in Asheville and Goldsboro. Concord, Kinston, and Rocky Mount all bear the full cost of storm sewers.

* The four cities in the group from which no reply was received are Elizabeth City, Lexington, Thomasville, and Wilmington. It should be noted, however, that not all of the cities reporting answered every item on the questionnaire. In some cases a city had no policy in the area and in other cases the question was not applicable. For this reason, most of the findings are based on policies of from 21 to 24 cities, and from time to time the cities in the group will change slightly.

Curb & Gutters. When curb and gutters are installed, 15 cities require the developer to bear the cost. In three cities he pays for two-thirds of the cost and in four other cities he pays for half of the cost. Only in Concord does the city finance the full expense.

Sidewalks. A majority of the cities, 18, require the developer to pay for the full cost of sidewalks when they are installed. Four cities share the cost on an even basis with the developer; and Concord builds them from the city treasury.

Financing Water and Sewer Extensions

Water and sewer policies differ from those for street improvements in two respects. First, fewer cities require their installation in new subdivisions, and second, more of the cost of their installation is borne by the cities. It will be noted from Table I that about half of the cities require the developer to pay for the initial installation. However, several of the cities provide for later reimbursement so that the eventual net cost to the developer is not as great as it first appears.

Water Mains. Thirteen cities require the developer to pay for the cost of water lines.

On the other side are Asheville, which makes a charge for the materials only, and nine other cities which require no payment from the developer.

Some of the cities in each of the above two groups have provisions whereby the developer may be reimbursed for part or all of his original expense. In Greensboro and Durham persons who tap on the water lines within a given number of years must pay a tapping fee to the original developer. Fayetteville refunds tapping fees to cover any cost to the developer, not to exceed what he paid or $100 per house. Gastonia makes tap refunds for three years, but refunds in any one year may not exceed one-third of the original cost. Goldsboro refunds water revenues for eight years to cover cost of both water and sewer lines. Refunds may not exceed total cost of water lines and two-thirds of the cost of sewer lines. In Greenville, if the developer at the city's request installs larger lines than needed to serve his subdivision, the extra cost is refunded. Sanford refunds $150 per tap for a period of 12 years. Monroe refunds up to one-third of the original cost from later tap fees. Wilson and Winston-Salem refund tap fees for five years, or until the original cost of the line is met.

TABLE I

Percentage of Cost of Improvement Paid by Developer When Subdivision Is Located Within the City. [Whether Improvement Is Required or not.]

Improvement	No. Cities Reporting	No. Cities Requiring Developer to Pay: 100%	66 2/3%	50%	0%	Other
Street Grading	24	21*	1	1	1	
Street Paving	22	9*	6	4	2	Asheville: cost of materials only.
Storm Sewers	24	18*	0	0	3	Asheville and Goldsboro: cost of materials only. Wilson: cost of materials not to exceed cost of 24" line.
Curb & Gutter	23	15*	3	4	1	
Sidewalks	23	18	0	4	1	
Water Mains	23	13*	0	0	9**	Asheville: cost of materials only.
Sanitary Sewers	23	13*	0	0	9**	Asheville: cost of materials only.

Notes:

Street Grading. *Includes Raleigh which combines cost of grading, paving, storm sewers, and curb and gutter and requires developer to pay total up to maximum of $6.00 per front foot.

Street Paving. *Includes: Raleigh, as noted above; Greensboro, which combines paving, storm sewers, and curb and gutter and requires payment of total cost with maximum of $6.00 per front foot; and Sanford, which requires developer to pay for first 20 feet of paving width.

Storm Sewers. *Includes: Raleigh and Greensboro as noted above; and Durham, which requires developer to bear total cost for all lines 30" and less in size.

Curb and Gutter. *Includes Raleigh and Greensboro as noted above.

Water Mains. *Includes four cities which require developer to pay all of cost up to certain limits. In Durham the maximum charge is $1.62 per front foot; in Greensboro, $1.50 per front foot; in Sanford, a flat $2.00 per front foot; and in Raleigh, for all lines 6" and less in size.

**Includes Fayetteville which pays for 150 feet of line per house and requires the developer to bear the remainder of the cost, if any.

Sanitary Sewers. *Includes three cities with maximum charges as follows: Durham, $1.50 per front foot; Greensboro, $1.00 per front foot; and Raleigh, total cost for lines 8" and less in size.

**Includes Fayetteville which pays for 150 feet per house only and requires developer to bear rest of cost, if any.

Sanitary Sewers. Policies with respect to sanitary sewers are almost identical with those for water lines. As for the original cost, 13 cities require the developer to bear all of it. The developer pays for materials only in Asheville. The other nine cities reporting bear the cost of sewer installations.

Reimbursement also follows the same pattern as in the case of water lines. In Durham and Greensboro individuals who later tap on the lines pay the original developer. Fayetteville makes tap refunds if the developer has paid part of the original cost. Gastonia refunds taps for three years, not to exceed the original cost. Goldsboro, as noted above, uses water revenues for eight years to refund up to two-thirds of the initial cost. Monroe refunds tap fees to cover one-third of the cost, and Sanford refunds the fees for 12 years, not to exceed the cost of 75 feet of line per house. Wilson and Winston-Salem refund fees for five years, not to exceed the original cost to the developer.

Other Policies and Practices

Cost of "Larger" Improvements. In a majority of the cities reporting, the city bears the extra cost of larger water and sewer mains and wider streets, where such are necessary to serve other areas than the one being developed. Fourteen cities pay all of the extra cost. Two cities split the extra cost. Three other cities pay the extra cost for larger water and sewer mains, but do not share the cost where streets are concerned. Fayetteville pays for the additional cost in the case of water and sewer lines and for two-thirds of the extra cost of larger streets. Only three cities require the developer to bear all of the extra cost.

Installment Payment. Eleven of the 21 cities reporting have provisions for installment payment of the cost of some of the improvements. This applies, of course, only when the work is done by the city on petition from the developer. Of the 11, five allow ten years for payment, four allow five years, one allows three years, and one allows one year. Ten cities have no provisions for installment payment.

Bonds and Deposits. Sixteen of the cities do not require the developer to post bond or otherwise guarantee completion of the improvements required by the subdivision ordinance. Several of the cities, however, refuse to connect city services or accept streets until the improvements are completed. Nine cities require bonds or other guarantees if final approval of the subdivision is given before completion of the improvements. In some cases, the developer may file a petition for the required improvement in place of posting bond. Thus the city does the work and assesses the abutting property.

Only one city requires a deposit to cover the estimated cost before the improvements are undertaken (by city forces in this case). However, Greensboro allows the deposit and by so doing the developer may secure his improvements earlier than if he waits for the work to be done from the regular revolving fund established for this purpose.

Specifications. All cities reporting indicate that all improvements are made to city specifications. In some cases the work is done by city forces and in other cases by private contractors, but in both cases city standards are used.

Reservation for Public Use. Do North Carolina cities require developers to dedicate, sell, or reserve certain plots for parks, schools, and other public uses? Nine cities report that they *encourage* dedication of certain sites for such uses and are frequently successful in obtaining sites by this means. The encouragement, of course, comes during the period when the developer is seeking to have his subdivision plat approved. Greenville and Kinston may require the developer to sell certain tracts of land for public use at cost. Greensboro uses the same procedure, but limits it to future school sites only. Three cities require reservation for a given time. In Charlotte the period is 60 days. Raleigh requires reservation for six months. In Gastonia the reservation period is indefinite. In the other cities reporting, no regular method is used to obtain sites for future public use.

Part II. Improvement Requirements and Financing with Respect to Residential Subdivisions Outside the City.

Only four of the 26 cities reporting do not have subdivision regulations to cover territory beyond the city limits. Of the 22 cities which have ordinances, 19 of them have ordinances based on the general state statute and regulate development within one mile of the city limits. The other three cities have secured special legislation and have adopted ordinances which regulate development in a larger area. Raleigh's regulations extend for a distance of two miles from the city's limits. In Charlotte, an area of some 90 square miles around the city is covered. And in Winston-Salem the entire county is covered by joint City-County control.

Improvements Required

In general, about the same improvements are required outside the cities for new residential development as are required within the cities. A small difference exists with respect to street improvements. A few more cities require grading, paving, storm sewers, and curb and gutters within the city than do without. In contrast, one city requires sidewalks in developments outside the city, but not inside.

Requirements for the installation of water and sewer lines outside the cities are almost identical with inside requirements. In both cases, the requirement is usually subject to the availability of the services at reasonable expense. A summary of the requirements in the 22 reporting cities is as follows:

Improvement	No. Cities Requiring Improvement	Comment
Street Grading	19	It appears that grading is usually obtained in the other three cities also.
Street Paving	7	Three of these require base stone only.
Storm Sewers	16	
Curb & Gutters	6	Only three of these also require paving.
Sidewalks	2	
Water Mains	13	Subject to available service in most cases.
Sanitary Sewers	13	Subject to available service in most cases.

Financing of the Improvements

As might be expected, the initial cost of making the improvements outside the city is borne completely by the developer in all the cities reporting, except for the extra cost of installing larger lines or streets, which is financed by the city in a few cases.

However, several cities have plans whereby the developer may later be reimbursed, although this too is more limited with developers outside the city than was the case inside. Eleven of the 22 cities do not provide for any means of reimbursement. Two cities failed to report; in another the policy was not specified; and in a fourth there is reimbursement only when the city contracts to do so. Durham, Greenville, Monroe, and Sanford all have plans under which the developer is refunded tap fees from water and sewer improvements for a given number of years. In Concord, the city reimburses the developer when houses have been completed on half of the lots in the subdivision. The reimbursement is based on the original cost less depreciation at the rate of 2 per cent annually. Gastonia refunds cost of water lines of 6" or more in size (less taps which developer may have sold) if the subdivision is annexed within seven years. Reidsville also reimburses for water and sewer extensions upon annexation, less depreciation at 5 per cent annually.

Other Policies and Practices

Cost of "Larger" Improvements. In some cases, cities require developers to install water and sewer mains larger than needed to serve the subdivision in question in order to have adequate lines available for future growth in the area. The same problem arises at times with respect to streets. As noted above, when subdivisions within the city are involved, a majority of the cities reported the installation of the "larger" improvements at city expense. In contrast, only seven cities report that they bear some of the extra cost in such cases outside the city. The other cities either have no policy or (in 12 cities) require the developer to bear all the cost.

Bonds and Deposits. Twelve of the cities require neither a bond nor a deposit to guarantee the completion of improvements. The other ten have requirements of some type. Three require bonds in all cases. Four require bonds if final approval of the plat is given before the improvements are completed. Fayetteville requires a bond for street improvements, but not for water and sewer extensions. In Raleigh, requirement of a bond is at the discretion of the City Council. And in Goldsboro, the developer must make a deposit covering the estimated cost of the improvements.

Specifications and Dedication. All of the cities require that the improve-

TABLE II

Percentage of Cost Assessed to Abutting Property
When Improvements Are Made on Petition

Improvement	No. Cities Reporting	Number of Cities Assessing: 100%	66 2/3%	50%	0%	Other
Street Grading	24	9*	5**	5	5	
Street Paving	24	8*	7**	5	4	
Storm Sewers	23	8*	3	4	5	Asheville and Sanford; cost of materials only. Wilson: cost of lines 24" and less in size.
Curb & Gutter	24	14*	3	5	1	Asheville: cost of materials onl
Sidewalks	23	15	0	7	0	Asheville: cost of materials onl
Water Mains	24	7*	0	0	16**	Asheville: cost of materials onl
Sanitary Sewers	23	6*	0	0	16**	Asheville: cost of materials onl. Winston-Salem: $60 per house.

Notes:

Street Grading.
*Includes Raleigh where street grading, paving, storm sewers, and curb and gutter are assessed as one. Total cost assessed up to maximum of $6.00 per front foot.

**Includes Goldsboro where grading and paving are combined and two-thirds of total cost is assessed.

Street Paving.
*Includes: Raleigh, as noted above; Greensboro, which combines paving, storm sewers, and curb and gutter with maximum front foot charge of $6.00; and Sanford, which assesses cost of first 20 feet of width.

**Includes Goldsboro with conditions noted above.

Storm Sewers.
*Includes Raleigh and Greensboro as noted above.

Curb & Gutter.
*Includes Raleigh and Goldsboro as noted above.

Water Mains.
*Includes maximum charges as follows: Durham, $1.62 per front foot; Greensboro, $1.50 per front foot; Sanford, $2.00 per front foot; and Raleigh, cost of 6" and smaller lines. Also includes Goldsboro which refunds water revenues for eight years to offset initial charge.

**Includes cities which pay for maximum footage per house as follows: Greenville and Shelby, 100 feet; Fayetteville, 150 feet; and Monroe, 200 feet.

Sanitary Sewers.
*Includes maximum charges as follows: Durham, $1.50 per front foot; Greensboro, $1.00 per front foot; and Raleigh, cost of 8" and smaller lines. Also includes Goldsboro which uses water revenues for eight years to refund up to two-thirds of original cost.

**Includes following cities which pay for footage per house as indicated: Greenville, 50 feet; Shelby, 100 feet; Fayetteville, 150 feet; and Monroe, 200 feet.

ments be made to their specifications. Most of them are installed by private contractors, but some of the cities install water and sewer lines with city forces.

In nine of the 22 cities, the water and sewer lines are dedicated to the city upon completion. In the other cities, they are dedicated to the city upon annexation. Streets are not dedicated until annexation.

Reservation for Public Use. Requirements for the developer to reserve, sell, or dedicate certain tracts for public use in new subdivisions outside the city are more limited than similar requirements within the city. Three cities require reservation: one for 60 days, one for six months, and the other indefinitely (for highways only). Three cities require dedication of sites for parks, schools, and other public uses. And two cities, including one of the former, require the developer to make certain sites available to the school board for possible purchase.

On the other side, 15 cities have no standard requirements of this type, although in an unofficial manner they often encourage dedication of sites while negotiations are underway for approval of the plat.

Part III. Assessment and Utility Extension Policies with Respect to Improvement Made on Petition by City Residents.

Many improvements, especially inside the city, are made on petition of a majority of the residents of a particular street or streets. And following the installation, part or all of the cost is assessed to the abutting property. What are the general policies with respect to assessment for the various improvements? The answers tabulated in Table II reflect the practices in some North Carolina cities with populations of 10,000 and above.

A quick comparison of Tables I and II shows that the cities in the survey group require the developer of a subdivision to bear a greater proportion of the cost in installing improvements than is the case when improvements are installed on petition by residents of an area. In many cases, requiring the developer to pay a greater part of the cost is easier (in new subdivision ordinances) than changing assessment policies. This probably explains much of the difference in the practices in the two areas.

Financing Street and Sidewalk Improvements

Street Grading. Only nine of the 24 cities reporting assess the total cost of street grading to the abutting property. And this includes Raleigh where the assessment covers grading, paving, storm sewers, and curb and gutter, with a maximum charge of $6.00 per front foot. Five cities assess two-thirds of the cost; five others assess half of the cost and in five more the city does all the grading.

Street Paving. Paving practices are about the same as those for grading. Eight cities assess the total cost. Seven cities require the property owners to pay two-thirds of the cost; five share the cost with the owners on a 50-50 basis, and four pave without assessment. [It should be noted that some cities have special corner exemptions which provide for the city to bear part of the cost of paving a street along the side of a lot if the cost of paving the street in front has already been assessed.]

Storm Sewer. Eight cities assess the full cost of storm sewer installations. Three cities require the property owner to bear two-thirds of the cost; four assess half the cost; and five cities bear all the cost of storm sewers. Asheville and Sanford assess the cost of materials only, and Wilson assesses the cost of all lines 24" and less in size.

Curb and Gutters. Fourteen of the the cities assess the full cost of this improvement. On the other hand, only one city bears the full cost itself. In the middle are three cities which assess two-thirds of the cost, five cities which assess half of the cost, and Asheville which assesses for the cost of materials only.

Sidewalks. Except for Asheville, which assesses the cost of materials only, only two policies are found in sidewalk assessment. The property owner pays all in 15 cities, and in the other seven he shares the expense on an even basis with the city.

Financing Water and Sewer Extensions

Water Mains. Seven cities assess all or almost all of the cost of water extensions. In Winston-Salem each resident pays $175 for water service,

the city paying the remainder of the cost, if any. Goldsboro assesses the full cost of the lines, but water revenues may be used for eight years to refund the original cost. Asheville assesses the cost of materials only.

All the cost of the lines is paid by the city in 16 of those reporting. However, four of these have limits per house on the extensions which will be made without charge. In Greenville and Shelby it is 100 feet; in Fayetteville, 150 feet; and in Monroe, 200 feet.

Sanitary Sewers. Sewer extension assessment policies are almost identical with those for water. Six cities assess the full cost. Asheville assesses cost of materials only and Winston-Salem charges each resident a flat $60.

Sixteen cities bear substantially all the cost of sewer extensions. As with water extensions, however, four of these have footage limits. In Greenville the city pays for 50 feet of line per house, in Shelby for 100 feet, in Fayetteville for 150 feet, and in Monroe for 200 feet. Any additional footage must be paid for by the residents served.

Other Policies and Practices

"Larger" Improvements. Where wider streets and larger water and sewer mains are needed to serve areas beyond the street on which the petitioners live, who pays the extra cost of installing the larger improvements? In 15 of the 23 cities reporting, the city pays for the additional cost. In some cases this is a set policy; in other cities it happens because only the cost of a "standard" size improvement is assessed. For example, this is the situation in Raleigh and Goldsboro where the cost of certain sizes of water and sewer lines are assessed and the city pays for the extra cost of installing a larger line. In Albemarle and Henderson the cost of installing above-standard improvements is assessed to the abutting property in the regular manner. Concord and Statesville share the cost with the property owners. Asheville, in its regular manner, assesses the cost of materials only. Burlington and Fayetteville pay for the extra cost of larger than standard water and sewer lines, but assess the entire cost of all streets. The extra costs of above-standard streets and water lines are financed by the city in Sanford, but assessment is used where sewers are concerned. Thus in this respect, policies toward petitioners are about comparable to those for subdivisions within the city.

Installment Payment. As might be expected, most of the cities reporting (17 out of 21) allow assessments to be paid over a number of years. Seven cities provide for payments over a five-year period and seven more allow ten years. Rocky Mount allows two years. Fayetteville allows five years for the payment of street assessments, but does not provide for installment payment for water and sewer extensions. Sanford allows ten years, but this applies to street paving only. Four cities: Asheville, Hickory, Monroe, and Wilson do not allow installment payment at all.

Advance Payment. Generally speaking, the cities do not require the property owner to pay the estimated assessment before the improvements are made. In only four of the 22 cities reporting is this requirement in effect. In 15 cities, there is no such requirement. Three cities require advance payment only for water and sewer extensions. Greensboro does not require an advance payment, but the making of one often means that the improvement will be completed earlier since the city does not have to wait for available funds from the revolving fund established for this purpose. A few cities have provisions similar to Shelby's which requires an advance deposit to cover construction of water and sewer lines of greater length than 100 feet per house.

Intersections. There is almost complete agreement in the policy toward bearing the cost of improvements which lie within an intersection. Twenty-two of the 24 cities bear all the cost. Of the other two cities, one pays for paving and curb and gutter in intersections and assesses for other improvements. The other city pro rates the cost of intersections to abutting property.

Part IV. Utility Extension Policies with Respect to Residents Outside the City.

The general practice with respect to extending water and sewer lines to individual residents outside the city is to do so only at the expense of the residents. As for water lines, 20 cities require the residents to bear the full cost. Asheville requires them to pay for materials and Sanford charges a flat $2.00 per front foot. Only Henderson, among the cities reporting, extends water lines without cost to the residents.

Sewer extensions follow the same pattern. Twenty-one cities require the residents to bear the full cost, and two cities, Albemarle and Henderson, extend sewer lines without cost if the service is available at reasonable expense.

Reimbursement is also quite limited. Eleven cities report no provisions for reimbursement, either for later taps on the lines or upon annexation. Three cities have no definite policy, so that the practice in each case depends upon the contract for that extension.

In contrast, nine cities do have plans under which some reimbursement may be made. Four of these cities provide for a refund of tap fees for a given number of years. In two other cities, persons who later tap on to the lines must pay the original purchasers of the line. (The cities are not involved in this reimbursement directly.) In the remaining three cities, varying policies prevail. Gastonia reimburses on a depreciated basis if the area is annexed within seven years and if the line is at least 6" in size. Greenville refunds the extra cost of lines of excess size when installed at the city's request. Hickory reimburses upon annexation with water line depreciation computed at 5 per cent annually and sewer lines at 8 per cent per year.

Other Policies and Practices

Advance Payment. Ten of the 19 cities reporting require residents to make advance payment of the estimated cost of the water and sewer extensions. Sanford requires a deposit if the estimated cost is over $1,000. The remaining eight cities have no requirement for advance payment.

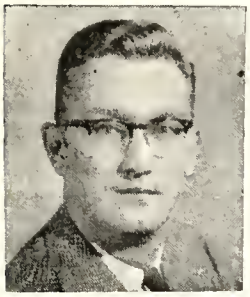
Industrial Extensions. The desire to encourage the location of new industry in an area is indicated in the policy of the cities in extending water and sewer services to industrial users outside the city. In eight of the 21 cities reporting, special treatment is sometimes afforded new industrial users. In the other 13 cities, extensions for industrial users are made on the same basis as for individual residents.

Water Rents. Only four of the cities reporting charge the same rates for water users outside the city as for those inside. All the remaining cities impose an extra charge for outside users. The most popular charge, double the inside rate, is found in nine cities. Next most frequently found rate is one 50 per cent higher than the inside charge and is used in three cities. Other rates to be found are:

Durham: approximately 2¼ times inside rate.

Monroe: 1½ times inside rate.

(Continued on page 15)



COUNTY GOVERNMENT

By John Alexander McMahon

Assistant Director, Institute of Government

Successful District Meetings Held

Eight district meetings for county commissioners, county accountants, and county attorneys were held by the Institute of Government during the month of March. Meetings were held in Nashville, Elizabeth City, Kenansville, Carthage, Concord, Asheville, Greensboro, and Lenoir. Over 300 officials were present from 75 counties, including around 175 commissioners, 52 accountants, and 25 attorneys.

The main topic discussed was the role of county commissioners in the preparation of school budgets. The new Institute guidebook, *Public School Budget Law in North Carolina,* was used as the basis for discussion. Copies of this guidebook were distributed to all those who attended. Additional copies have been mailed to board chairmen, county accountants, and county attorneys who were not able to be present, and all other commissioners have been offered a copy of the guidebook if they desire one.

Following the discussion of the school budget procedures, the pay-as-you-go method of financing school capital outlay was discussed, with comparisons made between that and bond financing. The final general discussion involved the duties of county commissioners in connection with the budget procedures required by the new County Fiscal Act passed by the 1955 General Assembly.

At each of the meetings there was a brief discussion of the 1957 legislative program as it is being developed by the Legislative Committee of the State Association of County Commissioners.

Power to Sell or Dispose of Property

From time to time, questions arise concerning the power of boards of county commissioners to sell or otherwise dispose of real and personal property. Many questions are put to the Attorney General concerning the extent of this power, and at each session of the General Assembly special acts are introduced to authorize individual counties to sell particular pieces of property in specific ways. There seems to be no real reason for this confusion or lack of certainty, because the statutes are clear.

Boards of county commissioners have the broadest possible power to sell or otherwise dispose of property. G.S. 153-9(14) provides that boards are authorized "to sell or lease any real property of the county and to make deeds or leases for the same to any purchaser or lessee." G.S. 153-9 (13) authorizes boards "to make such orders respecting the corporate property of the county as may be deemed expedient." G.S. 153-2(4) authorizes counties "to make such orders for the disposition or the use of its property as the interest of its inhabitants require." Thus, there is clear authority to (1) sell property, (2) lease property, or (3) make such other disposition as is deemed wise.

The Attorney General on numerous occasions has ruled that a board of county commissioners may sell surplus real property at private sale or at auction, being limited only by the inherent requirement that it receive a fair value for the property. The property of course must be surplus to the needs of the county.

A county may transfer surplus property to school administrative units. Since the county commissioners are responsible for providing necessary land and buildings for the public schools, these conveyances may be without consideration.

Perhaps the confusion over this power to sell or dispose of property stems from the stricter requirements applicable to other governmental units. G.S. 160-59 provides, "The mayor and commissioners of any town shall have power at all times to sell at public outcry, after thirty days' notice, to the highest bidder, any property, real or personal, belonging to any such town, and apply the proceeds as they may think best." This imposes a definite limitation on the powers of cities and towns to dispose of property. Similarly, the school law (G.S. 115-126) authorizes boards of education to sell surplus real property at public auction, after advertisement, in the manner prescribed in the statute for judicial sales of real property. Upset bids are authorized, confirmation of sale is optional with the board, and a deed may be executed by the chairman and secretary of the board. If the board believes the highest bid to be inadequate, the bid may be rejected and the property then advertised again for sale, or the property may be sold at private sale for a price in excess of the highest bid at such public sale. Exchanges of property are authorized after advertisement, and yearly leases are also authorized. Similar authority is provided for the sale of surplus personal property.

Certain counties are authorized "to execute and deliver conveyances to any property, whether acquired by tax or assessment foreclosure or otherwise, with full covenants of warranty whenever in the discretion of said governing bodies it is to the best interests of said counties . . . to convey by warranty deed." The provision is to be found in G.S. 160-61.1, but it applies only to Beaufort, Bertie, Bladen, Davidson, Edgecombe, Forsyth, Franklin, Gates, Halifax, Lenoir, Nash, New Hanover, Orange, Pender, Richmond, Rowan, Union, Wake, Warren, Wayne, and Wilson. Board members are specifically relieved of "any personal or individual liability by reason of the execution of any such conveyances with covenants of warranty."

Local Government Notes

(Continued from page 1)

Recent Elections and Appointments

James Kierman has been elected to completed the unexpired term of Carl Beachman on the city council of **Jacksonville.**

Siler City has a new mayor in Russell A. Williams. Williams was named to the post by the town commissioners following the resignation of former mayor Jerry B. Wood.

(Continued on page 15)

THE ATTORNEY GENERAL RULES . . .

ELECTION LAWS

Hiring and Setting the Salaries of Persons Working for County Boards of Elections. Does a county board of elections have authority to appoint as its clerk a person other than a board member? If so, who sets the rate of pay for the clerk, the county board of elections or the board of county commissioners?

To: Tommy Crisp

(A.G.) The county board of elections has authority to appoint a clerk who is not a board member, and the county board of elections sets the clerk's salary within budgetary limits. Each year it is the duty of the county board of elections to submit to the board of county commissioners a budget setting forth the estimated cost of all elections to be held in the county for the ensuing fiscal year [G.S. 163-14(15)]. It is the duty of the board of county commissioners to pass upon this budget, to allow such an amount for this purpose as the commissioners find to be reasonably necessary, and to levy and collect the necessary taxes to supply the funds. The county board of elections then has authority to appoint such clerks and other employees as it finds necessary to perform the clerical work of the board [G.S. 163-14(4)]. (No judicial or discretionary function of the elections board can be delegated to such a clerk.) The board of elections, not the board of county commissioners, has authority to fix the compensation of the employees of the board of elections, but the compensation must be set within the limits of the appropriations made for this purpose by the board of county commissioners.

PROPERTY TAXES

Tax Situs of Personal Property Owned by County Resident but Leased to Company Having Principal Office in Municipality. The owner of a truck-tractor resides in an unincorporated part of the county in which the city of X is located. On January 1 his truck-tractor is under lease to a motor line having its home office in the city of X. Should this vehicle be listed for taxation by the city of X as well as by the county concerned?

To: Claude Schlagenhauf

(A.G.) Yes. Tangible personal property must be listed for taxation where situated rather than at the owner's residence if the "person having control thereof hires or occupies" an office where the property is located "for use in connection with such property." See G.S. 105-302(4) [Machinery Act §800(4)].

CLERK OF COURT

Duty upon Receiving from Supreme Court Certificate Affirming Judgment. Does a clerk of superior court have the authority to issue commitment papers against a defendant upon receipt of a certificate from the Supreme Court which affirms the judgment of the superior court?

To: M. P. Cooper

(A.G.) In interpreting G.S. 15-186, our Supreme Court has held that it applies to final judgments where nothing further is required to be done by the lower court. [*State v. Bowser*, 232 N.C. 414.] Where, in the lower court, the defendant is sentenced to prison, with no suspension of the execution of the sentence provided for, there is nothing further to be done by the lower court upon receipt of the certificate of affirmation from the Supreme Court. Therefore, the clerk of the lower court should issue a commitment putting the judgment into effect and deliver the same to the sheriff for execution.

Amendments to By-laws of Credit Unions; Duty of Clerk to File. Does G.S. 54-79 require that amendments to the by-laws of credit unions be filed in the office of the clerk of the superior court of the county in which the office of the credit union is located?

To: W. V. Didawick

(A.G.) Amendments to bylaws of ordinary corporations do not have to be filed with the clerk of court. As to credit unions, G.S. 54-79 expressly provides that amendments to the bylaws of the credit union shall not become operative until a certified copy thereof, together with a certificate of approval by the superintendent of credit unions, shall be filed in the office of the clerk of the superior court of the county where the office of the credit union is located.

Estates; allowance to child. When a woman dies leaving a husband and child under the age of fifteen years, is the child entitled, besides its distributive share of the personal estate of its mother, to an allowance of $250 for its support?

To: J. P. Shore

(A.G.) I find no decision of our Supreme Court answering your question directly, but it is the view of this office that the child referred to in your letter is entitled to the allowance of $250 under G.S. 30-17.

Fees; Recording Certificate of Incorporation.—What fees should be charged by the clerk of the superior court for recording corporation certificates under the provisions of G.S. 55-159 and G.S. 2-26 (amended, S.L. 1955, Ch. 879)?

To: C. L. Derr

(A.G.) If the principal office of the corporation is in the clerk's county, G.S. 55-159 prescribes the fee for the recording the certificate of incorporation. If the principal office is in a county other than that in which the certificate is to be filed, G.S. 2-26, as amended, prescribes the clerk's fee.

NOTARIES PUBLIC

Fees; Small Loan Act.—Would it be lawful for a small loan agency, in collecting notarial fees for probate and recording purposes (1) to collect and retain the notarial fees, or (2) to collect and remit the notarial fees to the notary, with agreement that the notary repay such fees or a portion thereof to the loan agency, or (3) to collect and remit notary fees to the notary, reducing the salary of the notary-employee sufficiently to offset the fees collected?

To: W. W. Jones

(A.G.) In my opinion, it would constitute a violation of G.S. 53-165 for any small loan agency, either directly or indirectly, openly or through subterfuge, to undertake to profit through the collection of notarial fees from borrowers either by collecting and retaining such fees, or by arranging a "kickback" by the notary to the lending agency, or by securing the services of an employee at a lower rate of compensation than such services would ordinarily command by reason of the fact that such employee collected and retained notarial fees.

MOTOR VEHICLES

Registration of motor vehicle by non-resident gainfully employed in North Carolina. Must one who works in North Carolina, but whose family is in Virginia and who returns to that state each weekend, register and license his vehicle in this state?

To: P. H. Crawford, Jr.

(A.G.) All vehicles operated in this state must be registered here and display North Carolina license plates, with exceptions provided by G.S. 20-83. That statute provides for reciprocity agreements between North Carolina and other states. The reciprocity agreement between North Carolina and Virginia permits a Virginia resident coming to this state to operate his private automobile for a period of 30 days from the date of the establishment of residence or the date of entry into gainful employment in this state. Since the person in question is gainfully employed in North Carolina, he must register his car here and procure a North Carolina license plate within 30 days after entry into such employment.

Financial responsibility of parent to unemancipated minor child. Do the security provisions of the Motor Vehicle Safety and Financial Responsibility Act of 1953 apply to cases where a parent injures a minor child?

To: Edward Scheidt

(A.G.) The rule in North Carolina is that an unemancipated minor child living in his parents' household cannot maintain an action in tort against the parent. G.S. 20-279.5 requires a security deposit in an amount sufficient to satisfy any judgment or judgments for damages resulting from the accident as may be recovered against the operator or owner. In my opinion, the Commissioner is authorized to recognize the applicable principle of law and determine that no security need be required.

Speeding in excess of fifty miles per hour through a residential district. May the Department of Motor Vehicles suspend a driver's license

upon receipt of a record of the driver's conviction of driving in a 35-mile zone at a speed in excess of 50 miles per hour?

To: Edward Scheidt
(A.G.) No. G.S. 20-16.1 applies only to the 35 m.p.h. limit for school buses, the 45 m.p.h. limit for vehicles other than passenger cars, and the 55 m.p.h. limit for passenger cars.

Revocation for aiding and abetting drunken driving. May a revocation of a driver's license be based on a conviction of aiding and abetting in drunken driving?

To: Mr. Samuel H. Johnson
(A.G.) Yes. G.S. 20-17 directs the Department of Motor Vehicles to revoke for one year the license of any person convicted of driving drunk. North Carolina cases have held that all who participate in the commission of a misdemeanor as aiders and abettors are guilty as principals. Drunken driving is a misdemeanor. Therefore one who is convicted of aiding and abetting in drunken driving is subject to having his license revoked under G.S. 20-17.

Trial on a second offense of failure to surrender license. A person refuses to surrender his license when served with a suspension notice for failure to deposit security after an accident. He is tried for this refusal, pleads guilty, and then appeals. Pending appeal he is served with another suspension notice and again refuses to surrender his license. May he be tried on a new warrant for this second refusal?

To: Edward Scheidt
(A.G.) Yes. G.S. 20-279.30 (Safety-Responsibility Act) provides that any person whose license has been suspended shall immediately return his license to the Commissioner of Motor Vehicles. If he fails to do so, the commissioner shall direct any peace officer to secure possession thereof and to return it to the commissioner. G.S. 20-279.31(c) provides a fine of not more than $500 or imprisonment not to exceed 30 days, or both, for a willful failure to return license as required in G.S. 20-279.30. The defendant does not become immune as a result of one conviction of failure to surrender his license. Up to the time the first warrant was sworn out he could only be tried for one offense of failure to surrender his license. The second warrant constitutes a charge for the refusal between the time of the first warrant and the time of the second.

Chauffeur's license for ambulance driver or owner. Must the driver or owner of an ambulance have a chauffeur's license under North Carolina law?

To: W. W. Pleasants
(A.G.) G.S. 20-6 as amended in 1955 requires that four classes of drivers be licensed as chauffeurs:

1. Those employed for the principal purpose of operating a motor vehicle, either passenger carrying or property carrying;
2. Those who drive motor vehicles while transporting persons or property for hire;
3. Those who drive property carrying motor vehicles which are licensed for more than 15,000 pounds except the owner of a private hauler;
4. Those who drive passenger-carrying motor vehicles of more than nine-passenger capacity except the driver of a church or school bus who holds a valid operator's license.

If a person is employed for the *principal purpose* of operating an ambulance, then that person is required to have a chauffeur's license.

Improvement Financing

(Continued from page 12)

Albemarle: 60 per cent above inside rate.

Sanford: 40 per cent above inside rate.

Statesville: 30 per cent above inside rate plus a monthly surcharge of $1.50.

Kinston: 20 per cent above inside rate.

Concord: 15 per cent above inside rate.

Sewer Charges. Most of the 23 cities report a sewer charge for outside users. Only six cities have no extra charge. Of the 17 which have such a charge, 13 fix it as a percentage of the water bill (where user is also served by water—equivalent charges are made for the few residences having sewer connections but not having city water.) This means, of course, that the outside sewer charge is larger than the inside charge since the same cities have higher water rates for outside users. The sewer charge rate varies from 15 per cent to 75 per cent of the water bill. [This may or may not reflect real differences in the same proportion since comparative water rates are not known. Thus a 75 per cent sewer charge on a low water rate might bring in little more revenue than a 15 per cent charge on a high water rate.] Practices in the other four cities vary. Fayetteville's outside sewer charge is about three times its inside charge. In Henderson a varying scale applies. Concord has a flat charge of $9.20 a year for outside residences and Statesville has a flat monthly charge of $1.00.

Motor Vehicles

(Continued from page 2)

the proper action to halt the vehicle.

i. After the speed of the vehicle being checked has been noted, press the reset button to return the stop watch hand to "zero."

j. In the event that a patrolman, other than the one who actually checked the speed, apprehends the violator, care should be taken by both the participating patrolmen to insure that the evidence to be presented at trial is competent to prove every element of the offense.

6. **Calibration of the Stop Watch**

The stop watch will be calibrated at least once every 60 days. It may, however, be brought in at any time it fails to operate properly. Take the stop watch to the radio station which normally furnishes maintenance for the Speed Watch. A qualified radio technician will make the necessary calibration in company with the patrolman. The stop watch shall be checked against the National Bureau of Standards' Broadcasting Station, Station WWV, by the radio technician in the presence of the patrolman so that the patrolman will be in a position to testify in court that he witnessed the calibration of the stop watch. At the time the stop watch is calibrated both the radio technician and the patrolman will make a memo in triplicate to the effect that they calibrated the stop watch. This memo shall contain the name of the radio technician and the patrolman, name of the radio station where calibration was made, date, time, and identifying patrol number of the Speed Watch. The radio techician will file his copy of the memo in the files at the radio station, and the patrolman will retain his copy of the memo. In addition to the above, the patrolman shall attach a copy of the memo to the Speed Watch so that other patrolmen who may later use the Speed Watch will have knowledge of where, when, and by whom the stop watch was last calibrated. Of course, a new memo shall be made each and every time the stop watch is calibrated.

7. **Identification of Speed Watches**

The Speed Watches shall be numbered serially, from *one* to *sixty*. They shall be retained in the respective patrol districts as follows: Number one and two, first district, Troop A; Numbers three and four, second district, Troop A; etc.

/s/ James R. Smith
James R. Smith, Colonel
Commanding
State Highway Patrol

Local Government

(Continued from page 13)

Joe Cox has been elected to the town board of **Newport** to replace commissioner D. Ira Garner who has resigned.

Charlotte's municipal airport has a new manager in A. S. Quinn.

(Continued on inside back cover)

Books of Current Interest

City Planning

MATERIALS ON LAND USE CONTROLS. *By J. H. Beuscher. Madison, Wis.: The College Typing Co. 1956. $6.00. Pages 573 (mimeo).*

This is the second volume of legal materials pertaining to land use controls to appear in recent months. Like the volume of Professors Horack and Nolan, it is designed primarily to serve as the basis for a law school course, but it will be of great usefulness to city planners, city attorneys, and others concerned with the legal lore which underlies the developing range of land use controls—zoning, subdivision regulations, urban redevelopment, and the like. The treatment throughout is detailed and up-to-date. A useful feature is maps prepared by the author to show more clearly the situations involved in several of the cases. In order to secure wider coverage, some cases have been sharply edited, but the leading issues are made clear. This book should definitely be added to the library of every city hall.

THE LAW OF ZONING AND PLANNING. *By Charles A. and Arden H. Rathkopf. New York: Clark Boardman Co., Ltd. 3d ed., 1956. $42.50. Pages 1858 (2 vols.).*

The rapid development of the law of zoning in recent years has led to thousands of printed cases. In order to keep up with this torrent, three of the standard works in the field—by Yokley, Metzenbaum, and Rathkopf—have had new editions within the past year. The publisher of this book makes provision for further changes by issuing it in two large loose-leaf binders, in which excerpts from new cases can be added from time to time.

As in the case of its earlier editions, this work consists largely of quotations, digests, and citations of cases—more than 14,000 in all. There is a minimum of textual matter prepared by the author. Perhaps the major value lies in the indexing job which the author has performed, offering the practicing attorney a starting point for research into many areas of zoning law. In addition, there is a large section devoted to over 100 forms, for use in zoning matters and the texts of several zoning ordinances are set forth in full.

The book will be primarily useful to city attorneys, but planning officials will find it helpful for the principles it states and the cases it cites in support of these principles.

EXPLORING THE SMALL COMMUNITY. *By Otto G. Hoiberg. Lincoln: University of Nebraska Press. 1955. $3.50. Pages 199.*

One of the clues to a democracy's vitality is the quality of life in its small communities. The outgrowth of seven years of field work in Nebraska, this book examines the major problems facing small communities, problems which are perennial throughout the country: business and industrial development, schools, churches, local government, medical care, recreation, cultural life, beautification.

State Government

BOOK OF THE STATES, 1956-57. *Chicago 37: Council of State Governments, 1313 E. 60th Street. 1956. $10.00 with 1957 Supplement. Pages 690.*

This is the eleventh edition of the standard reference work on state governments—their organization, services, finance and personnel. Leading authorities contributed articles and summaries in the major fields covered. More than 100 state-by-state tables set forth basic facts with regard to problems, policies, and organization of state governments. Rosters of state officials, including the heads of most of the departments of all state governments, and full lists of members of the legislatures are useful features. A *Supplement* early in 1957 will present new lists of elective officials and legislators.

Governmental Finance

GOVERNMENTAL ACCOUNTING. *By R. M. Mikesell. Homewood, Illinois: D. Irwin, Inc., 1818 Ridge Road. Revised edition, 1956. Textbook edition $6.75; trade edition $8.10. Pages 738.*

The revised edition of this book, while essentially the same as the 1951 edition, incorporates the new recommendations of the National Committee on Governmental Accounting, and clarifies and improves on the subject matter of the original text. Included again are the chapters on accounting for institutions of higher learning and hospitals which proved to be most helpful to users of the first edition. There are many examples of violations of good accounting procedure, which are designed to give the student some insight into what is being done wrong and a better understanding of the need for improvement. Although designed primarily as a text, the book should prove a valuable guide to members of municipal governing bodies and department heads throughout North Carolina.

Public Health

HEALTH, CULTURE AND COMMUNITY: CASE STUDIES OF PUBLIC REACTIONS TO HEALTH PROGRAMS. *Edited by Benjamin D. Paul and Walter B. Miller. New York: Russell Sage Foundation, 505 Park Avenue. 1955. $5.00. Pages 493.*

This interesting work documents public reactions to health programs and health situations in 16 widely differing communities of the world. The cases cover a variety of conditions and problems, ranging from an analysis of the doctor-patient relationship in rural India to an examination of the nurses' unofficial functions in an urban well-baby clinic, from a program of mental health education to a project of preventive and community psychiatry. Each study raises a practical problem, presents pertinent factual information, and draws attention to some of the larger implications, ending with a summary and a selected list of annotated references.

Judicial Administration

IMPARTIAL MEDICAL TESTIMONY. A Report by a Special Committee of the Association of the Bar of the City of New York on the Medical Expert Testimony Project. *New York: The Macmillan Company. 1956. $3.95. Pages 188.*

Metropolitan New York's general trial courts have the country's most congested dockets. Eighty per cent of the cases held for trial there are personal injury claims. In an effort to make pre-trial conferences more productive of early settlements, and to reduce drawn-out, confusing, undignified battles of the experts in medical trial testimony, the justices of the First Department of the Supreme

Court, drawing upon legal, professorial, and medical advisers of the highest caliber, inaugurated the Medical Expert Testimony Project in 1952.

From 1952 to 1954, the Project operated chiefly as a pre-trial referral system. Experience pointed out a high rate of careless, hasty, and partisan diagnosis by plaintiffs' physicians. Misinterpretation of X-rays was the chief offender; in general, the Report criticizes poor utilization of available diagnostic techniques soon after accidents. Although the bulk of plaintiffs' claims was reduced as a result of securing impartial medical evaluation, not a few were settled at a higher figure than originally demanded.

The Report fills 80 pages; the balance of the book contains forms and tabulations, with perhaps a hundred brief case histories which summarize medical claims, impartial findings, figures demanded and offered before examination, and final settlement or verdict figures. The success of the Project may be expected eventually to lead to substantial economies in time and expense to litigants, and to a higher standard of medical diagnostic service to victims of personal injuries.—D.S.

Miscellany

LECTURES OF COMMUNICATIONS MEDIA: LEGAL AND POLICY PROBLEMS, delivered at University of Michigan Law School, June 16-June 18, 1954. *Ann Arbor, University of Michigan Law School. 1954. $5.00. Pages 234.*

This volume is made up of fourteen lectures concerned with gathering and disseminating information, freedom of the press and judicial contempt, and official controls versus self-regulation of communications media. The lecturers include, among others, Harold L. Cross, Louis H. Mayo, Edward M. Webster, and Sir Robert H. Scott. The subjects treated are timely and the papers, for the most part, are well documented. A table of cases is appended to the volume.

WHAT EVERY CIVIL SERVICE COMMISSIONER NEEDS TO KNOW (Personnel Report no. 562). *By John M. Phiffner and others. Chicago 37: Civil Service Assembly, 1313 E. 60th St. 1956. $2.00. Pages 18.*

FREE GOVERNMENT IN THE MAKING: READINGS IN AMERICAN POLITICAL THOUGHT. *By Alpheus Thomas Mason. New York: Oxford University Press, 114 Fifth Avenue. 1956. $5.75. Pages 896.*

THE COURSE OF AMERICAN DEMOCRATIC THOUGHT. *By Ralph Henry Gabriel. New York: The Ronald Press Co., 15 East 26th Street. 2d ed., 1956. $6.00. Pages 508.*

Timber Assessment

(Continued from page 7)

for the additions and deductions from base timber values. For "Excellent" the county might allow an increase of from 15 per cent to 30 per cent; for "Good," from 1 per cent to 14 per cent; for "Average," no adjustment; for "Fair," a deduction of from 1 per cent to 14 per cent; and for "Poor," from 15 per cent to 30 per cent.

Table 8

TABLE OF ADJUSTMENTS TO BASE TIMBER VALUES FOR ACCESSIBILITY IN COUNTY

Accessibility rating	*Adjustment in base timber value*
Good	Allow up to 30% increase in base timber value
Average	Make no adjustment
Poor	Reduce base timber value by an appropriate percentage but not more than 30%

Local Government

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Miscellaneous

Greensboro is now considering revised plans for its Memorial Auditorium since the proposed bond issue for $1,900,000 was defeated. The Commission has $904,000 available for the building at present.

The city of **Rocky Mount** has passed a resolution indicating its intention of appropriating some $8,334 as its share of the cost of a new Armory which is proposed for Rocky Mount. Eighty per cent of the cost will be borne by the federal government and the remainder will be split between Rocky Mount and **Edgecombe** and **Nash Counties.**

The **Rocky Mount** council has also approved the buliding of an overpass over the Atlantic Coast Line Railroad tracks which run down the center of the city.

Institute of Government

University of North Carolina

Chapel Hill

The Institute of Government grew out of the classroom of a teacher in the Law School of the University of North Carolina in the 1920's. It developed into a program of action supported by city, county, state, and federal officials in North Carolina during the 1930's. It became an integral part of the structure of the University of North Carolina in January, 1942.

The Institute of Government unites public officials, private citizens, and students and teachers of civics and government in a systematic effort to meet definite and practical needs in North Carolina.

(1) It seeks to coordinate the efforts and activities of city, county, state, and federal officials who have been working for one hundred and fifty years on the same problems, for the same people, in the same territory, in overlapping governmental units, without coming together in systematic and continued cooperative effort—in the effort to eliminate needless duplication, friction, and waste.

(2) It seeks to bridge the gap between outgoing and incoming officials at the end of their two- or four-year terms by organizing and transmitting our steadily accumulating governmental experience to successive generations of public officials—in the effort to cut down the lost time, lost motion, and lost money involved in a rotating governmental personnel.

(3) It seeks to collect and correlate for each group of public officials the laws governing their powers and duties now scattered through a multiplicity of books to the point of practical inaccessibility in constitutional provisions, legislative enactments (including public-local and private laws), municipal ordinances, and court decisions—in the effort to make them conveniently available for practical use.

(4) It seeks to collect and compare the different methods of doing similar things rising out of the initiative and resourcefulness of officials in a hundred county courthouses, three hundred city halls, scores of state departments, and federal agencies—in the effort to raise the standards of governmental performance by lifting the poorest practices to the level of the best.

(5) It seeks to bridge the gap between government as it is taught in schools and as it is practiced in city halls, county courthouses, state departments, and federal agencies.

(6) It seeks to provide the machinery for putting the people in touch with their government and keeping them in touch with it.

(7) It seeks to build a demonstration laboratory and clearinghouse of governmental information to which successive generations of officials, citizens, students and teachers of government may go to see demonstrated in one place the methods and practices in government they would now have to go to one hundred counties, about three hundred cities and towns, and a score or more of state departments to find—and would not find practically available for use when they had reached these sources.

The Institute of Government is working with officials and citizens and the schools to achieve the foregoing objectives through comparative studies of the structure and workings of government in the cities, counties, and state of North Carolina, by staff members going from one city hall, county courthouse, state department, and federal agency to another, collecting, comparing, and classifying the laws and practices in books and in action. It is setting forth the results of these studies in guidebooks, demonstrating them in laboratories, teaching them in training schools, keeping them up to date, and transmitting them through a clearinghouse of governmental information for officials, citizens, and teachers of civics and government in the schools.