



IN THIS ISSUE



CALLING ALL COPS
By M. R. Alexander

TAX MAPPING A CITY AND COUNTY
By Vernon W. Flynt

SUMMARY OF PROPOSED
AMENDMENTS

SAFEGUARDING THE PUBLIC HEALTH

FORMULATING A PROGRAM FOR
TRAFFIC SAFETY
By George C. Eichhorn

JUDGE WOULD MODIFY SYSTEM OF
JUDICIAL ROTATION
By Dillard S. Gardner

WOMAN AND THE BALLOT
By Harry W. McGalliard

NEWS AND RULINGS OF INTEREST TO
PUBLIC OFFICIALS AND LAWYERS



POPULAR GOVERNMENT

STORAGE COPY

10c A COPY

OCTOBER, 1936

Vol. 4, No. 1

HOW MUCH DO RECORD BOOKS COST?

TOTAL RECORDING COST

Receiving
Filing
Typing
Comparing--95%
Record Book--5%

ONLY 5% of the total cost of a completed record book is in the book itself, 95% of the cost is labor: receiving, typing, comparing, filing.

The function of a record book is to make the records permanent and accessible. Failure of any part of the book means eventual expense for recopying or rebinding plus trouble, time, waste and embarrassment for the officer.

Permanent Record Books, therefore, cost the least. Fine materials, skilled workmanship and modern methods are necessary to make permanent record books. H&M Record Books are known throughout the country as permanent record books.

H&M Permanent Loose Leaf Record Books and Permaflex Loose Leaf Indexes are furnished through established North Carolina County Supply Houses.



HALL & McCHESNEY INC
SYRACUSE, N. Y.

Investment Service

We maintain active markets in the following:

AMERICAN YARN & PROCESSING COMPANY
ERWIN COTTON MILLS
P. H. HANES KNITTING CO.
NATIONAL YARN MILLS
PERFECTION SPINNING MILLS
WISCASSETT MILLS COMPANY
CAROLINA POWER & LIGHT, PFD.
CAROLINA POWER & LIGHT BONDS
PIEDMONT & NORTHERN RR., COMMON
PIEDMONT & NORTHERN RR. BONDS
SOUTHEASTERN EXPRESS
ROSES 5, 10 & 25c STORES
VIRGINIA PUBLIC SERVICE, PFD.
SOUTHERN WEBBING MILLS
ALL NORTH CAROLINA BANK STOCKS

We also deal actively in all other
Carolina Securities

R. S. DICKSON & COMPANY

INCORPORATED



Charlotte Raleigh Columbia New York Chicago

The Orange Printshop

Chapel Hill, N. C.

The big 3 of good printing

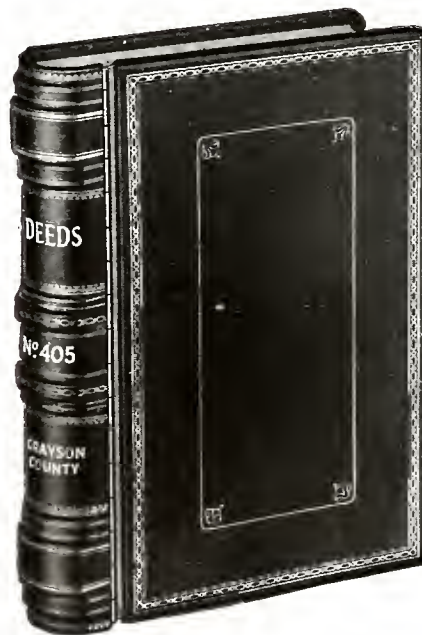
KNOWLEDGE
EQUIPMENT
PERSONNEL

are ours for your use.

Call to see us at 126 E. Rose-
mary Lane

Commercial Printing Company

INC. 1907



•
Printing
Binding
Ruling
Blank Book
Manufacturers

•
Raleigh, N. C.

SOUTH SALISBURY STREET

LONG DISTANCE TELEPHONE 3950

POPULAR GOVERNMENT

VOLUME 4
NUMBER 1

PUBLISHED MONTHLY BY THE INSTITUTE OF GOVERNMENT

OCTOBER
1936

CALLING ALL COPS!

By M. R. ALEXANDER, of the Staff
of The Institute of Government

---AND THE STATE MEANS ALL COPS, TOO--- New Police Radio Open to Use of Every Police and Sheriff's Department--- HERE'S THE WAY IT WILL WORK

STATE Radio Station No. 1? This is Chief Smith of Charles Town. Bandits just held up the National Bank here and fled east by car out the Jonesville Turnpike. Please spread a general alarm to all Highway Patrolmen, Sheriffs, and Chiefs in the vicinity. Details follow."

"State Radio Station No. 5? This is Jones, Guard at State Prison Camp No. 99. Six prisoners have escaped. Names and descriptions follow. Last seen on foot entering woods near J. H. Green farm in southwest corner of Richmond Township. Have all peace officers in section be on the lookout."

"State Radio Station No. 2? This is John Brown, resident of 687 A. St., Petersburg, driving from Ashland to Browntown. Reckless driver, apparently drunk, just passed me opposite direction, going high speed, weaving all over road, almost hit me. License number is E-1234. Please have Highway Patrol or local police pick him up; it may save a life."

* * *

These are typical examples of the uses to which the new State-wide Police Radio, the contract for which was to be let October 16, and which is hoped to be installed by January 1, will be put—by local police and sheriffs' departments and individual citizens as well as by the State Highway Patrol and Prison departments. Any doubts or misunderstandings as to the availability of the State-wide system to local police agencies have been cleared up by the officials who will be in charge of its operation.

"Police and sheriffs' departments," declares Captain Charles D. Farmer of the Highway Patrol, "will have a great deal more occasion to use the State Radio than will the

Patrol. The law specifically empowers them to procure receiving sets and tie in with the State system, and we want every department to take advantage of this opportunity to throw a net around the criminal. The State Radio is their system, and it is going to be their fault, and not ours, if they don't use it!"

"Aside from its service to the Highway Patrol, the Radio system's chief use to the State," as Capus Waynick, Chairman of the Highway and Public Works Commission sees it, "will lie in discouraging and further reducing the number of escapes from the State Prison and Highway Camps. Much of the work of the Patrol, in pursuing fugitives and removing reckless drivers from the highways, of course, is a direct aid and adjunct to that of local officers. The Police Radio is for the use of the general public, and not the State or any one agency, and its greatest use and service should be to local police and sheriffs' departments."

Cost to Local Units—A \$50 or \$100 Set

The cost to a local police or sheriff's department to tie in with the Statewide radio system is estimated by Captain Farmer at \$50 to \$125—the cost of procuring a receiving set which will pick up the wave length of the State Stations. The initial outlay of \$160,000 for building broadcasting stations at five centers and for equipping the Patrol with receiving sets will be borne by

the State, as will the estimated annual expenditure of \$35,000 for maintenance and upkeep.

No local expenditures are contemplated for operators or for equipping police or sheriffs' cars with receiving sets. By placing the receiving set in the office at headquarters, any messages affecting the particular department may be taken by the officer on duty or by the regular operator in cities or counties which already have police radios. The messages may then be relayed to the proper local officers in person, by telephone or, in units with police radio, by re-broadcasting over their own radios to local radio cruisers and motorcycles.

This procedure is made necessary by the fact that the Federal Communications Commission assigns the ultra-high-wave lengths to State police radios and the ultra-low lengths to city systems, and receiving sets which will pick up the one will not pick up the other. Thus, the wave length assigned to the five State Stations is 175 $\frac{3}{4}$ meters (1706 kilocycles); the wave lengths used by the various city systems in the State are around 10 meters.

The use of different wave lengths, so that police and sheriffs' cars in units without radio will not be equipped to receive messages and instructions direct, is not without its disadvantages. However, this is imperative if state and city police radio wave bands are not to overlap and conflict with one another

and with the wave bands of the many commercial services, with the result that all would lose in effectiveness. Or so the Communications Commission, which licenses, assigns frequencies, and regulates radio stations to the end of providing clear channels for each class of service and making each service fit in with the many others, has found.

Such a system on the other hand, has its distinct advantages. It will fit in with existing methods of police communication locally, in units with and without police radio, and will not require units without radio to make large outlays of funds to equip individual cars. Yet it will provide a network of instantaneous communication between the five State Stations, the Highway Patrol cars and motorcycles, and the headquarters of the various police and sheriffs' departments, which can relay messages on to their officers by the fastest means available locally, radio, telephone or otherwise.

The five broadcasting stations will be located at Williamston, Elizabethtown, Raleigh, Salisbury, and Asheville, each covering a circle with a radius of approximately 70 miles. These sites were selected after exhaustive tests last autumn to determine the centers which would give the best coverage with the least overlapping. The stations will in each case be situated a mile or so outside the city limits, and will be connected with the telephone exchange by direct wire. The location of the stations outside city limits was not due to the question of interference, according to Captain Farmer, but to the fact that each station will require 36 acres of land—an amount not available at a reasonable figure in cities—for its 13 miles of ground wires.

How the System Will Work

How will the State-wide radio system work? This question, which is of vital interest to local officers just now, was partly answered in the imaginary conversations at the opening of this article. If a criminal makes a get-away or a prisoner escapes, or in any other case where a local officer has occasion to use the radio to call for assistance, all he will have to do is go to the first telephone and call the nearest State Radio Station. A private citizen

will be able to report violations of the law on the highways in the same manner, but he must in all cases furnish his name and address.

The message will then be put on the air, picked up by any of the other four stations which it concerns, and re-broadcast throughout the sections they cover. This means that the message will be received immediately by each State Patrol car and motorcycle, which will be equipped with receiving sets tuned in with the nearest State Station at all times, in such areas. It will also go to headquarters in all police and sheriffs' departments with receiving sets, and any of these affected by the particular message will pass it on to the proper officers by radio, telephone or the fastest means available locally. The system will thus combine a state-wide network of communication with the local means now available, which the various law-enforcing agencies can use to co-ordinate their efforts and mobil-

ize their forces in laying a net for the escaping criminal.

The State Highway Patrol will also be equipped with portable broadcasting equipment for use in case of disaster. This can be quickly transported to the scene of the emergency and put to immediate use in directing operations and summoning additional aid.

The plans for the State's radio system were not adopted until after a thorough investigation of the various types of police communication systems and the experience of other states with each. This covered, in addition to radio, a second system of police communication by telegraph which is used satisfactorily in some states. Private companies would have installed this system without cost whereas the initial outlay for the radio system will be \$160,000. However, the annual maintenance of the radio system is estimated at \$35,000 as against

(Continued on page twenty)



ATTEND NATIONAL POLICE ACADEMY

The Federal Bureau of Investigation conducts a National Police Academy in Washington in which local law enforcement leaders are given the same thorough and rigorous training as its own "G-Men" and are equipped to serve their departments in turn as instructors. Two North Carolina police officials, Chief Walter F. Anderson (left) of Winston-Salem and Herman W. Zimmerman of Lexington, were among those attending the 12 weeks' session of the Academy this summer.

Instruction is by the regular "FBI" training staff supplemented by visiting experts and embraces demonstrations, laboratory work, and actual practice as well as study and lectures. The curriculum, which is similar to that for the "FBI's" own agents, falls into six major divisions—Scientific and Technical; Statistics, Records, and Report Writing; Firearms Training and First Aid; Investigations, Enforcement and Regulatory Procedure; Tests and Practical Experience; and Administration and Organization. These are supplemented by courses of specific application to local and state law enforcement work, such as police communication, reports, organization, and administration, and traffic and patrol work.

Any North Carolina departments wishing invitations to send representatives to future sessions of the Academy should file written requests with J. Edgar Hoover, Director, Federal Bureau of Investigation.

Tax-Mapping a City and County

By **VERNON W. FLYNT**
Tax Supervisor, Forsyth County

ACCURATE tax maps are an invaluable addition to the tax system of any unit which levies a tax on real estate. If the system is kept up to date by transferring to ownership records each conveyance as it is recorded with the Register of Deeds, it is an absolute guarantee that none of the real estate within the boundaries of the taxing unit will escape taxation or be lost from the tax scrolls. For this one feature alone, a tax map record is worth the price of the installation, and there are many other uses and advantages to which such a record system may be placed.

In 1926 Forsyth County was in much the same position as other counties in the state in that the county had no accurate records of real estate for use in assessment work. The Board of County Commissioners decided that the installation of such a system would greatly assist the tax department in properly assessing and placing on the tax books the several thousand parcels of real estate in this county. Accordingly, the work of "taking off" or making a record of every deed recorded in the Register of Deeds' office was started. At the same time, a group of draftsmen began the task of making maps or copies of maps on record in the same office. It was discovered that there were many areas which had no recorded maps, and in these sections it was necessary to visit the property and make a field survey in order to obtain the desired information for map making.

Shows Owner of Every Lot in City

The gigantic task of assembling the data and making the maps required nearly two years, and the installation cost Forsyth County \$18,000. When the system of those areas under contract to be mapped was completed, Forsyth County had an accurate property identification system consisting of more than 2,000 blocks containing more than 60,000 parcels of real estate. This means that the entire City of Winston-Salem and all major subdivisions outside the city limits were mapped, showing the shape and dimensions

of each parcel and its location. In addition, ownership sheets were furnished which gave the name of the owner of each lot or parcel, the date of purchase and, in many cases, the names of previous owners and their dates of purchase.

In keeping its map system up to date, Forsyth County employs a man who is a draftsman and who is also familiar with the records of the Register of Deeds' office. As soon as a deed is recorded, the record of the transfer is made and the ownership sheets changed accordingly. In the case of the division of a lot or parcel of real estate, this same man changes the map of the parcel in the same manner. This means that if one owner sells ten feet off his lot, the information is available as soon as the deed is recorded, precisely as if the entire lot had been sold.

Extending System to Small Towns

Forsyth County is now engaged in extending the map system to include all subdivided areas in the county and all small towns and villages. As soon as this work is completed, it is proposed that the acreage tracts within the county will be mapped by using the aerial mapping plan. This idea has been used very successfully in other localities, and it is thought that it may be adapted to handling the Forsyth County acreage tracts. The maps are made by photographing from an aeroplane the areas not already mapped from the ground. Large sections can be mapped quickly and accurately, and the detail exposed by the photographs is remarkable. After the pictures are taken, a draftsman inserts the dimensions on the pictures themselves and the final effect or appearance is that of a neat, detailed blueprint map. Information relative to the owners of such tracts is already available, since the tax listers have asked each property owner to give the names of two or more adjoining property owners. By beginning with the name of any given or known owner and "tying in" adjoining

property owners, a complete record similar to the ownership record of the subdivided areas will be secured on the acreage tracts. When this is completed, the county will have all real estate within the county limits accurately identified.

Use in Assessing Property

The principal use to which these maps are placed is the assessing of property. In 1933, Forsyth revalued all real estate in the county. The Appraisers were furnished the maps together with an ownership sheet showing the name of the owner and the previous assessment on each parcel. With this information before them, the appraisers had a complete picture of each real estate item which they were called upon to appraise. Prior to this time, the appraising of highly valuable property was a hit-or-miss proposition. The appraisers did not know whether the lot they were appraising was 200 feet front or 185 feet. Neither did they know whether the depth was 500 or 600 feet because in many cases lots adjoining vary many feet in frontage and depth.

The map and ownership record system is also used by hundreds of citizens as well as by title examining lawyers. Any man may at any time determine the size of any parcel of real estate and the name of the owner by simply referring to the block number in the section where the property or lot is located. The block numbers run from 1 to 2,050, and the maps are in loose leaf binders in numerical order. For instance, if one desires to locate the size of the lot and the name of the owner of a lot on the corner of Fourth and Cherry Streets, reference is made to a "key" map of all the mapped area. This map shows the block number, and reference is then made to the book in which the block number is located. As soon as the block is found, the information is before the searcher. The system is so simple that a person unfamiliar with the records can secure the desired information in a few minutes.

"Discovered" Property Pays Cost

Forsyth tax officials believe that
(Continued on page 6)

Notes from the Cities and Counties

The advent of autumn found local officials and employees busy with a multiplicity of activities and problems including the opening of schools, settlements for 1935 taxes and delivery of the 1936 books to the collectors, and hearings before the Road Debt, Liquor, and other important Commissions. A number of units rushed construction and improvement programs in an effort to bring them to completion before winter set in, while many county officials had something else on their hands—the coming election! The approach of November 3 likewise brought election officials into action again, the County Boards beginning their preparations and the Registrars digging up and re-opening their books for the registration of new voters.



THOMAS R. WOLFE

The able and popular Chairman of the Stanly Board is the new President of the State Association of County Commissioners.

Briefs on public works and improvements: Mecklenburg sets November 3 as date for city-county election on the issuance of \$1,169,000 in bonds for school improvements. R. E. A. makes \$430,000 allotment to Caldwell to build 400 miles of rural electric lines. Edgecombe-Martin association applies for permission to build 29 miles. Fuquay Springs sells \$65,000 water and sewer bonds, while Local Government Commission approves issuance of \$75,000 Charlotte park improvement bonds and \$80,000 Robeson County school bonds. Beaufort

votes \$190,000 school building program. W. P. A. announces grants for several new projects, including armories for Gastonia and Concord, a school building for Candor, gymnasiums for Atlantic and Newport, a sewer system for Conover, school beautification for Mecklenburg, sidewalks for Newton, and paving for Albemarle.

A "Clean-Up Week" proved a big

success in Clinton. Town authorities reported splendid response by the public to the appeal to clean up vacant lots, front yards, back yards, alleys, and streets. The police department caught the spirit and "mopped up" the town bootleggers.

* * *

Notes on law enforcement activities: Johnston, Harnett, and Rowan, after recent decision of Supreme Court, crack down on illegal slot machines and games of chance. "Jack-pots" discontinued in Salisbury, when questioned by grand jury, pending investigation of legality. Crime "spot" maps and special police protection in "high-crime locations" urged in Durham, while vice squad is recommended for New Hanover by grand jury. Wilson Police get 15-watt high frequency short wave radio. Charlotte turns down parking meter proposal, conducts drive against unnecessary traffic noises. Durham joins ranks of cities with anti-noise ordinances.

* * *

The Fire Department in Roanoke Rapids is to have a new truck and other equipment costing a total of \$11,000. However, the expenditure is reported to be a profitable one from the taxpayers' standpoint. The new fire insurance rates which will be secured as a result are expected to save property owners from ten to twelve thousand dollars a year.

* * *

Whiteville officials have established an enviable record for the
(Continued on page twenty)

Lest Ye Forget---Duties to Remember in October and November!

Month	Day	Official	Duty	Reference
OCTOBER	1	ACCOUNTANT, CLERK OR TREASURER	1% discount period for 1936 prepaid taxes ends today.	s. 805 (8) Ch. 417 P.L. 1935
	1	COUNTY SUPERVISOR OF TAXATION	Deliver to Register of Deeds list of exempt property.	s. 511 Ch. 417 P.L. 1935
	5	REGISTER OF DEEDS, ACCOUNTANT, TAX CLERK OR OTHER OFFICIAL	Complete tax list and receipts and deliver same to Sheriff or Tax Collector with order endorsed thereon.	C.S. 1334 s. 45 & s. 46
	5	SHERIFF OR TAX COLLECTOR	Receive tax list and receipts after qualifying.	C.S. 1334 s. 46
	1st meeting of Governing Body	SHERIFF OR TAX COLLECTOR	Report to governing body all taxes collected since last report.	C.S. 1334 s. 48
	5	CLERKS OF SUPERIOR COURT	Make quarterly report and remittance on State process tax collected.	s. 157 (f) Ch. 371 P.L. 1935
	5	REGISTERS OF DEEDS	Make quarterly report and remittance to the State for marriage licenses issued.	s. 159 Ch. 371 P.L. 1935
IN COUNTIES AND CITIES UNDER CHAPTER 234, PUBLIC LAWS, 1935:				
	5	SHERIFF OR TAX COLLECTOR AND GOVERNING BODY	Full and complete settlement for all taxes due. Such settlement shall be entered in full on minutes of governing body.	C.S. 1334 s. 50 as amended by Ch. 560 P.L. 1933; Ch. 234 P.L. 1935; also C.S. 2969-r
NOVEMBER	1	SHERIFF OR TAX COLLECTOR	1% discount period for 1936 prepaid taxes ends today.	s. 805 (8) Ch. 417 P.L. 1935
	1	REGISTER OF DEEDS	Transmit to State Board of Assessment duplicate list of exempt property.	s. 511 Ch. 417 P.L. 1935
	1st meeting of Governing Body	SHERIFF OR TAX COLLECTOR	Report to governing body all taxes collected since last report.	C.S. 1334 s. 48
	2	CLERK TO BOARD, TAX CLERK, COUNTY ACCOUNTANT OR OTHER OFFICIAL	File with the State Board of Assessment abstract of listed taxables.	s. 529 Ch. 417 P.L. 1935

The Proposed Amendments --- A Summary for the Voter

For **I. Enlarging the Supreme Court and Permitting It to Sit in Divisions** Against

Explanation: Since 1868, with the exception of the fourteen years from 1875 to 1889, the Constitution has limited the membership of the Supreme Court to five members, and by clear implication of the Constitution the intention was that the full membership sit in all cases, except in unusual emergencies.

The proposed amendment, if adopted, would (1) permit the General Assembly, when the necessity appeared, to in-

crease the membership of the Court from five to seven, and (2) allow the Court to sit in divisions of less than full membership (except in passing upon constitutional questions), thus reducing the labor of the individual members or accomplishing the same work with greater dispatch. The proposal also embodies the requirement that at least four of the justices shall agree in any judgment of the Court; there is

now no such constitutional provision, although by statute three justices, as a quorum of the membership, may now sit as the Court, and by decision a majority of those sitting may render the judgment of the Court.

If the amendment is adopted, the increase in the membership of the Court would not be automatic; this would be left to the discretion of future General Assemblies.

II. Limited Property Tax Exemption for Homes Occupied by Owners

Explanation: The present State Constitution requires that all property shall be taxed except such as is expressly authorized to be exempted by the Constitution. It does not authorize the legislature to exempt homes. The proposed amendment, if adopted, would authorize the legislature, in its discretion, to exempt from taxation, up to \$1,000 in tax valuation, each home occupied by the owner. It is clear from

the wording of the amendment that the legislature could not exempt to any extent homes which are occupied by tenants or renters. As to homes occupied by the owners, the legislature could exempt each to the maximum allowed. Thus, assuming that the legislature should, in the course of time, grant the full exemption of \$1,000, the home owner whose home is valued at \$1,000 or less would pay no taxes on it, the

home owner whose home is valued at \$2,000 would pay taxes on the remaining \$1,000, etc.

The legislature would not be required to grant the full \$1,000 exemption, either immediately upon adoption of the amendment or thereafter. It could grant an exemption of a lesser amount or could refuse to grant any exemption at all.

III. Classification of Property for Taxation

Explanation. The present State Constitution requires that all property shall be taxed by uniform rule, in accordance with its true value in money. As applied to the property tax, this prevents the legislature from dividing the different types of property into various classes and levying different rates of tax on or applying different scales of valuation to each class.

The proposed amendment would, if adopted, require only that taxation shall be uniform on each class of property

taxed. This would enable the legislature, in its discretion, to classify property for purposes of the ad valorem or property tax. Since the amendment does not specify any particular system of classification to be employed, it is impossible to say just what system, if any, would be followed. The legislature would have the power, if it so desired, to provide for the levy of one rate of tax on bank deposits and another rate on land and buildings. It could, if it wished, vary the tax rates on various classes of property in such a way as to

encourage soil conservation or reforestation or the establishment of wild life preserves or any other objectives it might consider socially desirable. However, it should be understood that these examples are given simply as illustrative possibilities and not as predictions. The legislature would not be compelled to classify property if the amendment is passed. If it decides to classify, it can classify in any way it sees fit up to the point at which our courts held the classification to be too arbitrary.

IV. Raising the Maximum Income Tax Rate

Explanation: The present State Constitution provides that the maximum rate of tax which can be levied on net incomes is 6%. It also contains certain provisions with respect to the personal exemptions which shall be allowed in arriving at net taxable income, but these provisions would not be affected by adoption of the proposed amend-

ment. The sole change which would be effected by the amendment, if adopted, would be to raise the maximum rate from 6% to 10%. The 10% rate would not be required. The legislature would be allowed complete discretion in fixing the rate actually levied, up to the 10% maximum.

Under our present revenue laws the present maximum rate of 6% is being levied on all taxable net income of corporations, while the rate on individual incomes is: 3% on the first \$2,000 of net income, 4% on the second \$2,000, 5% on the third \$2,000, and 6% on any balance.

V. Placing New Restrictions on Public Debt

Explanation: The present State Constitution provides that, without a vote of the people, the State may not borrow more than 7½% of the total tax valuation of the property within the State, except: (1) to fund or refund a valid existing debt; (2) to supply a casual deficit; or (3) to suppress riots, invasions or insurrections. The present Constitution contains no limitation on city, county and other local debt except the provision that no debt may be incurred, except for necessary expenses, without a vote of the people. This "necessary expense" provision would not be changed by adoption of the proposed amendment. The legislature has placed certain restrictions on county and city debts,

but these are, of course, subject to legislative change at any time.

The proposed amendment would, if adopted, repeal the above-mentioned provision with respect to State debts.

It would also insert a new provision affecting both State and local debts. This new provision would allow either the State or a local unit to borrow, without a vote: (1) to fund or refund a

valid existing debt; (2) to supply a casual deficit; and (3) to suppress riots, insurrections or invasions. It would also allow either to borrow, without a vote, (4) in anticipation of tax revenues payable within the fiscal year, to an extent not exceeding 50½ of such revenues. Except for those four purposes the State could not borrow, during any biennium, without an approving vote of the people, more than two-thirds of the amount by which its outstanding debt was reduced during the preced-

(Continued on page seven)

The accompanying explanation of the five amendments to the State Constitution to be voted on November 3 was prepared at the request of the State Board of Elections and Legislative Reference Librarian. The purpose is not to advocate nor criticize any of the amendments but to outline, briefly and simply, the meaning of each proposal to the electorate on whom rests their wise decision. The exact text of the amendments may be found in Chapters 248 and 444, Public Laws of 1935, and longer analyses in POPULAR GOVERNMENT for January, February, March, April, and May.

TAX-MAPPING A CITY OR COUNTY

(Continued from page 3)

the map system has paid for itself in "discovered" real estate. In many cases large owners of real estate would list "two lots Main Street" and, after the property was mapped and identified, it was found that the owner really possessed "four lots Main Street." In other instances, lots were found which were not listed to any owner. Much unlisted real estate was thereby located and placed on the tax books. No record of such discoveries was kept, but it is estimated that enough unlisted value was added to the tax books to pay for the cost of the installation over a period of years.

The maps are also used each spring to appraise the new construction. In the case of city properties, a record of the building permits for location purposes is obtained from the city building inspector. The appraisers, after being given these permits together with the maps of the properties to be appraised, proceed to the site of the new construction itself. Appraisals are then made and recorded on the ownership card, and when the owner comes to list his taxes the tax listers are already apprised of the new construction and the value thereof. In other words, the map system makes possible an absolute check on any change in any way of ownership, transfer, division or improvement of every parcel of real estate within the City of Winston-Salem and all the major subdivisions outside the city limits. When the system is extended to all other towns and villages as well as the acreage tracts in the county, it is believed that this record of real estate will be worth many times its cost.

The system has the added advantage of providing for a "semi-automatic" permanent listing of real estate. That is, each spring when the listing of taxes is begun, the tax listers have before them all transfers of real estate. When the taxpayer comes to list his taxes, he finds that the listers have already transferred to his name all real estate purchased and have transferred from him all real estate sold. All that is necessary to complete his tax

listing is the addition of the personal property to the tax abstract.

The map and ownership system has been used in Forsyth since 1928 and has proven highly satisfactory and successful. The tax department knows at all times who owns every parcel of real property in the mapped area, and the maps are used every time an appraisal is made. Forsyth tax officials regard the tax maps as the most useful and valuable of all additions toward the modernization and improvement of the tax system.

With reference to the cost, it appears that the minimum expense to

make an ordinary survey and install the system would be about \$8.00 per block. The cost would vary depending on the number of recorded maps already available for the area. That is, in cities and counties having a large number of recorded maps the cost would be correspondingly reduced because the necessity of a great deal of field mapping would be removed. However, unless the cost was excessive, it is believed that the system could be adapted to any county or city in North Carolina and that it could be used with the same results that Forsyth has enjoyed.

HERE AND THERE

—With Progressive Officials

Miami offers the latest in police service—a free ride home, with no arrest, no fine, and no strings of any kind, for the motorist who gets too intoxicated to drive. "Just call the Police Department," is the standing invitation. The only admonition is, "Don't do it too often." The move was the result of several fatal accidents by drunken drivers.

Supervised night recreation is Kern County, California's solution for juvenile delinquency. Eighteen softball diamonds lighted for night play are already in operation, and attendance over the county runs as high as 10,000 some nights. Plans are now under way to add night tennis, horseshoes, table tennis, badminton, volley ball, etc. The county figures it a profitable investment. The cost of equipping a field is around \$1,000 against \$700 a year for maintaining a child in a state institution. And not a child was sent to a home from Kern County this summer. Moreover, the small admission charge takes care of lighting, upkeep, and maintenance.

Hamilton, Ontario, maintains its own insurance fund to cover city autos. This year's rate is reported to be less than half the tariff rate. The city fund, started in 1914, built up a cash surplus by December 31, 1931, of \$112,000. A reserve of around \$50,000 is now carried, the balance having been transferred to current expenditures and rates re-

duced. Coverage includes public liability, property damage, collision, and fire and theft, except on fire apparatus (public liability only).

Oglesby's (Illinois) municipal water and light department goes after new customers in a business like way. Not a monthly bill goes out but what there is enclosed a folder or letter presenting the advantages of wider use of electricity and gas for heating, cooking, and refrigeration. Actual charges to Oglesby homes for such services are cited, and every lead is followed up promptly and thoroughly.

Tax officials of Texas cities have come forward with a suggestion for catching up with the fast and elusive automobile. Their proposal is for the State to require all taxes on automobiles to be paid before registration licenses are issued. The State is also being urged to share auto license fees with its cities in proportion to the number of cars registered from each.

Organized play and athletic contests, with policemen on hand as regular pals instead of dreaded bugaboos to the wayward kids, is a feature of New York's new program for the prevention of juvenile delinquency. In this way the Police Commission hopes to swing the problem child into the right path, killing the crime germ in embryo.

Virginia Makes Grants-in-Aid to Local Units for Relief

THE State of Virginia has gone into partnership with its cities and counties in the matter of direct relief. A system of state grants-in-aid has been worked out, and \$950,000 has been appropriated for each year of the biennium to assist cities and counties which set up local relief administrations. The State appropriations are allocated among the cities and counties on the basis of population, and local units must furnish a sum equal to 60% of the amount supplied by the State. Both State and local funds must be spent for *direct relief*, and not for work projects nor for public homes or similar institutions or their inmates. There is also a provision that not more than 10% of the funds may be used for administrative expenses, so that at least 90% of the total must go to direct relief.

The State and local funds are administered by the local welfare departments and workers; they may not be reappropriated for expenditure by private agencies. The county and city governing authorities fix the manner in which funds are expended locally, subject to the provisions of the State Act and the general requirements imposed by the Governor. However, the State Commissioner of Public Welfare, with the approval of the Governor, may withhold funds from any unit for failure (1) to match State grants, (2) to use funds for the required purposes or (3) to furnish any required report or information. County and city Superintendents and Relief Directors, appointed by the local governing boards, must also have the approval of the State Department of Public Welfare.

Virginia's new relief system, which is thus modeled after the system of federal grants-in-aid for the support of various State activities, went into effect on July 1. Up to September 15, there had been established or approved 17 county and 19 city welfare units. State authorities expressed gratification over the calibre and qualifications of the lo-

cal workers in the 36 units approved to date.

The local welfare units and officials are to handle not only local relief but all social problems confronting local authorities. These include child welfare, probation work in the trial justice courts, mothers' aid, distribution of surplus products, community organization for social purposes, transients and non-resident dependents and numerous other problems. The State also expects to use the welfare superintendents to fill the long-felt need for out-patient workers for the asylums, parole officers for the industrial schools, and social service workers for other public institutions. The system is intended, in addition, to provide the machinery for handling old-age assistance, funds for dependent children, and other activities which will devolve on the State and local units if Virginia participates in the social security program.

The Virginia Relief Act provides for the division of the relief burden and the allocation of funds between counties and their municipalities as well as between the State and its local units. Suppose a county applies for a grant from the State and puts up 60% of the amount in county funds. The governing body of any town in the

county with more than 1,000 population may request its proportionate part of the total, figured on the basis of the proportion that the population of the town bears to that of the county. The county is required to grant the request if it has the approval of the State Commissioner of Public Welfare,

The regulations promulgated for the administration of the Act provide that all relief benefits shall be authorized by the local relief administration. From this body the applicant is given a right of appeal to the county, city or town governing body. Another requirement is that every application shall be carefully investigated before relief is given, except for temporary or emergency assistance, which may be given pending investigation.

Applications for State relief grants are made by the city or county governing authorities to the State Commissioner of Public Welfare. The local unit may apply for the whole of its allocation or any part which it is able and willing to match with the required percentage of local funds. Although State funds may be made available monthly, the intention being to develop and maintain year-round programs, the Commissioner of welfare and local authorities may proportion the funds to meet seasonal or emergency needs.

THE PROPOSED AMENDMENTS

(Continued from page five)

ing biennium; and no local unit could borrow during any fiscal year, without an approving vote of the people, more than two-thirds of the amount by which the outstanding debt of the unit was reduced during the preceding fiscal year.

To illustrate the way this amendment would operate, suppose a county desired to erect a new court house at a cost of \$100,000 and wished to borrow the money with which to do it. Suppose that during the preceding fiscal year it retired \$100,000 in outstanding bonds. If the intention of the amendment is followed, this county could only borrow \$66,666 during the current fiscal year unless authorized to exceed that figure by a vote of the people. Consequently, the county would have to submit the issue of the court house bonds to a vote.

OUR COVER

Hendersonville's handsome, modern City Hall, site of The Institute's recent Conferences of officials for the Western District, was completed in 1928 at a cost of \$235,000. It replaced a city hall, located in a rented tin garage, which was a dangerous fire hazard with little or no conveniences. The new structure houses the fire department and jail as well as the town offices and court room and still has space on the third floor for a recreation room and sleeping quarters.

Checking Public Purchases

By **HARRY WEATHERLY**
Purchasing Agent, Guilford County

ONE of the most important elements in effective public purchasing is a careful checking of all deliveries. Good prices mean nothing unless the county or city gets the precise quantity and quality it orders. Hence the need to supplement centralized purchasing with a rigid system of receiving and checking every purchase.

Take Guilford County, for example. A comparison of county orders and deliveries a few years ago revealed numerous instances of short weight, faulty quality, and deviations from specifications. But not any longer, for Guilford promptly purchased scales, paper testers, and other testing devices, and installed a receiving system that leaves little room for short weight or quality. The equipment and system have paid for themselves many times, too, if you ask Guilford officials.

Here is the way the system works. The Purchasing Agent furnishes each Department copies of the purchase orders for its requirements. And some official or employee in each is held responsible for checking all deliveries to that Department against the purchase orders. This person must sign a receiving report certifying that the articles have been carefully checked and found to meet the requirements of the order. And the receiving report must accompany the vendor's invoice; the Accounting Department pays only invoices so supported.

All deliveries for the County Offices and Store Room are made to and checked by the Storekeeper at the Court House. Deliveries to the various county institutions and farms are made direct and checked by the designated employee in each instead of by the central receiving department. The County Home, Sanitorium, Jail, and Farm each have scales to guarantee the delivery of proper weights. The Store-room also uses a paper tester to verify the weight and stock of paper purchases and various devices for the testing of other items.

The first step, of course, is to

check the weight or count delivered against that listed on the purchase order. Scales are used in the case of all meats, produce, and other items where the unit of delivery is a specified number of pounds. The quality and trade names are next verified, using the orders, department records, and any testing devices available for the particular item. If there is a shortage, a notation is made on the vendor's delivery ticket and the receiving report. If there is any indication of the delivery of an inferior or imperfect article, the goods are refused, and the vendor is immediately notified by the Purchasing Agent.

When the delivery is by railroad or motor line, the packages are ex-

amined, in addition, for any signs of damage, and the proper notation made on the bill. The packing slip is also preserved for comparison with the purchase order, and if there is any discrepancy it is immediately reported to the purchasing agent. On carload shipments, the car number is checked with that shown on the freight bill, and wherever possible, a physical count of the merchandise is made.

Guilford's rigorous system of receiving and checking purchases is not based by any means upon the assumption that vendors are on the alert to take unfair advantage of the county. Strict receiving methods, along with a business-like system of buying, have largely eliminated from Guilford's transactions the small percentage of firms which willfully deliver short quantity or quality. However, the most reliable firms are subject to mistakes, care-



LAY PLANS FOR IN-SERVICE TRAINING OF OFFICIALS

City and county representatives met with The Institute of Government staff in Chapel Hill October 3, and mapped out plans for a comprehensive training program for the chief groups of local officials and employees in North Carolina. Pictured above are some of the members of the two Committees, City and County, which will be expanded and their full personnel announced at an early date.

Left to right: J. B. Marshall, City Manager, Charlotte; Wade Huffman, Chairman, Alamance County; Henry Yancey, City Manager, Durham; Tom Woodard, Chairman, Wilson County; T. N. Grice, of the staff of The Institute of Government; George L. Stansbury, Chairman, Guilford County; Henry L. Fisher, Finance Commissioner, Wilmington; D. W. Newsom, County Manager, Durham; John L. Skinner, Secretary, County Commissioners Association; J. B. Craven, Mayor, Lexington; and Dillard S. Gardner, Albert Coates, and Harry McGalliard, of the staff of The Institute. Mr. Marshall is Chairman of the City Committee and Mr. Huffman of the County Committee.

Groups for whom training programs were adopted at the initial meeting included law enforcing officers, tax officials and attorneys, city and county accountants and purchasing agents, clerks of court, sheriffs, registers of deeds, and welfare officials. The program will be expanded as rapidly as possible to cover every city and county function and group of officials and employees.

The training, which will vary from a series of one-day conferences for some groups to a two or three weeks' school for others, including law enforcing officers, will be given between the time of election and taking office as well as after. Instruction will be by members of The Institute field staff, outstanding officials, and national figures interested in the program, and will be based on actual field studies, experience, and practice rather than theory.

lessness of employees, losses in delivery, and damages in shipment. A rigorous system of receiving protects the county against such losses, as well as against the unscrupulous vendor, and goes far to make ven-

dors and their employees exercise the maximum care in filling the county's orders.

The County has even found that reliable firms welcome its careful checking of deliveries. This is be-

cause, when they are called on for a quotation, they know that some unreliable competitor will not be able to steal the county's business with a quotation that is too low and a delivery that is short.

Safeguarding the Public Health

By M. R. ALEXANDER

Of the Staff of The Institute of Government



WHEN State or county health work is mentioned, many people think only of school clinics or charitable services to those unable to pay a doctor or nurse, yet few realize the equally important and even wider services to the general public. Take the water you draw out of your faucet, for example; you may never have cause to know it, but the State Board of Health examines regular specimens for contamination, and its agents keep constant check on the watershed from which that water comes. Go into a hotel, cafe, restaurant, public swimming pool, or any of a number of other public places you customarily patronize; no one may tell you, but your guarantee of sanitation is inspection by the health department. Or consider the work of immunizing against, quarantining, and controlling communicable diseases; much of this being preventive is never heard of, but saves thousands of lives each year. And these are only a few of the ways in which the State Health Department with its local allies, working in the laboratory and the field, do the things that one doctor or one man's funds for medical services can not do—stand guard over the health of the general public.

Development of Public Health Work

Public health work in North Carolina dates back to the organization of the Department of Health in 1879. However, due to the smallness of appropriations, starting with a meager \$200, the work was largely limited for many years to that performed by local physicians enlisted by the State agency. A State Laboratory of Hygiene was added in 1905 and a whole-time State health officer in 1909. The appropriation for the latter year was \$10,500. County health work was started in 1917, and by the next year the appropriation had jumped to \$73,210.38. The total expenditures of

the Department for public health work reached their peak in 1929—\$486,000—but the appropriations were practically cut in half during the depression. Thus, public health work, while one of the older members of government's multiplying family of social services, has had its great expansion and development in the last quarter century. Moreover county health work is still a stranger or a newcomer in many sections, for approximately half of North Carolina's counties have no full-time health organization today.

Services Include Grants to Counties

The State Health Department works through the county as a unit, subsidizing counties with full-time health units and serving the less fortunate counties with its own staff insofar as its resources will permit. It also renders a number of valuable services to and works in close co-operation with city health agencies in water and milk protection, inspection of hotels and cafes, plans for water and sewer systems, and other matters; with doctors in the laboratory diagnosis of diseases; and with the general public in a variety of matters having to do with health and sanitation.

The maximum State Aid extended to counties is 25% of the local budget (in the case of five-piece health units, including health officer, nurse, oral hygiene inspector, and clerk) not to exceed \$1,560 per annum. Approximately half of the counties have full-time health units, and are allocated grants on the basis of need and efficiency of service.

The funds of the Department come from three sources: State, Federal Government, and the Foundations. The curtailments of the

past few years forced a reduction in the maximum county grant from \$2,400 to \$1,560, and caused the Department to concentrate on maintaining present county units rather than on developing new ones. However, certain new grants for health work, made available to the State this year under the Social Security Act, permitted the addition of one new division, Industrial Hygiene; the addition of a new service, Crippled Children; the expansion of Maternal and Child Hygiene activities, and the expansion of county health work. Already the addition of the Social Security funds has enabled the State and the various counties to put on 91 additional full-time local health workers. Some of these have been in counties already having health units; others have been in counties just starting public health work. The 91 workers were divided as follows: Health Officers 7, Nurses 46, Dentists 3, Sanitary Inspectors 20, Technicians 2, and Clerks 13. While no such expansion is expected during the next year, officials of the State Health Department have indicated that funds are available to assist a limited number of counties in establishing new or expanding existing services.

With the new activities made possible by the Social Security funds, the Department of Health now embraces 8 Divisions. There is a special Division of County Health Work, which administers the county subsidies, organizes new services, consults with and supervises the county units as to the content of their programs, supplies lists of approved and competent personnel, and stands as a clearing house of information and liaison officer between the county units and the different specialists and divisions in the Department. These are Preventive Medicine, Sanitary Engineering, Oral Hygiene, Laboratory, Epi-

(Continued on page twenty)

Court House Chaff . . .

Psychologist

Not long ago a certain police department had to move a crazy prisoner from his cell to another while they cleaned the cells. The jailor tried to persuade the prisoner that he should go quietly. The prisoner merely blubbered and made faces. A patrolman was called to assist. The prisoner used a spoon and warded both of them off. Finally a third patrolman was called. He went up to the crazy prisoner and said, in a confidential tone, "You see that man?" pointing to the jailor, "Well, he's crazy and we

Mr. A. A. F. Seawell
Attorney General
Raleigh, N. C.

Dear Mr. Seawell:

Around six years ago I was appointed Mayor of this town by the Board of Aldermen in a regularly held meeting of same in place of a Mr. Blank, who was elected and resigned.

There has been no necessity of levying and collecting taxes since 1928, and the small balance of \$1.14 was tied up in a bank failure, so without funds to pay for an election, there has been none held. There are still two of the Board of Aldermen living in the town, and the third one is here week-ends and sometimes at nights, but works in an adjoining county.

There is some unfinished business that needs our attention. Please advise if it is all right for us to hold a meeting with the three Aldermen and myself as Mayor present and to transact business, or is there a limit by law to the time we shall serve, and must we go ahead and hold an election when funds are not on hand to pay the expenses of same.

About three years ago I wrote you a letter and made an appointment for two people to see you which they did and reported to me you said I was the Mayor up until my successor was elected or appointed. I shall not attempt to have any meeting or do anything until I hear from you.

Yours very truly,

A. B. Blank, Mayor,

————— (Town)

have to humor him. If we don't he starts raising hell. We'd better all get out of here and let him clean the cell." The prisoner dropped the spoon, grunted his assent and walked off with the patrolman to his new cell. The jailor said something to the patrolman under his breath—but one couldn't catch what it was.

* * *

Robert E. Lee marched into the court one day and was fined \$100 and costs for liquor law violations. Andrew Johnson received a similar fine on similar charges the following day. This was too much for the court officer. "I'm afraid Sherman will come marching through here next," he declared.

* * *

Finger in the Pie

One of our Solicitors noted for his ready wit was recently prosecuting a negro for stealing hog meat. The defense was that he had been given certain pieces which had "spoiled." From the evidence it was strongly suspected that it had required amazingly little evidence to convince the defendant that the meat was spoiled, because the owner was certain that much of the meat taken had been sound. The defendant called an unusually dirty, disreputable-looking negro who testified that he examined the meat when the defendant brought it home. He declared it was all spoiled. "How do you know it was spoiled?" demanded the Solicitor. "Well," the witness answered, "I stuck my finger in the meat, pulled it out, smelled my finger, and it smelled bad." Like a flash came the next question, "Did you smell of your finger before you stuck it into the meat?" "No sir," replied the witness. "For goodness sake," thundered the Solicitor, "stand aside then." Like many other witnesses who had faced him the Solicitor had "destroyed" the witness by that most effective of weapons—the courtroom titter.

* * *

An uplift worker, visiting a prisoner, was much impressed by the mel-

ancholy attitude of one man's face.

"My poor man," she asked, "what is the length of your term?"

"Depends on politics, lady," he replied. "I'm the warden."

WROTE WILL "HIMSELLUF" WITHOUT AID OF "LAWYIRS"

Holograph Will of Herman Obbleweiss, Anderson County, Texas, June, 1935 — Reprinted from New York Law Journal.

"I am writing of my will minselluf that (—) lawyir want he should have too much money, he ask too many answers about the family. first thing i want i dont want my brother oscar get a (—) ting wot i got. he is a mumser he done me out of forty dollars fourteen years since.

"i want it that hilda my sister she gets the north sixtie akers of at where i am homing it now i bet she dont get that loafer husban of hers to broke twenty akers next plowing time gonoph work. she cant have it if she lets oscar liver on it i want i should have it back if she does.

"tell moma that six hundred dollars she been looking for for twenty years is berried from the backhouse behind about ten feet down she better let little frederick do the digging and count it when he comes up.

"pastor lucknitz can have three hundred dollars if he kiss de book he wont preach no more dumhead talks about polotiks. he should have a roof put on de medinghouse with and the elders should the bills look at.

"moma the rest should get but i want it that adolph shud tell her what not she should do so no more slick irishers sell her vokum cleaners dey noise like !*-*! and a broom dont cost so much.

"i want it that mine brother adolph should be my execter and i want it that the jedje should pleeze make adolph plenty bond put up and watch him like !*-*! adolphus is a good business man but only a dumkopf would trust him with a busted pfennig.

"I want (—) sure that schleimical oscar dont nothing get tell adolph he can have a hundred dollars if he prove to jedje oscar dont get nothing. dat (—) sure fix oscar. Herman Obbleweiss."

Formulating a Program for Traffic Safety

By GEORGE W. EICHHORN

Greensboro's Traffic Planner here discusses the formulation of a program based on the information outlined last month. In his next and final installment he will analyze and evaluate the different methods available for traffic improvement.



THE accident analysis is probably the most fundamental approach to the problem of traffic safety, for the best indication of what is wrong with traffic are the accidents which occur. Four records are essential, an adequate accident report form, an accident spot map compiled on a yearly basis, collision diagrams, and condition diagrams. The spot map is prepared from the accident reports, and the customary rule is that all intersections which show five or more accidents per year should have collision diagrams prepared. These will show whether there is any definite characteristic to the accidents occurring at an intersection, and quite frequently it is found that the majority are caused by cars from one or two directions. This having been ascertained, condition diagrams are prepared at the intersection showing, to scale, all obstructions to view, grades or other conditions which might be contributing factors. A thorough analysis of all high-accident locations constitutes the first step in the substitution of facts for haphazard judgment when planning traffic improvement.

Traffic Survey Useful

Following the accident analysis should come a survey of street usages. This usually is broadly termed a traffic survey and consists of volume counts made at various intersections considered representative of the problem. From the data obtained in these counts can be developed traffic flow charts, turning movements in the area studied, peak periods of the day, and relative density of traffic at the various points. These are the principal facts necessary when considering such problems as the prohibition of right or left hand turns, the timing of flexible progressive traffic systems, the widening of streets or the establishment of one way streets. There are additional checks which can be made such as speed checks and classification of types of vehicles, but in cities of our size I do not think that this data is of sufficient importance to be taken.

Traffic volume counts need not be so elaborate and expensive as they

might first appear. By use of the sampling method quite dependable data can be established. By this method, one or more key stations are established at the most important intersections. These intersections must be counted at all times counts are made at any of the other intersections under study. These secondary intersections may be checked for three or six-hour periods on several different days, and then by means of appropriate formulae they may be adjusted with the master station, and a complete chart can be prepared to cover a predetermined period, provided the master station has been taken during the entire time.

Study of Present System

The third step for the traffic director should be a study of existing methods of control. This should include any traffic signal system and all isolated signals, signs, reflectors, and markings. In other words, all the existing mechanical aids, previously installed in the hope that they would improve conditions. Improper timing of traffic signals, the injudicious use of obstructions in the street, and the failure to maintain signs and markings properly are three of the principal deficiencies in the effectiveness of this arm of traffic control.

Special attention should be given to the matter of obstructions in the street such as pedestal type signals in the center of the intersection. A number of years ago these types of installation enjoyed reasonable popularity, but experience has shown that they have been responsible for a number of ghastly wrecks. The theory sounded well. They would

provide a turning point around which traffic could rotate and the routes from the several directions would be more plainly indicated. What it did was to congest traffic, and when a motorist did get in a jam, his way out was frequently blocked by the obstruction.

Don't Forget the Public

The fourth item suggested in the inventory of existing conditions is an investigation of the extent of law observance. The traffic planner must remember that whatever he attempts to do is only planned by him. The public carries it out. The success or failure of any program or improvement he may propose is in direct proportion to its public acceptance. Therefore it is well for him to be armed with factual data relating to the degree of observance existing before he attempts to substitute one thing for another. This requirement is listed last, as I do not consider it so necessary as the foregoing items in cities of the size found in our state, but there is definite value to be derived, even for our size communities, from checks made on the observance of limited-time parking regulations, the double-parking practice, and the stop-sign violation. In a good many respects, the most perplexing problem confronting the traffic planner today is the parking problem. It is certainly the problem which is the most provoking to the motorist.

When the traffic engineer has acquired this background of fact, he is then ready to develop his program. He must first bear in mind that his plan will succeed only if it embodies the following characteristics: reasonableness and ease of compliance, compatibility with national standards and practices and non-conflict with state laws, and justification for any change which is made. He must further see that there will be the two other elements of the traffic trinity in the proper proportion, and the wise traffic engineer will plan his educational campaign along with his campaign of physical improvement. He will also take steps to see that adequate enforcement will back up the reasonable program which he devises.

A Former Justice Speaks for Supreme Court Amendment

By JUDGE L. R. VARSER

THE AMENDMENT to the State Constitution, giving power to the Legislature to increase the Justices of the Supreme Court, is both timely and necessary. I submit the following reasons:

1. Since the number was made five in 1889, the population has more than doubled. The wealth of the State, as indicated by bank deposits, resident life insurance company resources, building and loan association assets, and manufactured products, has increased some thirty times.

2. The increase in superior court judges has been from twelve in 1889, to twenty-six, in 1936, in addition to the many general county courts and recorders' courts, and these have not been able to prevent congested dockets in practically all of the larger counties and in many of the other counties.

3. Under our Constitution every litigant, in both civil and criminal cases, except the State (which has the right of appeal only in a few specified instances) has an unlimited right of appeal through the several trial courts to the Supreme Court. A case arising in the court of the Justice of the Peace, involving only five dollars, may possibly find its way through the several courts into the Supreme Court, and may there occupy as much time as a case involving many thousands of dollars.

4. The increase of litigation has resulted, not only from the increase in population and resources in the State, but since 1889 North Carolina has developed a large industrial life and has increased its governmental activities until the subjects of legislation have made a manifold increase. All of this has reflected itself in litigation, not only increasing the number of litigated matters, but their importance and complexity have kept the pace with the increased complexity of our lives. In 1889 it was rare that a record in the

Supreme Court exceeded one hundred printed pages. Now many of the cases there presented reach several hundred pages.

OFFICIAL STATE BAR NEWS AND VIEWS

Editorial Committee: Julius C. Smith, President; Henry M. London, Secretary; Charles A. Hines, Councillor, and Dillard S. Gardner of the staff of the Institute of Government.

5. In spite of the rules of practice applying in the Supreme Court, which are necessarily stringent, the work of the Supreme Court has increased in number and in complexity and in the volume of the records that have to be examined critically by the Court.

6. The appellate courts in the forty-eight states, as well as the Federal Courts, including the circuit courts of appeals, and in the Supreme Court of the United States, have increased several times. From these many cases are cited as precedents and require examination. It may be safely stated that the average appeal in our Supreme Court now requires twice the work that the average appeal in 1889 required.

Opinions of the Supreme Court serve as guides for the trial courts throughout the State and as bases for the conduct of the business affairs of the State. It is necessary, therefore, that each opinion be written with care and after exhaustive study. This is necessary not only to determine correctly questions immediately involved in a particular appeal, but to express the guide for the conduct of other similar matters. The importance of written opinions in the conduct of business affairs has increased with the complexity of commerce.

7. A very minimum time for the consideration of any average appeal by each Justice ought to be at least one week, but that is now totally impossible. Many appeals require

months of consideration. Each appeal as a minimum may occupy in the time of hearing one hour and ten minutes and frequently the Court finds it necessary to extend the time of argument in order for the questions involved to be presented clearly. The Justices cannot write opinions while they are hearing cases, and the only time for the consideration of the opinions is the time left during each term after the hearings and the time consumed in conference.

8. As compared to other states, we find that, from June, 1935, to July, 1936, each Justice in North Carolina wrote 106 opinions, and in South Carolina 52 opinions, and West Virginia 46 opinions, in Virginia 28 opinions, and all these appellate courts in the named states are kept busy.

Therefore, from the standpoint of the dispatch of litigation, it is absolutely necessary that our Court be increased. It is false economy to overload the Court and allow litigants to suffer from the delay. It is unfair to the Justices to require of them more than they can do.

The North Carolina Supreme Court has labored incessantly. Their work runs into the late hours of the night during their entire term. They are carrying a load heavier than the appellate courts of any sister state, with a comparable population.

I, therefore, commend this amendment to the favorable consideration of the electorate.

BAR PROCEEDINGS

The third annual meeting of the State Bar was in session in Raleigh as this issue went to press. Among the headline speakers were Governor J. C. B. Ehringhaus, Frederick H. Stinchfield, President of the American Bar Association, and Col. O. R. McGuire, General Counsel to the Comptroller General. The proceedings will be reported in next month's issue along with the reports from the chief committees and a general review of the activities of the State Bar during the past year.

Unauthorized Practice

THE PUBLIC is the ultimate sufferer where the unauthorized practice of law is permitted. Amateurs who tamper with the law are frequently burned, even as those who fool with high-tension electric lines. What is worse, they may electrocute innocent third persons.

One of the major difficulties in approaching the problem of the unauthorized practice of law is that it is hard to define, comprehensively, the practice of law. When a man appears in court as an advocate, it is clear that he is practicing law. Outside the courtroom, however, there are dozens of activities which shade into a dim borderland where the law merges into the business life of the community. Other of the old professions do not face this problem. If a man analyzes your symptoms, diagnoses the illness, prescribes a cure, whatever he calls himself, he is practicing medicine. If a man deals in spiritual counsel, gathers a congregation of followers, and expounds from a pulpit on biblical truths, irrespective of the title he gives himself, in common parlance he is preaching. In law the problem is not so simple. Many services performed in the past by lawyers have been assumed in recent years by other, and usually newer, agencies. These are areas of professional conflict.

The suggestion is made on the one hand that the doctrine of *laissez-faire* should prevail, implying that if the newer agencies succeed in wresting certain domains from the lawyers, the lawyers have only their own smugness and over-confidence to blame. On the other hand, lawyers point out that the State requires of them rigid standards of training and education, while the profession's code of ethics imposes strict limitations upon any attempt to compete with others in such matters as solicitation and advertising. These infringing agencies are neither bound by strict licensing requirements nor severe ethical canons, lawyers argue, and unless protected in their domains not only will they suffer, but the public accustomed to deal confidentially with legal advisers will be victimized. There is much

to be said in defense of both views. Like so many questions, the problem is not in selecting the white from the black, but in deciding what shall be done with the neutral grey-toned matters which lie between the two extremes.

These "areas of conflict" exist in rural sections as well as in urban centers. *Unauthorized Practice News* reports that a recent survey in northwestern, rural Ohio revealed: (1) That constables and marshals were generally preparing replevin, attachment and other court papers; (2) That justices of the peace often prepared all papers in their courts, sometimes used criminal warrants to make civil collections, and often "represented" parties in cases which they were trying; (3) That judges of probate and inferior courts often counseled heirs and parties as to the legal merits of their causes.

The *News* carries regularly items from different parts of the country dealing with the unauthorized practice of law by motor clubs, collection agencies, title companies, credit agencies, banks and trust companies, real estate companies, claim agents and adjusters, brokers, and others. The inroads of the constable and magistrate are small change compared with the legal and semi-legal services, sometimes highly advertised and openly solicited, of well-organized and efficiently managed business organizations, which furnish legal counsel, collect debts, pass on titles, adjust claims, advise as to trusts, and draw legal instruments.

It avails nothing to treat the latter services as threats to the profession and to regard those who perform them as usurpers. Lawyers must realize that if any business succeeds in rendering more efficient, speedier, cheaper, and more satisfactory service in these matters, the public will continue to turn to them rather than to lawyers. Granted that from the lawyer's viewpoint these activities are a threat, in a broader sense they are a challenge to the profession to adjust its professional activities to a new age and to new conditions.

Many who have given serious thought to the problems here presented have concluded that there

(Continued on page 20)

Case Comment

The Supreme Court, in the first group of opinions handed down since it re-convened for the fall term, passed on three questions affecting cities and counties.

In the case of *Love v. Asheville*, the evidence tended to show that Plaintiff's intestate skidded on ice through a bridge, the railing of which had been broken and temporarily replaced with planks. Held: The evidence was insufficient to go to the jury. The burden is on the Plaintiff to show that the city negligently failed to use due care to keep its streets in a reasonably safe condition for those using them in a proper manner and that such negligence was the proximate cause of the injury. Nor is it the duty of the city to erect and maintain barriers proof against any degree of force, or to keep its streets entirely free from natural ice. (210 N. C. 476).

Martin v. Board of Elections, 210 N. C. 449, upheld the power of the General Assembly, under Art. VII, Sec. 14 of the Constitution, to pass a local law providing for the election of County Commissioners by districts.

The third decision is of chief interest to coastal cities and counties, since it involves the taxability of boats. The particular vessels were first leased, then purchased, by a non-resident corporation, which did not remove but continued to use them on the sounds and rivers of North Carolina and Virginia in delivering its goods, and returned them to the wharves of the Defendant city each weekend. The city assessed the boats for taxes, and the Plaintiff sued to recover. Held: The evidence was sufficient to go to the jury on the question of whether the boats acquired a business situs within the city for the purpose of taxation under the exception to the general rule that personal property is taxable at the domicile of the owner. (*Texas Co. v. Elizabeth City*, 210 N. C. 454). Those interested in this case might compare it with the decision of the United States Supreme Court in the case of *Southern Pacific Co. v. Kentucky*, 222 U. S. 63.

Judge Would Modify System of Judicial Rotation

ROTATION of Superior Court Judges admittedly has served the useful purpose of freeing the judiciary from the pressure of local politics and giving the Judges a State-mindedness in law enforcement. On the other hand, it is argued that the system makes it difficult, and sometimes impossible, for judges to become acquainted with local conditions; to make the most effective use of probation and conditional and suspended sentences; to give the proper supervision to the activities of Clerks, receivers, trustees, and commissioners, or to properly investigate "vacation matters," such as restraining orders and receiverships. The answer probably is neither to keep the system intact nor to scrap it altogether, but to attempt to modify it in a way that would retain the advantages without the disadvantages of pure rotation.

One of the most interesting proposals to be heard recently is that of Judge J. Will Pless, Jr. His suggestion, briefly, is to arrange the court schedule of each Judge so that he would spend every fifth week at home for the hearing of "chambers matters."

Judge Pless points to the constant interruption of trials to hear pressing "vacation matters," such as injunctions and restraining orders, habeas corpus writs, alimony applications, and receivership matters. The total time consumed by a Judge in such matters each month is estimated at four or five court days. Moreover, due to the rotation of judges, Judge Pless continues, no one judge becomes entirely familiar with the matters in which he acts, several judges sometimes making orders at different times in the same matter.

These conditions, Judge Pless believes, could be remedied by providing the fifth week for hearing "chambers matters." Such a system in his opinion would not only be more convenient for lawyers and judges, but would make it possible for the resident judge to handle most vacation matters from start to finish, and to supervise more closely matters passed upon originally by clerks, giving a degree of gen-

By **DILLARD GARDNER**

of the Staff of
The Institute of
Government



eral and continuous supervision over these matters which is not now possible.

The present court schedule was checked to test the practicality of the proposed plan. Judge Pless found that there are 878 regular and 191 conflict or special weeks of court a year. This results in an average of 44 weeks of court for regular and 32 weeks per year for special judges. A further check by divisions revealed that the regular western judges hold an average of 45 and the regular eastern judges an average of 42 weeks of court each year. In order to give each judge ten "chamber weeks" at home each year, one or the other of the following alternatives might be adopted:

(1) Eastern judges might be sent into the west for one or two weeks each year and the number of weeks held by special judges might be increased to absorb the other terms scheduled.

(2) The number of special judges might be increased enough to take care of the 200 "chamber weeks" which the plan would entail.

The first plan would require all special, emergency, and regular Superior Court Judges to be either holding court or conducting chambers matters every week in the year. This seems a hard and rigorous schedule to impose upon men who are expected "in their leisure time" to keep informed on recent developments in the law, to attend conferences, deliver addresses, and do a dozen other things of a public or semi-public nature. Yet, some Judges, possibly a majority, would

prefer this to the present arrangement with its rare and irregular "vacation" periods at home.

The proposed system would reduce the labors of a few judges and increase those of others. The redistribution of work appeals to the sense of fairness, but ignores the fact that at present there are probably few judges on the Superior Court bench who do not lead a busier and more strenuous official existence than a similar station of life at their local bar would require of them in the active practice.

What, then, of the second alternative? By giving each of the present five emergency and special judges fifteen additional court weeks, three additional special judges could handle the remaining 125 weeks of court without increasing the duties of any of the present regular judges. However, such a plan would require the three elderly, "retired" emergency judges to hold 47 weeks of court each year. It would also mean that there would be no judges in reserve to handle emergency, special terms of court which might be fixed. Consequently, under this alternative there should be either four additional special judges, or three additional special judges with a re-arrangement of the terms of the regular judges so as to include one or more weeks of additional court duty.

The 1935 law permits the Governor to appoint six special judges. Only three are now acting. Hence the re-enactment of the present law, with the increase of a single judge, would make this alternative plan practicable. However, if this were done, such a law should be re-drafted to make it clear that the special judges so named do not include the emergency, or retired, judges, who are sometimes referred to as special judges.

Two other proposals for modifying the system of judicial rotation were made at the 1935 meeting of the State Bar Association. F. E. Winslow suggested increasing the stay of a Judge in a district from six to 12 months. The second proposal, which came from C. W. Tillitt, Jr., and J. M. Broughton, two past presidents, was to establish a criminal division of the Superior

Court, with modified rotation, permitting judges to specialize in criminal and in civil law. The latter suggestion, which would require a constitutional amendment, was made at the request of the Governor and submitted to the General Assembly, but died in committee.

The North Carolina system is unique, no other state, with the possible exception of South Carolina, following such a plan. However, judicial rotation is so old and so firmly established in North Carolina as to be traditional, having first been provided by statute in 1790 and having been required by the Constitution since 1875. The only lapse was between 1868 and 1875, when the judges held court normally only in the districts for which they were elected, although exchanges and special assignments of the Governor might carry them out of their districts.

Although the amendment of 1875, strictly interpreted, provided for rigid and absolute rotation of the judges in sequence through the districts of the entire State, the Constitutional provision has been substantially modified in practice. The decisions giving effect to the power of the Governor to make special assignments and to permit exchanges have been so liberally construed as to repeal, partially, the rotation system. The General Assembly has further modified it by dividing the State into two divisions so that since 1915 rotation has taken place, not on the basis of the entire State, but on the basis of the Eastern and Western divisions. Conservative constitutional lawyers have expressed doubts as to the constitutionality of the divisional rotation system, but it has been in force for 21 years without a test in the Supreme Court.

Each of the three foregoing proposals would affect the operation of the rotation system in some degree, but without necessarily impairing its most useful purpose. Each also would tend to increase the effectiveness of the supervisory jurisdiction of the Superior Court Judges. However, the first and second proposals may involve constitutional questions, while the first and third may result in the need for an increase in appropriations for the courts. All of these are factors to be taken into account.

DEBT STATISTICS OF CITIES AND TOWNS IN NORTH CAROLINA

(By courtesy of Kirchofer and Arnold)

	Per Capita Direct Net Debt	Ratio of Direct Net Debt to Assessed Val.	Per Capita Total or Overlapping Net Debt Load	Ratio of Total Net Debt Load to Assessed Val.
CITIES OF 30,000 POPULATION AND ABOVE				
Asheville	305	30.5	619	62.
Charlotte	93	7.3	128	10.
Durham	106	7.8	168	12.4
Greensboro	242	16.1	328	21.8
High Point	201	20.	236	23.5
Raleigh	108	9.4	199	17.3
Wilmington	76	6.7	100	8.8
Winston-Salem	169	12.5	195	14.5
CITIES OF 10,001 TO 30,000 POPULATION				
Concord	41	4.3	71	7.4
Elizabeth City	110	16.5	180	26.9
Fayetteville			136	19.1
Gastonia	72	6.5	133	11.9
Goldensboro	37	4.8	88	11.6
Hickory	93	7.6	171	14.
Kinston			107	15.3
New Bern	60	10.9	219	39.9
Rocky Mount			63	7.7
Salisbury	156	12.	191	14.7
Shelby	25	3.3	49	6.5
Thomasville	110	17.6	130	20.7
Wilson			93	11.3
TOWNS OF 5,001 TO 10,000 POPULATION				
Asheboro	72	8.9	160	19.9
Burlington	100	9.9	200	20.
Canton	69	7.3	138	14.6
Greenville			58	7.8
Henderson	81	8.5	125	13.
Hendersonville	606	42.	810	56.3
King's Mountain	71	11.	84	12.9
Lenoir	75	7.4	152	15.
Lexington	127	16.3	166	21.4
Monroe	8	1.4	57	10.1
Mount Airy	75	7.5	145	14.5
Reidsville	83	6.7	235	19.6
Washington	34	4.6	136	18.1
TOWNS OF 2,001 TO 5,000 POPULATION				
Beaufort	\$218	35. %	\$542	88. %
Belhaven	35	10.2	65	19.1

(Continued on page 16)

The above statistics are subject to the following explanations:

1. Total net debt load, as used, equals direct net debt, plus a proportionate share of any over-lapping net indebtedness.
2. Net debt was computed by deducting from gross debt, sinking funds, and that amount of debt which the net utility revenues would service and retire in about twenty years. No deductions were made of special assessments.
3. These compilations were made from estimated debt burdens of the various units during the fiscal year 1935-36 and are not to be construed as infallible. They are sufficiently accurate, however, to serve the purpose for which they were compiled.

Clear Up Defaults

Some 18 months ago there were 62 North Carolina counties and 152 cities and towns in default on their bonds. A recent check reveals that the number has been reduced to 24 counties and 98 cities and towns. Many of the units in default today

are not in serious difficulties, and practically all of them are planning to clear up their defaults in the near future. Some, of course, will have to refund their debts. That some 38 counties and 54 cities and towns have cleared up their defaults in so short a time is due in large degree to the work of the Local Government Commission.

Homesteads and Taxes

Since publication of homestead exemption figures in the June-July issue of Popular Government, figures from two additional counties have been received. Figures compiled by Eugene Irvin, County Auditor of Rockingham, show that if the proposed amendment is adopted and the legislature should then grant the full \$1,000 exemption, it would remove from the tax rolls \$4,601,083 out of a total of \$21,320,977 assessed against individual realty owners—or 21.58%. Realty owned by individual whites would be 19.36% exempted and realty owned by individual colored taxpayers would be 73.32% exempted. The percentage of total valuation—real, personal and corporate—exempted would be 11.51%.

Figures compiled by W. J. Webb, County Auditor of Granville, show that in that County, if the amendment is adopted and a \$1,000 exemption were granted, 13.69% of realty owned by whites would be exempted, and 43.49% of realty owned by colored persons, or 16.39% of all realty other than that included in the assessments for public service corporations and corporate excess. Of the \$16,549,807 total valuation—real, personal and corporate—\$1,576,415, or 9.53%, would be exempted. In the Town of Oxford, \$338,360 out of a total valuation of \$3,819,698, or 8.86%, would be exempted.

It should be pointed out again, as it has been in connection with figures already given for other counties, that even if the homestead amendment to the State Constitution is adopted, the legislature will not be compelled to grant the full \$1,000 exemption. It could grant an exemption of less than \$1,000 or could grant none at all. Dr. Clarence Poe, Editor of the Progressive Farmer and a leading advocate of adoption of the amendment, has recently stated in newspaper articles that the sponsors of the amendment do not contemplate immediate granting of the full exemption. He says they favor a gradual, progressive policy under which the original exemption would perhaps be \$250, and then would be increased as conditions warranted.

DEBT STATISTICS OF CITIES AND TOWNS IN NORTH CAROLINA

(Continued from page 15)

	Per Capita Direct Net Debt	Ratio of Direct Net Debt to Assessed Val.	Per Capita Total or Overlapping Net Debt Load	Ratio of Total Net Debt Load to Assessed Val.
Belmont	48	3.	91	6.
Bessemer City	94	17.	106	19.2
Brevard	334	49.1	657	96.
Chapel Hill	111	8.5	186	14.3
Cherryville	159	20.6	186	24.
Clinton	70	11.8	115	19.3
Dunn	88	15.1	134	23.5
East Spencer	33	8.4	44	11.1
Elkin	227	20.2	305	27.1
Enfield	61	10.3	82	14.
Forest City	68	11.5	150	25.4
Graham	107	16.3	160	23.1
Granite Falls	44	4.4	92	9.2
Hamlet	80	12.4	106	16.4
Laurinburg	25	3.6	65	9.2
Lincolnton	43	4.2	104	10.3
Louisburg	66	13.6	131	26.9
Lumberton			69	7.5
Marion	97	8.7	179	16.
Morehead City	298	51.	610	104.
Mount Holly	116	10.9	150	14.1
Mount Olive	61	10.9	97	17.3
Newton			50	6.1
North Wilkesboro	93	9.6	200	20.7
Oxford	124	13.	183	19.3
Plymouth	127	31.	183	44.5
Roanoke Rapids	21	2.2	126	13.3
Rockingham	96	9.6	136	13.6
Roxboro	164	26.8	214	33.1
Rutherfordton	291	36.9	400	50.
Saint Paul	42	8.6	80	16.2
Sanford	155	16.2	223	23.3
Scotland Neck	88	15.8	109	19.5
Southern Pines	105	14.3	133	18.1
Spencer	151	14.7	179	17.3
Spindale	60	10.	144	23.9
Wadesboro	64	6.4	125	12.
Waynesville	117	12.6	190	20.6
Weldon	45	6.2	71	9.8
Whiteville	62	9.	125	18.1
Williamston	108	24.1	153	34.2

WOMEN were not permitted to vote in North Carolina until the general election of 1920. The nineteenth amendment to the Federal Constitution providing for woman suffrage had been finally adopted on August 26, 1920. Beyond the obvious inability to have a voice in public affairs, women labored under other disabilities as a result of the lack of voting power.

For example, if a law provided for a vote of the freeholders before additional property taxes could be levied, for many years a woman, though she owned property which would be affected, could not vote in the election. Our Supreme Court so held as late as 1914. It was argued that the term "freeholder," was a term of "ancient legal usage," that it involved ownership of land by a *freeman*, and hence a man.

Chief Justice Clark, ever an ardent champion of women's rights, thought that this result was unjust. His view was that the legislature, in its use of the word "freeholder," must have intended to include anyone owning land—man or woman. He felt that to hold otherwise discriminated unjustly against women. As evidence of women's abilities and right to respect and consideration, he pointed to Elizabeth and Victoria of England, Isabella of Spain, Catherine the Great of Russia, and Deborah, who was "judge over all Israel."

Justice Clark's interpretation was enacted into law by the legislature the following year, in 1915, and thereafter "freeholder" included women—to the end that women owning land could thereafter at least vote in elections affecting their land.

No Vote—No Office

If a woman could not vote, neither could she hold office in North Carolina before 1920 because the Constitution provides that only the voters of the State are eligible to hold office. No right to vote, no right to hold office. This raised the question, what is a public office? A woman could teach in a public school because the position of teacher was not an office. Neither was secretarial work in public offices. But a woman could not serve on a school board, as trustee for a state school or as notary public, because all of these were held to be public offices,

Woman and the Ballot

---The Story of Her Emerging Political Rights

By HARRY W. MCGALLIARD
of the Staff of The Institute of Government



and hence not open to women. The court's narrow interpretation of the meaning of the term "public office," successfully closed the door to women in these fields.

The legislature in 1915 sought to remedy this condition to a small extent with a law declaring that certain positions should not be deemed offices, but places of profit or trust. These included membership on school committees, boards of trustees for state schools and colleges for women, and the state textbook commission, and the position of notary public. The act provided specifically that women should be eligible for these positions. The purpose, of course, was to circumvent the irksome constitutional provision restricting the right to office to voters, that is, to men.

The Governor, acting on this law, appointed a woman to the position of notary public. The Supreme Court did not allow her to keep the job. The court in *State v. Knight*, 169 N. C. 333 (1915), held that a notary public was a public officer, no matter what the legislature might declare. It was said that merely changing the name did not change the nature of the notary public, and that it remained a public office, and that hence a woman was ineligible. It was a close decision, the judges dividing, three to two. The majority declared that the court could not permit the legislature to "get by" with such procedure. Judge Allen, writing the opinion, quoted from one of Portia's speeches in "The Merchant of Venice":

"Twill be recorded for a precedent;

And many an error by the same example

Will rush into the State. It cannot be."

Justice Clark vigorously disagreed. He thought that wider fields of service and opportunity should be opened for women. He was scornful of the use of Portia's speech to uphold the court's position, and declared, "That case (Portia and Shylock) has been famous for ages as showing the competency of a woman for judicial position." North Carolina, he declared, was clinging to the "feudal and medieval theory as to women—half angel and half idiot." Meanwhile women in North Carolina were forced to wait for the federal suffrage amendment in 1920.

Pros, Cons, and Laughs

Although women have had the right to vote in North Carolina for only sixteen years, there are some who were too young to remember and perhaps many older people who have forgotten the arguments advanced for and against woman suffrage. It should be amusing to catalog some of the objections: (1) that woman suffrage was a fad and temporary delusion, (2) that women are too emotional for the ballot, (3) that women would vote for the handsomest rather than the ablest man, (4) that the right to vote was unnecessary because women vote through their husbands, (5) that ballots are substitutes for muskets, and hence women have no right to vote, (6) that a woman's place is her home, and she could not leave the children long enough to vote, (7) that women had had no experience in politics, (8) that there is too much filth and mire in politics, and women ought not to be exposed to it, (9) that it would allow Negro women to vote and thus threaten White Supremacy, (10) that some bad women would vote, (11) that women do not want to vote, and (12) that politics will degrade women.

Those favoring the cause of suffrage advanced the usual arguments of justice and equality and pointed out the ridiculousness of the discrimination against women. "No matter how bad a character a man has, if he can only keep out of the penitentiary and the insane asylum we permit him to vote and take a share in the government, but we are afraid to trust our mothers, wives, and daughters to give us the aid of

their intelligence and clear insight."

Woman's Emerging Rights

Prior to the time women could vote directly, they were not altogether powerless. As we have seen, they had succeeded in having various favorable legislation enacted—although, in the case of notary public positions, to no avail. After they gained the right to vote and state legislation clarified the status of women, they became eligible for public offices. Women have served in official capacity in many instances, on school boards, as notaries, as members of the legislature, as committee-women in political party organizations, and as judges.

Probably the most just objection that can be made against women in the use of the ballot is their failure to use it. Many have never voted at

all. Many more have not voted since the first election after they gained the right. The activity of women in a positive or affirmative sense is associated chiefly with social legislation—liquor control, child welfare, and the improvement of the schools.

"Twelve Good Men and True"

Women have never served on juries in North Carolina. Even since woman suffrage was enacted, the right of women to serve on juries has not been recognized. Whether or not they have a right to do so has never been decided in this state. It is generally thought that a constitutional amendment would be necessary. Our present constitution refers to a jury trial as one by "good and lawful men." It also provides for the "ancient mode of trial by jury"—and the ancient mode decidedly did not include women.

State which brought together city, county, state, and federal officers.

The Southeastern School, on the other hand, will fit closely into the nationwide program of the National Safety Council. "On our part," Mr. Coates said, "The Institute heartily supports the Council in its far-reaching and practical program and is glad to have the opportunity to throw its full weight behind them in this territory."

New PWA Projects

The extent to which the requirements as to relief labor would affect the P. W. A. program in North Carolina was still uncertain as this issue went to press. Approvals for seven projects of Tar Heel cities and counties, involving grants of \$370,632 and one loan of \$70,000, had just come through from Washington. However, the State Office had not yet been informed as to whether the allotments would be made from F. D. A.—1936 funds, so the new labor regulations would apply, or from E. R. A.—1935 funds, according to Stanley Wright, who is serving as Acting State Director since the resignation of H. G. Baity. Some commentators have expressed the opinion that the regulations regarding relief labor would be relaxed after the election and the program would move forward as before.

The largest item in the new group of approvals was a \$201,272 grant to High Point for grade crossing elimination. The other approvals were as follows:

	<i>Grant</i>
Chapel Hill Munic. Imp.	\$21,272
Kings Mountain Munic. Imp.	43,363
Pilot Mountain Water and Sewer (loan \$70,000)	57,272
Cornelius Waterworks	17,181
Benton Heights Sewers	16,363
Greene County Schools	13,909

Racine, Wisc., has set up a special Bureau to collect delinquent personal property taxes, utilizing "NYA" labor to make an audit, compile the delinquent list, and assist in the collection.

Southeastern Traffic School Awarded North Carolina

Plans are under way to hold a two weeks' Traffic Training School under the auspices of The Institute of Government in Chapel Hill some time next spring or summer for police officers of the Southeastern States. The announcement was made following a conference between W. J. Croom, Durham Director of Public Safety; Albert Coates, Director of The Institute, and Ben R. Stroup, field representative of the National Safety Council.

"Mr. Stroup assured us of the full assistance and co-operation of his and allied organizations," Mr. Coates said. "However, it will be necessary for him to check the engagements that the instructors have for other schools before the date can be set. The time will be announced as soon as this can be done."

The National Safety Council will supply a corps of instructors who are recognized as the leading authorities in all fields of traffic regulation and safety and who have a background of experience in conducting similar schools at Northwestern, Harvard, Alabama, and other centers. Collaborating with them, particularly on the local

phases of the work, will be the research and instructional staff of The Institute of Government. With this combination it is hoped to work out a school with many unique and distinctive features.

Mr. Croom, who with several other Tar Heel officers attended the Southern School in Alabama last summer, said the instruction was as thorough, practical, and helpful as any police training he has seen. He particularly stressed the need of special instruction in this important and specialized field of police work and expressed the opinion that bringing the Southeastern School to North Carolina would be a tremendous boon to North Carolina police officers and departments.

The awarding of the Southeastern School to this State is also seen as a recognition and tribute to the extensive work The Institute of Government has previously done in this field. This has included the holding of a state-wide Safety conference, which attracted some of the country's outstanding authorities; the printing and distribution of 500,000 copies of "Guides to Highway Safety," and the holding of two series of district conferences throughout the

Summary of State Grants to Cities for Highway-Street Maintenance---1936-37

<i>Population Group</i>	<i>Total Grants</i>	<i>Total Population</i>	<i>Average Grant per Inhabitant</i>	<i>Total Mileage</i>	<i>Av. Grant Per Mile</i>
CITIES AND TOWNS OVER 3,000:					
Turned over to Municipalities for Expenditure by					
Local Street Departments	\$179,200	507,279	35.3c	179.60	\$997.77
Maintenance Work Carried on by State Forces	103,525	275,798	37.5c	172.94	598.62
CITIES AND TOWNS UNDER 3,000:					
Turned over to Municipalities for Expenditure by					
Local Street Departments	311	3,519	8.8c	2.25	138.22
Maintenance Work Carried on by State Forces	185,041	259,622	71.2c	507.37	364.71
TOTAL FOR ALL CITIES	\$468,077	1,046,218	44.7c	862.16	\$542.91

THE ALLOCATIONS of State funds to cities and towns for the maintenance of streets traversed by State highways were completed and announced recently after extended conferences between representatives of the cities and the Highway Commission and numerous revisions of grants in the light of need and special circumstances. A total of \$468,077 in grants were made, leaving a \$31,923 reserve for emergencies. This is approximately \$320,000 more than the amount the Highway Commission was spending annually on street maintenance, chiefly in smaller towns and on streets constructed by the State, prior to the 1935 appropriation of \$500,000.

A summary of the grants will be found above. The second table shows the amount of the allotment to each city over 3,000. Lack of space prevents the inclusion in this issue of the figures for towns under 3,000. However, The Institute of Government has this information on tap and will be glad to furnish it to any city or any reader desiring to know the amount of grants to particular towns.

The summary reveals that the larger cities fared better on a mileage basis and the smaller towns on a population basis. This obviously is due to the fact that in a number of the smaller towns the highway runs through the length of the town, giving a large mileage with a small population. Many such highway-streets have been built by the State in recent years, and are said by highway officials not to require the maintenance that older streets with heavier traffic in larger cities require.

The original allocations to towns under 3,000 were made purely on the basis of need; those to cities over 3,000 were on the basis of 42½% for population, 42½% for mileage, and 15% for need. However, highway officials reported that this arbitrary rule of thumb produced inequalities and injustices in some cases; that is, some cities received a much larger percentage of their total maintenance needs than others. The original figures were accordingly revised in the light of special needs and circumstances and after many conferences with representatives of the cities and officials of the units involved.

As finally adopted, the allocations for maintenance in the smaller towns, practically all of which is done by State forces, are said by highway officials to approximate the maintenance which the State previously carried on for some but not all of these units. The grants to the larger cities, on the other hand, have come in since the 1935 Act, and for the reasons noted above run considerably higher on a per mile basis than the grants to smaller towns.

GRANTS TO MUNICIPALITIES OVER 3,000

(For Maintenance by Municipal Forces)

<i>City</i>	<i>Population</i>	<i>Mileage</i>	<i>Grant</i>
Asheville	50,193	20.95	\$18,100
Burlington	9,737	6.45	6,000
Charlotte	82,675	22.80	22,400
Durham	52,037	16.50	22,150
Elizabeth City	10,037	2.70	765
Fayetteville	13,049	5.90	4,100
Gastonia	17,093	6.45	6,750
Goldsboro	14,985	6.95	7,300
Greensboro	53,569	18.56	15,500
High Point	36,745	13.20	10,710
Kinston	11,362	2.60	1,625
Lexington	9,652	6.25	5,500
Raleigh	37,379	11.70	21,800
Shelby	10,789	9.57	4,550
Thomasville	10,090	5.35	4,950
Wilson	12,613	7.02	4,200
Winston-Salem	75,274	16.65	22,800

GRANTS TO MUNICIPALITIES OVER 3,000

(For Maintenance by State Forces)

<i>City</i>	<i>Population</i>	<i>Mileage</i>	<i>Grant</i>
Albemarle	3,493	2.68	\$3,500
Asheville	5,021	5.60	2,500
Belmont	4,121	1.80	700
Bessemer City	3,739	3.40	800
Canton	5,117	3.33	1,300
Concord	11,820	4.16	6,000
Dunn	4,558	3.40	1,600
Edenton	3,563	2.10	500
Forest City	4,069	2.82	630
Greenville	8,194	4.55	3,060
Hamlet	4,801	2.65	560
Henderson	6,345	3.10	1,000
Hendersonville	5,070	3.42	1,200
Hickory	7,363	7.12	4,200
King's Mountain	5,632	4.13	1,350
Laurinburg	3,312	3.40	850
Lenoir	6,532	4.06	2,500
Lincolnton	3,781	3.15	1,500
Lumberton	4,140	5.25	1,050
Monroe and Benton Heights	6,815	5.90	3,250
Mooreville	5,619	4.84	4,100
Morehead City	3,483	2.30	1,300
Morganton	6,001	7.93	1,600
Mount Airy	6,045	4.80	1,800
New Bern	11,981	2.60	620
Newton	4,394	4.31	1,650
North Wilkesboro	3,668	3.10	1,200
Oxford	4,101	2.60	4,100
Reidsville	6,851	8.55	4,250
Roanoke Rapids	3,404	2.65	3,400
Rocky Mount	21,412	12.72	7,500
Roxboro	3,657	4.70	3,600
Salisbury	16,951	7.80	5,355
Sanford	4,253	2.60	1,500
Spencer	3,128	2.65	400
Spindale	3,066	1.52	350
Statesville	10,490	7.20	4,400
Tarboro	6,379	2.37	5,250
Wadesboro	3,124	3.60	900
Washington	7,035	1.78	700
Wilmington	32,270	6.30	11,700

NOTES FROM THE CITIES AND COUNTIES

(Continued from page four)

collection of taxes and water bills. Of the 1933 levy of \$27,963 only \$82 remains uncollected, and of the \$46,176 in water bills for the past four years only \$79 is unpaid.

* * *

Charlotte is to have a new City Code, codifying all city ordinances as well as all private laws affecting the city in one ready reference volume. The last code to be formally approved and issued was in 1914. City Manager J. B. Marshall is also to be congratulated on his 60-page annual report, which is illustrated with graphic pictures, charts, and diagrams, and which covers and interprets every city activity.



CALLING ALL COPS

(Continued from page two)

\$90,000 for the second system. (This meant that the estimated difference in annual costs would pay for the radio system in three years.)

After radio was decided upon, the tests to determine the most effective locations for the broadcasting stations took up two months alone. And even after the money for the installation was made available, representatives of the State Highway Patrol and Division of Purchase and Contract made a two weeks' tour to study the operation of state-wide police radio systems in five northern states which have pioneered in this field. Out of this extensive investigation and study the State hopes to provide a system which will best meet the needs of Federal, State and local law-enforcing agencies and the general public, at the lowest expense based on both initial cost and annual maintenance.



SAFEGUARDING THE PUBLIC HEALTH

(Continued from page nine)

demology, Vital Statistics, and Industrial Hygiene.

Counties Without Health Units

For counties without any form of whole-time health work, the State Department maintains a force of 8 specially trained nurses who spend the school months at work in the public schools and devote their sum-

mers to teaching, examining, and issuing permits to midwives. The permits are good for one year only, and this regulation is effective only upon adoption by the local county board of health of an ordinance designed to regulate the practice. The work in the schools is supplemented by that of the Division of Oral Hygiene, which sends a corps of dentists into the schools in counties paying half the cost to teach mouth health, notify the parents of children needing corrections, and do the work themselves for those who can not have it done in any other way.

Services to Cities

Some of the Department's services to cities have been previously suggested. The Division of Engineering examines all plans for improvements and changes and for new waterworks and sewerage installations with reference to public health and sanitation, and makes routine examinations of the maintenance and operation of water works and sewage treatment plants from time to time. It furnishes plans and specifications for dairies and pasteurizing plants, and co-operates with the local authorities in milk sanitation. It assists with plans for school and institutional water supplies and sewage-treatment plants, public and private swimming pools, and furnishes engineering assistance in regard to mosquito and malaria control. The protection of the public through inspection of hotels and cafes by this department is also important.

Analyses and Serums

The State Laboratory examines specimens of water from municipal, semi-public, and private supplies; aids doctors in the examination of specimens from patients and the diagnosis of infectious diseases; and prepares and distributes vaccines and serum for the protection of citizens from the same. Diphtheria, typhoid, and smallpox vaccines are produced in the State's own laboratory and supplied to counties with full-time health units and to private physicians some free and some at actual cost.

The work in the collection of vital statistics and the control of communicable diseases, to have the maximum effectiveness, requires the

closest co-operation of local officials and citizens. The latter is handled by reports from doctors, nurses, householders, parents, and teachers to the local health officer, who reports in turn to the State Department. Prompt action not only permits the county health officers to follow up every case of contagious disease, but also enables the State Department to issue daily reports, to put its finger on sources of infection, and to mobilize its forces to correct the causes before an epidemic may start.

Health Information and Literature

The State Health Department also renders a number of important services to the individual citizen in the way of health literature, personal health correspondence, and literature, plans, advice, and assistance for the protection of home water supplies and the construction of small home sewage - treatment plants. The literature, which includes 40 special publications on various subjects, a "Facts Series" setting out pertinent information about the more common diseases in a form the layman can understand, and the monthly "Health Bulletin," is available without cost to any citizen on request.



UNAUTHORIZED PRACTICE

(Continued from page 13)

is ample room in our modern business life for these business organizations as well as for lawyers. In their opinion, it would be desirable for representatives of both groups, with the official sanction of the parties for which they act, to meet together and allocate to each the functions which they can best perform, thus drawing clear lines of demarcation between the practice of law and the various specialized fields of business activity. Already beginnings have been made throughout the country in such co-operative conferences. The field of battle may yet yield to the conference table. On the one hand there are shouts, "To arms! To arms!"; on the other, "Peace! Peace!"

Ultimately the issue probably will become so clearly drawn that every lawyer will be called upon to decide where he stands. The problem is one worthy of the best thought of the ablest minds at our bar.

Bulletin Service

Opinions and rulings in this issue are from rulings of Attorney General and State Departments from August 15 to September 18



Prepared by
M. R. ALEXANDER

Key:

- (A.G.) Attorney General.
- (L.G.C.) Local Government Commission.
- (U.C.) Utilities Commission.

I. Ad valorem taxes.

A. Matters relating to tax listing and assessing.

12. Exemptions—veterans' compensation.
To H. T. Taylor. Inquiry: Are the proceeds of Veterans' Bonus Bonds, when cashed and deposited in banks, subject to taxation and attachment for taxes?

(A.G.) A copy of the so-called Bonus Act is not presently available, making it impossible for me to determine the nature of its terms relating to exemptions from taxation. However, the case of Lawrence v. Commissioners, 210 N. C. 352, may throw some light upon the question. There the Court construed 38 U. S. C. A. 454 and 618, which exempt veterans' insurance certificates from all taxation, not to apply when the certificate has been cashed and the proceeds deposited in a bank. In view of this decision, it seems probable that bonus bonds which have been cashed and deposited in a bank are subject to taxation and to attachment for taxes. This opinion is subject to change, of course, if the terms of the Bonus Act specifically exempt such property.

30. Situs of personal property.

To J. Clyde Stancill. Inquiry: May the County tax bank deposits of an oil company with State headquarters here when the company's stations throughout the State deposit their receipts in local banks and the State office here draws on them daily? Or should there be some system for apportioning the funds to the respective counties from which they come and listing them in these counties for taxation?

(A.G.) As these deposits in your county are intangibles, they can be taxed in your county for ad valorem purposes only on the theory that they have acquired a business situs there. In my opinion, this contention is correct on the part of your county, and the business situs in that location could be sustained and the deposits subjected to ad valorem taxation there.

However, the question of business situs is always a complicated one, involving facts of each situation as it arises. I do not think that a business situs could be sustained as to these funds by the various counties and cities in which the stations are operated, and, therefore, in my opinion, the situs for purposes of ad valorem taxation should be considered as your county. No law, so far as I know, permits any allocation of intangibles under the business situs doctrine to the locality in which the origins may be traced.

51. Nature of property.

To J. Clyde Stancill. Inquiry: (1) Does a county have the right to levy taxes for good will. (2) If not, can the county re-

fund taxes levied for good will where the taxpayer objected but paid the tax not under protest?

(A.G.) Except for the mention in the definition of personal property in Sec. 2 (10) of the 1935 Machinery Act, good will

Municipal Bond Trends

Security	Bid	Asked
N. C. Gen. Fund, 2½s, 1945	2.15%	2.10%
N. C. Gen. Fund, 3½s, 1946	2.60%	2.55%
N. C. Hwy., 4s, 7-1-50	3.00%	2.90%
N. C. Hwy., 4¼s, 1-1-51	3.05%	2.95%
N. C. Hwy., 4½s, 1-1-58	3.10%	3.00%
Pasquotank Co., Road, 4¾s, 7-1-50	4.50%	4.30%
Craven Co., Various C/Ds	57 Flat	60 Flat
New Hanover Co., Cthse, 5s, 1-1-48	3.40%	3.30%
Wayne Co., Road, 4¾s, 12-1-55	4.20%	4.10%
Johnston Co., Hwy., 5s, 4-1-50	95	98
Robeson Co., R. & B. Ref., 4¾s, 5-1-49	3.70%	3.55%
Durham Co., R. & B., 6s, 1-1-45	3¼%	3.15%
Guilford Co., Hwy., 5¼%, 3-1-43	3.20%	3.10%
Rowan Co., Fdg., 4¼s, 5-1-55	2.75%	2.50%
Mecklenburg Co., Jail, 4¼s, 5-1-55	3.15%	3.00%
Gaston Co., R. & B., 5s, 10-1-49	3.50%	3.35%
Rutherford Co., Sch., 4½s, 1-1-40	92	94
Buncombe Co., C/Ds	37 Flat	38 Flat
Haywood Co., R. & B., 5s, 7-1-54	4.70%	4.60%
Forsyth Co., Ref., 4¾s, 7-1-53	3.30%	3.20%
Catawba Co., Rd., 4¾s, 3-1-52	3.75%	3.60%
Wake Co., Rd., 4¾s, 1950	3.75%	3.60%
Wilmington, P. I., 4½s, 1-1-51	3.50%	3.40%
New Bern, Sch. Fdg., 5%, 11-1-50	82 Flat	85 Flat
Greenville Sch. Bldg., 5s, 7-1-45	3.70%	3.60%
Fayetteville, W. & S., 5s, 2-1-51	3.85%	3.70%
Goldsboro, St., 5s, 1-1-50	4.10%	4.00%
Raleigh, St. Imp., 4½s, 10-1-43	3.50%	3.40%
Durham, W. & S., 4½s, 1-1-54	3.30%	3.20%
Greensboro, Ref., 4½s, 4½s-6s, 1958	100	100.75
High Point, Sch., 5s, 9-1-48	97	100
Hickory, Sch., 5½s, 1-1-52	4.20%	4.10%
Asheville, Various C/Ds	38 Flat	39 Flat
Charlotte, Water, 4¼s, 5-1-57	3.35%	3.25%

Quotations by Courtesy of R. S. Dickson & Co.

is not otherwise specifically included as property the taxpayer is required to list for ad valorem taxation. The reference here, in my opinion, is not in itself sufficient to include good will as one of the items of property the taxpayer is required to list.

(2) In my opinion, the taxpayer would be unable to sustain a suit to recover such taxes, as the remedy provided in C. S. 7979 has not been followed. However, I think the Board of Commissioners would be authorized and empowered to refund taxes paid last year on account of a mistake both of law and fact.

79. Deductions from solvent credits—debts and liabilities.

To E. E. Rives. Inquiry: Has the previous ruling against the deductibility of taxes, due and owing the State or Federal government, from solvent credits in listing property for taxes been changed in view of the case of Hardware Mutual Fire Insurance Co. v. Stinson, 210 N. C. 69?

(A.G.) We have carefully considered the effect of this decision, but do not feel justified in changing the previous ruling. The somewhat indirect reference to the question in this case and the very brief definition given by the court of debts which the taxpayer may deduct is not controlling in the subject.

In the case of Commissioners v. Hall, 177 N. C. 490, the Court said: "The obligation to pay taxes does not rest upon contract or consent of the taxpayers and is not a debt in the ordinary sense of the word." In this case the Court denies the right of set-off or counterclaim against taxes. In view of this, we feel constrained to adhere to the former opinion that taxes due the State or Federal Government are not deductible from listings of solvent credits.

B. Matters affecting tax collection.

5. Collector's commissions.

To Julius Banzet. Inquiry: Our Board of Commissioners would like to have your opinion as to their right to employ one or more persons to collect insolvent tax lists for personal property, dog, and poll taxes which accrued prior to 1935 and pay such persons a commission not to exceed 25%.

(A.G.) We know no reason why your Board may not make a contract with some person for collecting the insolvent taxes and pay such reasonable amount as they consider proper or necessary for this service, based upon a commission on the taxes collected.

12. Penalties and interest—right of county to remit.

To M. M. Redden. Inquiry: Our Commissioners desire to release penalties on taxes for 1932 and prior years on condition that the taxpayer pay the tax proper on or before November 15. It is believed that this would result in the collection of a considerable amount of taxes, but is it within the authority of the Commissioners?

(A.G.) While we find no direct authority given by statute to County Commissioners to release penalties on taxes, the practice has obtained in many counties where it seems to be necessary for collecting the tax. As to whether the action would be sustained by our courts, we should not like to express an opinion.

31. Tax foreclosure—procedural aspects.

To C. W. Davis. Inquiry: May a school tax district, which is authorized to collect taxes for debt service and institute foreclosure proceedings, or a town join

with a county as parties plaintiff in the same foreclosure proceeding? (A.G.) Yes.

35. Tax foreclosure—costs and fees.

To B. P. Bailey. Inquiry: When tax sales certificates are turned over to the county attorney for foreclosure, at what point in the proceedings may the attorney's fees be charged to the taxpayer?

(A.G.) C. S. 8037 provides that the Board of Commissioners may employ an attorney to conduct tax foreclosure actions, fix his compensation to be paid out of the general fund, and cause to be taxed in the bill of costs a fee which in no event shall exceed \$10 in each foreclosure suit for the purpose of reimbursing the general fund. In my opinion, under this provision the attorney's fees can be taxed against the taxpayer as an incident of any suit which has actually been instituted in court. Therefore, I would conclude that at any time after the suit has been instituted the attorney's fees might be taxed as part of the costs.

50. Tax collection—acceptance of bonds for taxes.

To J. H. Mayo. (A.G.) Unless you have some special public-local law authorizing it, you can not accept delinquent bonds of your unit in payment of taxes.

101. Adjustment—compromise by town and county commissioners.

To E. M. Johnson. Inquiry: The County Commissioners have lowered the valuations of property in our town, and a property owner has asked the town to refund taxes for two prior years, on the ground of excessive assessment, to the extent of the reductions now made by the County.

(A.G.) We find no authority in law for the Commissioners to refund taxes not paid under protest for the mere reason that there was an excessive valuation or assessment or that the valuation or assessment has been lowered.

III. County and City License or Privilege Taxes.

A. Levy.

40. License tax on peddlers.

To Julius Banzet. Inquiry: May a town levy a peddlers' tax under C. S. 7880 (5) on a person who solicits orders for a variety of articles, particularly groceries, for a corporation, to be delivered by him two weeks later, when the agent does not deliver the same goods he carries with him while soliciting orders?

(A.G.) Persons operating in this manner do not seem to be liable for the peddlers' Tax, according to any definition of peddler we find in the laws or this particular Statute. It is essential in the definition of a peddler that goods shall be carried about and offered and sold to any customer who proposes to buy them without a previous contract for future delivery.

47. License tax on slot machines.

To H. E. Fisher. (A.G.) C. S. 7880 (61) levies a license on persons owning, operating or maintaining, in connection with any place of business, any slot machine in which is kept any article to be purchased by depositing any coin or thing of value, and among other things, "any machine wherein may be seen any picture or heard any music."

This Office is of the opinion that the municipal authorities do not have authority to classify the various machines grouped therein and levy a different tax on the different classes there enumerated, that is to say, that the authorities of your county could not charge a county tax of \$2.50 on music boxes and at the same

time levy a larger tax on other machines enumerated in the same section.

50. License tax on barbers and beauty parlors.

To Eulalia Midgette. (A.G.) The Revenue Department has construed Section 140 of the Revenue Act as levying a tax of \$2.50 per chair in barber shops and a \$5 tax applying only to barbers, manicurists, cosmetologists, and beauticians or operators in *beauty parlors*. The last paragraph in this section provides that towns may levy a license tax not in excess of that levied by the State.

64. License tax on out-of-town businesses.

To Folger and Folger. Inquiry: Is a North Carolina corporation doing a temporary used car business in our town liable to the \$100 tax prescribed by Sub-section 4, Section 153, of the 1935 Revenue Act?

(A.G.) This tax applies to transient, seasonal or temporary operations as described therein. The fact that the corporation is organized under the laws of this State would not prevent the town from collecting this tax.

To J. C. Whisnant. Inquiry: May a town levy a privilege tax on out-of-state bakeries doing business in the town?

(A.G.) C. S. 2672 provides that where not otherwise provided by law a town may charge a tax upon any business, trade or profession carried on or enjoyed within the town. Under this Statute, in the case of *Hilton v. Harris*, 207 N. C. 465, the Court sustained a town ordinance levying a tax upon a bakery in a city in the same state delivering bread in the town.

We suggest that you read this case carefully to see how far it applies to your situation. Also read the current Revenue Act, Section 121, relating to peddlers and the exception therein noted. The exemption of sellers of bread in this Act might somewhat restrict the tax as applied to particular modes of selling. Also, as the bread in your case is brought in from another state, it would be necessary to be careful that the tax did not apply to instances where the bread had been ordered in inter-state commerce.

IV. Public Schools.

D. Powers and duties of present school districts and agencies.

5. Erection of school building.

To T. W. Andrews. Inquiry: The County Board of Commissioners has allocated funds to our city administrative unit for the construction of school buildings. Should such funds be administered by the Trustees of the City Administrative Unit or by the County Board of Education?

(A.G.) The School Machinery Act of 1933 abolished all school districts for all purposes except the levy and collection of tax therein to apply to debt service for debts already incurred. There is now no agency authorized to build school buildings except the County.

We think it is plain that the County Commissioners are charged with the duty of raising the funds and building these houses, but that they might be administered, under C. S. 5468, by the County Board of Education. We feel if this authority were exercised by the trustees of the City Administrative Unit, that it would carry on the work only as the agent of the County Boards of Education and Commissioners.

10. Status of old special charter districts not becoming city units.

To H. G. Mitchell. Inquiry: The County

Board of Education is considering the erection of a school building in Township A, and part of this township is in a special tax district retained for purpose of debt service for debts previously contracted. (1) Is there any restriction to prevent the Board of Education from erecting a building in a special school district for children, part of whom do not reside therein? (2) Would the property of patrons of the school in Township A but outside the special tax district be subject to the tax of the special school tax district?

Mount Olive, N. C.

August 19, 1936

Mr. A. A. F. Seawell
Attorney-General
Raleigh, N. C.

Dear Mr. Seawell:

... I get a great deal of information from the Bulletin Service of the Institute of Government published in *POPULAR GOVERNMENT*, and feel that it is rendering a great service to all who are interested in this field. . . .

(Signed) W. S. Grady, Atty.

(A.G.) (1) No. Special tax districts were abolished in 1933 except for the purposes of debt service, and the system of building school houses was changed to a county-wide basis.

(2) No. Special districts were retained only for the purposes of debt service on debts already contracted, and this tax is levied only upon property within the district.

F. School officials.

5. County Board of Education—rules respecting teachers.

To J. G. Allen. Inquiry: Does the County Board of Education have authority to shift a teacher from one school to another? (A.G.) No, because the law requires teachers to be selected by the local committee, subject to the approval of the Superintendent and County Board of Education.

To C. M. Abernethy. Inquiry: Is a motion of the County Board of Education prohibiting the employment of a principal's wife as a teacher valid? (A.G.) We think not in view of Section 12 of the 1935 School Machinery Act. This provides that no rule shall be made or enforced in the employment of teachers on the ground of marriage or non-marriage.

54. Teachers—salaries and assignments.

To Lloyd Griffin. Inquiry: Please construe Chapters 249 and 19, Public Laws of 1935. In your opinion, is it mandatory for school superintendents to deduct from the salary warrants of teachers assessments of sums authorized by them, or is it merely permissible?

(A.G.) We think it is permissible rather than mandatory. The Act as amended merely withdraws the prohibition against the recognition of salary assignments in the cases mentioned in the 1935 Act. That is, in cases of assignments made in favor of hospitals, building and loan associations, and life insurance companies.

I. School property.

10. Disposition.

To C. R. Holmes. Inquiry: Does the County Board of Education have the power to exchange an old school site for desirable and needed land adjacent to a new school?

(A.G.) This Department has been unable to find any law authorizing such exchange directly. In a similar situation, we advised a County Board, after advertising, to sell the piece of land it was desired to exchange so the person with whom the exchange was sought might become the purchaser. This sounds like a rather artificial procedure, but it is the best we can advise under the circumstances.

V. Matters affecting County and City Finance.

P. Securing local funds.

11. Interest.

To G. P. Hood. Inquiry: Is there any provision in the State Law which requires a bank to pay interest on demand deposits of a county or municipality? (A.G.) We have carefully examined the banking laws of this State and find no provision which makes such requirement.

VI. Miscellaneous matters affecting counties.

X. Grants and contributions.

2. National Guard units and armories.

To W. E. Easterling. Inquiry: May a county or municipality, in your opinion, issue bonds for the construction of an armory without a vote of the qualified electors under Sec. 7, Art. VII, of the Constitution.

(A.G.) We do not consider this a necessary expense for a county, city, town or other municipal corporation within the meaning of the Constitutional section prohibiting the contracting of debt or loan of credit of a county or municipality without a vote of the majority of qualified electors.

It is true, under the Municipal Corporations Act of 1917, a city has the right to acquire and establish armories. In my opinion, however, this is not considered a necessary expense.

5. Public swimming pool.

To H. G. Connor, Jr. Inquiry: Do the Commissioners of a County have authority to appropriate funds to assist one of its cities in the construction and maintenance of a public swimming pool therein? (A.G.) In our opinion, no.

VII. Miscellaneous matters affecting cities.

K. Appropriations and grants.

3. County hospital.

To J. A. Taylor. Inquiry: May a town make a contribution toward the construction of a county hospital over which it will have no control?

(A.G.) Though a hospital is not a necessary expense, it is a public purpose in the sense that surplus funds may be used for its equipment. In my opinion, if the town has the surplus funds necessary to make a contribution, this doctrine is broad enough to authorize such a contribution.

Y. Street assessments.

30. Statute of limitations.

To J. S. Vincent. What limitation is imposed by law on the collection of street assessments where no payments have been made for several years?

(A.G.) C. S. 2717 (a) provides that the limitation for the collection of unpaid assessments, whether for paving or other benefits, is 10 years from the default in payment thereof, or if payable in installments, 10 years from the default in payment of any installments.

VIII. Matters Affecting Chiefly Particular Local Officials.

B. Clerks of the Superior Court.

6. Witness fees.

To F. F. Church. Inquiry: Please ad-

vice whether jurors and witnesses are entitled to mileage for each day they travel to and from court or for just one trip during the term of court they serve?

(A.G.) The sections of the Statutes to which you refer were enacted a long while ago and must be construed in the light of the usage at that time. The actual interpretation and practice then allowed mileage for only one trip to and from the court house, and I do not think that changed conditions would now justify any other construction. I think, however, that where the Judge discharged jurors or witnesses in a particular case for a definite time, to return later, pay both ways for each trip involved to the court house is made necessary by this order and should be allowed.

To B. D. McCubbins. (A.G.) The provision in C. S. 1284, to the effect that no witness summoned in a criminal action or proceeding should be paid by the county for attendance in more than one case for any one day, applies only to cases where the county is required to pay the costs. Where the Defendant pays the costs, such witnesses as appeared in the case would be entitled to prove attendance in each case in which they were summoned.

Under C. S. 3903, the Clerk of Superior Court is entitled to a fee of only \$1 for signing a judgment final in a civil action and is not entitled to a fee of \$1 for each Defendant, as is provided for in judgments in criminal actions.

Under C. S. 1259 the County is liable for only one-half fees where the Defendant is convicted and is unable to pay the costs, except in capital cases and prosecutions for forgery, perjury or conspiracy, in which the County is liable for the full fee. In all other cases except those above mentioned, the County is liable for only one-half fees, and there is no authority in law for the payment of full fees to witnesses and officers in such cases.

7. Jury fees.

To Miss Jessie P. Christian. (A.G.) It is customary, and I think lawful, to charge a jury fee in the bill costs in criminal cases whether the jury has been used or not. Sometimes days pass in criminal courts without the use of a jury, but the jury is kept waiting all the while, and I understand that jury fees are assessed to cover the county's jury expenses. I think the same rule applies in civil cases.

14. Cost bonds.

To G. W. Jones. Inquiry: May the Plaintiff in a civil suit who has filed a cash bond now replace the same with a surety bond? (A.G.) In my judgment, the matter is in the sound discretion of the Clerk, who is authorized to take such bond as the Plaintiff was originally required to make if he considers this to be proper.

25. Commitment of inebriates to State Hospital.

To F. F. Church. Inquiry: Does a form for the commitment of an inebriate comply with the Statute if it does not issue a warrant for the inebriate but only a notice for the inebriate to appear? (A.G.) We think it necessary to include a warrant.

93. Juvenile Court—costs and fees.

To J. E. Mewborn. Inquiry: What provision is made for costs and fees in Juvenile Courts?

(A.G.) No provision is made except the one provision as to travel expenses of a witness. This is not strictly a bill of costs in the same sense as a bill of costs in a criminal action, but becomes a charge upon the county upon authorization by the Judge

of Juvenile Court and approval by the Judge of Superior Court. In the absence of other provisions, no court costs or fees for officers can be taxed or collected.

D. Register of Deeds.

9. Marriage—licenses.

To Miss Empress Boddie. Inquiry: Is a marriage license issued in one county legal in another? (A.G.) Under the laws in North Carolina a marriage ceremony must be solemnized in the county where the license is issued. C. S. 2498.

To J. C. Powell. Inquiry: Is there any need to require a third person to make application for marriage licenses for the contracting parties. It seems to have been the custom in this office for years.

(A.G.) No. The misapprehension probably arose from the wording of the form for the application (C. S. 2502): "A.B. having applied to me for a license for the marriage of C.D." We call your attention to the first sentence in this law, "The license shall be in the following or some equivalent form."

L. Local law enforcement officers.

23. Prohibition—1933 Beverage Control Act.

To Grady Cooper. (A.G.) C. S. 3411 (14) provides: "No person shall dispense the beverages herein authorized to be sold within 50 feet of a church building in a city or town, which is incorporated or which has police protection, while religious services are being held in such church, or within 300 feet of a church building outside the incorporated limits of a city or town while church services are in progress."

26. Prohibition—beer law.

To J. O. Blevins. Inquiry: May a town call an election on the question of whether beer shall be sold in the incorporate limits? (A.G.) No. The Beverage Control Act of 1933 makes it mandatory for the governing body of a municipality or county to issue a license to any person complying with the requirements of the Act. There is no provision for an election.

30. Slot machines.

To James Allen. Inquiry: May a town confiscate illegal slot machines, if licensed by the State, County, and municipality?

(A.G.) Yes. C. S. 4436 authorizes the officers to seize machines operated illegally in arresting the operators. The State and its subdivisions are not authorized to license illegal machines but are given the right to presume that applications are for lawful machines. See C. S. 4437 (g) and Sec. 130 (c) of the 1935 Revenue Act.

We suggest that the officers hold any machines in custody until the Defendant has been tried, and that the court trying the case should, upon conviction of the Defendant, order the destruction of the confiscated machines.

31. Lotteries.

To R. L. Heffner. Inquiry: Please give us your opinion as to the legality of a plan utilized by a local merchant by which a \$2.50 daily cash refund is offered to some customer whose name is selected at a drawing each day at the place of business of the merchant. (A.G.) In our opinion, the plan is in violation of the lottery laws of the State.

38. Automobile Drivers' License Act.

To B. P. Jones. Inquiry: Does the Department of Revenue have the power and authority to restore a driver's license revoked for conviction of drunken driving?

We think not. In our opinion, the inten-

tion of the law was to prohibit the return or use of the license or the rescission of the order suspending same for the full period of 12 months.

41. Operating motor vehicle while intoxicated.

To A. B. Shepherd. Inquiry: Which law governs the minimum fine for drunken driving—Chapter 148, Public Laws 1927 (\$100) or Chapter 230, Public Laws 1927 (\$50)? Chapter 148 was ratified first, but Chapter 230 went into effect first.

(A.G.) We think that the law which was to go into effect first would govern, and the minimum fine would be \$50.

M. Health and Welfare Officers.

25. Placement and adoption of infants.

To J. N. Sills. Inquiry: Is there any way to adopt a child under one year of age? (A.G.) It seems not. C. S. 191 (1) requires that the petition for adoption can not be filed until the child has been a resident of North Carolina for one year.

P. Recorders' and County Courts.

2. Costs and fees.

To A. B. Johnson. Inquiry: May a Recorder's Court include jail fees in bills of costs in criminal actions?

(A.G.) When the Defendant in a criminal action is convicted, C. S. 1267 provides that he is liable for the costs of prosecution. C. S. 3919 provides that the jailer shall receive 50c a day for keeping a prisoner. While we find no specific provisions in the Statutes, it seems to us that jail fees are just as much a part of the costs of prosecution as the fee of the sheriff or other judicial officer.

To W. P. Kelly. Inquiry: Is the county liable to a Mayor's Court for costs in cases where the Defendant is convicted and sentenced to jail or to jail with an assignment to work?

(A.G.) The county is not liable under any circumstances to any court for costs; it may be liable to officers and witnesses under some circumstances. In cases arising in Municipal or Recorder's Court, in which a Justice of the Peace would have final jurisdiction, the county is not liable for any costs whatever. In cases above the jurisdiction of a Justice, costs, both in Recorder's Court and Superior Court, are determined by the Statute, C. S. 1267 et seq.

Generally speaking, and where the rule is not modified by special local law, where the Defendant is insolvent and does not pay the costs, one-half the costs are taxed, except in the cases mentioned in Section 1257, where the county is liable for all costs.

15. Fund for law enforcement.

To T. D. Warren. (A.G.) The Pasquotank Liquor Law is clear as to reserving funds from the profits for law enforcement but is indefinite as to the manner of enforcement and authority for the expenditure of such funds. We have advised that these funds be set apart and withheld until the next Legislature so that the matter might be clarified. In our judgment, the law does not give A.B.C. boards sufficient authority for selecting the enforcement officers.

IX. Double Office Holding.

6. Justice of the Peace.

To B. F. Covington. (A.G.) A Justice of the Peace is not an officer within the meaning of the clause in the North Carolina Constitution prohibiting double office holding, this position being specifically exempted.

9. School committeeman.

To M. Wilson. (A.G.) A person may

not hold office as Mayor and member of a County School Board at the same time, as both are considered offices.

X. Primaries and Elections.

A. Qualifications and rights of voters.

2. Residence.

To Wayne Woodard. Inquiry: Are C.C.C. Camp enrollees who meet the residence and other requirements eligible to vote in the coming election?

(A.G.) The question of residence is one of fact as well as law, and one of the most important facts in order to settle the question is the intention of the party. My own opinion is that any C.C.C. boys over 21 who have resided in the State for a year and the precinct for four months, and who deliberately select that county as their county of residence, will be permitted to vote, unless there are other facts or circumstances refuting the claim of residence.

XIII. Utility Regulation.

A. Power, electric, and telephone companies.

1. Jurisdiction.

Inquiry: The ——— Cotton Mill, which generates its own power for operating its

mills, has an excess of power and has an opportunity to sell it to a municipality which buys and retails. Will the sale of the excess power by the mill company to the municipality for resale subject the cotton mill company to any regulation under the public utility laws of the State?

(U.C.) No. It is believed that this does not come within the scope of the regulation intended to be covered by Paragraph 1 under sub-paragraph (e) of Section 1 of Chapter 307 of the Public Laws of 1933. Also, municipalities are exempted under Chapter 134, Public Laws 1931, from regulation by this Commission.

B. Railway and motor vehicle carriers.

10. Location of bus stations.

Inquiry: The Mayor of a city complains to the Commission that the location of the bus station in his town is not satisfactory to the city officials.

(U.C.) The Commission designates certain cities and towns in which bus stations shall be maintained and operated but does not designate the specific location for such stations in such towns. The question of location within the city limits is left by the Commission to the traffic authorities of the city concerned.

Recent Cases

Affecting Justices, Magistrates and Probate Officials

AUTOMOBILES

Liability for Negligently Killing Dog. (Evidence indicated that the dog was in the street, near the curb, returning to its mistress, when defendant's car negligently struck and killed it.) **Held**, that a dog is property for the negligent destruction of which the owner is entitled to compensation, and whether this dog was negligently killed is question for jury. *Jones v. Craddock*, 210 N. C. 429.

Contributory Negligence. (In an action to recover for negligent injuries to a truck, the judge failed to charge clearly as to the effect of concurring and co-operating negligence on the part of plaintiff.) **Held**, this was error. The plaintiff's negligence need not be the sole, proximate cause of the injury; if it was one of the contributing causes, he is barred from recovering. *Wright v. Grocery Co.*, 210 N. C. 462.

CHATTEL MORTGAGES

Sale of Mortgaged Chattel in Another State. (A saw-mill mortgage was registered. Mortgagor moved to Virginia taking mill with him, and sold it there for value. Purchaser brought the property back to North Carolina, where mortgagee claims the property.) **Held**, the registration was effective in North Carolina, but not in Virginia, where a statute requires registration in the state of all mortgages to make them effective against innocent purchasers. *Applewhite Co. v. Etheridge*, 210 N. C. 433.

CRIMINAL LAW

Power of Judge to Change Sentence. (Defendant convicted of larceny of hogs, was fined and ordered to make restitution under a suspended sentence. He paid fine and costs, but during the term had a "physical altercation" with the prosecuting witness, a woman. Whereupon, the judge set aside the earlier judgment and again ordered a fine and restitution but this time sentenced defendant to the roads.) **Held**, though the sentence had been partly complied with, no part of the prison sentence had been served and the

judge, during the term, had authority to change it. *State v. Godwin*, 210 N. C. 447.

Possession of Liquor for Sale. (In a poolroom-store officers found two bottles, and a jug, containing less than a half-pint of whiskey, and two small glasses, some fruit jars, and a funnel having the odor of whiskey. Behind the store six pints of whiskey were found.) **Held**, there was sufficient evidence to go to the jury on the question of the possession of whiskey for the purpose of sale. *State v. Rhodes*, 210 N. C. 473.

LANDLORD AND TENANT

Injury to Tenant from Disrepair of Building. (Part of wall of building, in a windstorm, fell through two floors and killed tenant on the first floor. The wall had been weakened by fire 48 days earlier, but the building inspector had pronounced it safe.) **Held**, as there was no breach of a covenant to repair and no failure to give notice of a latent defect, the landlord was not liable for the injury to the tenant. *Mercer v. Williams*, 210 N. C. 456.

MORTGAGES

Purchase at Sale Under Power by Beneficiary. (At trustee's sale, the beneficiary purchased. After trustors had surrendered possession and rented from the purchasers, they sued, claiming that the sale was for a grossly inadequate price.) **Held**, in the absence of fraud, oppression, or unfairness, mere inadequacy of purchase price is not sufficient to upset a sale. Further, the trustors, by renting from the purchaser, are estopped from objecting to the sale. *Hill v. Fertilizer Co.*, 210 N. C. 417.

Explaining a Trustee's Report. (A trustee's report of the sale under a second deed of trust showed that the beneficiary of that instrument bid "\$5.00." The beneficiary of the first deed of trust claimed that the bid was "\$5.00, plus present encumbrances.") **Held**, the trustee's report was competent to impeach or corroborate him, and oral evidence to explain or correct the report was also competent. *Bank v. Robertson*, 210 N. C. 436.

The Observer Printing House

INCORPORATED
CHARLOTTE, N. C.

County Record Books
Tax Supplies and Systems

LOOSE LEAF OR BOUND

Indexing Systems for All County Records

We specialize in special built Furniture and
Filing Equipment for Court Houses

We Invite Your Correspondence

HAVE YOU READ---

Lee's Story of the Constitution

\$4.00 Delivered

●
Order a Copy Today

from

The Michie Company
LAW PUBLISHERS
Charlottesville, Virginia

We Can Supply Any Law Book In Print

What Piedmont Carolinas Offers to Industry

—

No area of equal size anywhere in America offers to industries in general a combination of advantages that equals those to be found in Piedmont Carolinas.

All of the fundamental advantages required for low cost production in most industries are to be found here. Among these fundamental advantages are these:

- An adequate supply of labor that is efficient, ambitious, intelligent.
- Accessibility to raw materials.
- Ample power for any purpose at low cost.
- Splendid transportation facilities.
- Low overhead due to low rent costs.
- Reasonable building costs.
- An unsurpassed climate.
- Ideal living conditions.
- Splendid markets right at your door and accessibility to the national market.

In addition to the consumers' market made up by a prosperous population of more than 3,000,000 people, Piedmont Carolinas offers, in many lines, an industrial market. There are approximately 7,000 industrial establishments in Piedmont Carolinas.

These industrial plants are spending millions upon millions of dollars each year for raw materials, equipment, and supplies. As an instance, the industries of Piedmont Carolinas purchase annually approximately \$35,000,000 worth of chemicals and dyes, and the textile industry alone has a machinery and equipment bill of approximately \$40,000,000 a year.

— —

Duke Power Co.

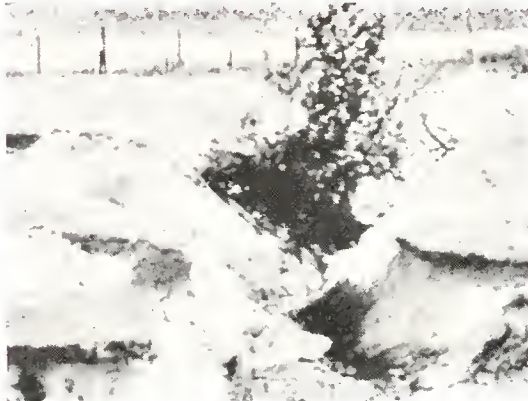
General Office
Charlotte, N. C.

In Farming
and Soil
Erosion Work

In All Kinds
of
Construction

In Street and
Highway
Work

Caterpillar Offers— Biggest Work Capacity at Lowest Cost!



CROPS OR CANYONS?

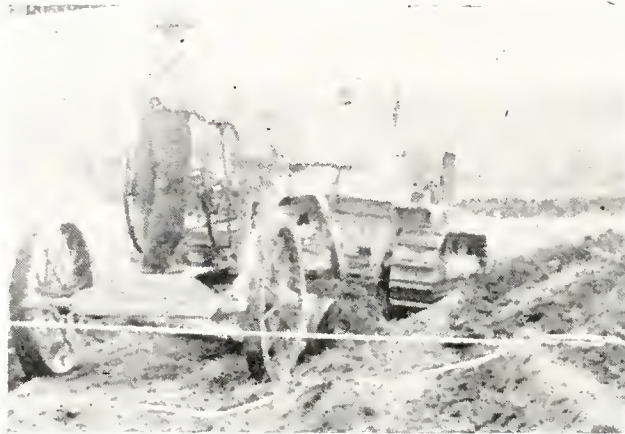
A typical North Carolina field—before and after terracing and soil erosion work.



Caterpillar Scores Again!

Of the 38 North Carolina Counties underwriting the purchase of soil erosion equipment for their farmers, 28 selected

CATERPILLAR!



Caterpillar Tractor and Terracer in use in Halifax County.

Good Business for the County!

Conserves resources, protects tax valuations, develops prosperous farm class. Yet county pays no part of cost but merely underwrites purchase.

**TRACTORS — TERRACERS — COMBINES — ROAD MACHINERY
CONTRACTORS' MACHINERY — POWER UNITS**

For every need and purpose

WRITE US YOUR NEEDS—THERE IS A CATERPILLAR FOR EVERY JOB—

And Caterpillar Will Make Your Dollars—or Your Taxpayers' Dollars—Go Farther, Do More Work—Send Today for Information and Free Literature

Carolina Tractor and Equipment Co.

SALISBURY

— RALEIGH