

## Institutes Discuss Local Taxation

### Tax Supervisors, Tax Collectors and Attorneys Hold Meetings

In a series of three meetings held during November and December by the Institute of Government, the entire field of county and city ad valorem taxes, from the time list takers and assessors meet with the tax supervisor to the delivery of a

deed in a tax foreclosure proceeding, was brought into review. The meeting of the tax supervisors, held on November 13, 14 and 15 was followed on December 5 and 6 by city and county tax collectors and on December 8 and 9 by attorneys.

of the Division of Tax Research; J. C. Bethune, Secretary of the State Board of Assessment; W. O. Sutor, Assistant Director of the Tax Research Division; J. C. Ellis, retiring President of the Tax Supervisors' Association; Albert Coates, Director of the Institute of Government; and Clifford Pace and Peyton B. Abbott, Assistant Directors.

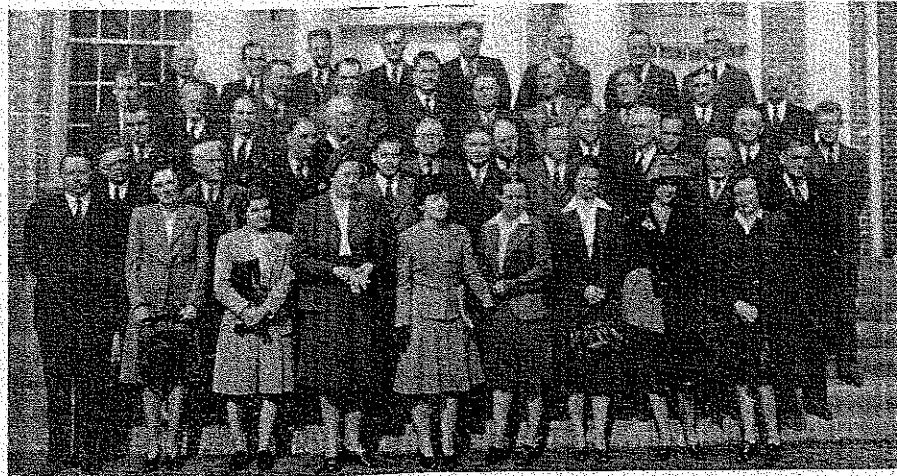
#### Tax Supervisors

In the tax supervisors' discussions, emphasis was placed upon the matter of obtaining a fair and full listing of personal property, and upon improved methods of listing and assessing real estate. Also emphasized throughout the meeting was the duty of observing absolute fairness and impartiality in assessing property, and of treating all taxpayers as nearly alike as possible. This requirement was brought out clearly in a thoughtful address by J. Curtis Ellis, Tax Supervisor and County Accountant of Nash County.

work were led by Virgil W. Joyce, Forsyth County Tax Supervisor, W. Z. Penland, Buncombe County Tax Supervisor, R. A. Grier, Assistant Tax Supervisor of Mecklenburg County and W. V. Hawkins, Mecklenburg County Tax Appraiser.

At the close of the meeting, the following officers were elected for the ensuing year: Virgil W. Joyce, Forsyth County, President; J. A. McGoogan, Hoke County, First Vice-President; and Eugene Irvin, Rockingham County, Second Vice-President.

Others who appeared on the program were A. J. Maxwell, Director



TAX SUPERVISORS

Front row, left to right: Albert Coates, Director, Institute of Government; Mrs. J. G. Lewis, Iredell County; Mrs. F. A. McJunkin, Iredell County; Mrs. J. C. Spencer, Caldwell County; Mrs. L. Ivey, Robeson County; Mrs. Dorothy Mitchell, Transylvania County; Miss Flora Wyche, Lee County; Mrs. P. S. McMullan, Chowan County; Miss Mary Covington, Richmond County.

Second row: J. H. Coward, Pitt County; J. A. Orrell, New Hanover County; W. Z. Penland, Buncombe County; Peyton B. Abbott, Assistant Director, Institute of Government; J. C. Ellis, Nash County; Virgil Joyce, Forsyth County; R. A. Grier, Mecklenburg County; Addison Hewlett, New Hanover County; R. B. Gates, Lincoln County.

Third row: J. W. Emerson, Jr., Chatham County; D. M. Calhoun, Bladen County; J. A. McGoogan, Hoke County; T. C. Ware, Gaston County; C. E. Gwin, Catawba County; U. V. Hawkins, Mecklenburg County; J. C. Bethune, Secretary State Board of Assessment; C. D. Stevenson, Iredell County; Clifford Pace, Assistant Director, Institute of Government.

Fourth row: Louis A. Cherry, Assistant Director, Institute of Government; W. J. Webb, Granville County; C. M. Williams, Alamance County; James H. Sherrill, Caldwell County; G. W. Ray, Orange County; F. W. McGowen, Duplin County; T. R. Short, Guilford County; Ray Woodson, Madison County; P. S. McMullan, Chowan County; A. A. Maness, Montgomery County.

Fifth row: J. H. Boone, Franklin County; M. G. Williams, Lenoir County; W. M. Taylor, Forsyth County; R. J. Moore, Union County; H. D. Hart, Northampton County; J. P. Fulk, Surry County; John Fries Blair, Assistant Director, Institute of Government; U. W. Daugherty, Craven County.

Starting with a little skit depicting the manner in which list takers should *not* perform their duties, suggested specific instructions which might be given to list takers and assessors were discussed. It was generally agreed that four steps might be taken which would tend to increase substantially the listings of personal property and at the same time promote county-wide uniformity and equality: (1) Itemize all types of property commonly found in the county in as great a degree as possible, avoiding as far as possible such "lumped" items as "all other personal property" or "all other farm implements and machinery." (2) Require the list takers to spend sufficient time with each tax payer to go over the entire list, item by item, unless it is obvious that the particular tax payer would not have that type of property. (3) Provide the list takers with a schedule of values for different grades or makes of property, with instructions as to how the property should be classified or graded. (4) Require the list takers to abide by the schedule of values in all cases.

Considerable attention was devoted to the matter of improving real estate assessment procedure. Discussions of various features of this

## Tax Collectors



Front row, left to right: H. M. Chason, Bladen County; P. G. Cain, Elizabethtown; Miss Reeves Forney, Shelby; Miss Mildred Whitehurst, Beaufort; Miss Dixie Graham, Elkin; A. E. Akers, Roanoke Rapids.

Second row: P. W. Davenport, Charlotte; C. C. Rich, Wake County; C. C. Davis, Hillsboro; J. P. Brown, Asheville; E. O. Moore, Carteret County; I. R. Mangum, Greensboro.

Third row: J. K. Pfohl, Jr., Forsyth County; T. R. Short, Guilford County; C. N. Alston, Concord; W. F. Snuggs, Albemarle; J. M. Markham, Durham; P. W. Clapp, High Point.

Fourth row: Clifford Pace, Assistant Director, Institute of Government; R. L. Shoe, Rowan County; R. W. Stanford, Greensboro.

Fifth row: Albert Coates, Director, Institute of Government; Peyton B. Abbott, Louis A. Cherry, John Fries Blair, Assistant Directors, Institute of Government.

Not present for the photograph were J. H. Sherrill, Lenoir County and J. H. Stewart, Henderson County.

The city and county tax collectors' program centered upon ways of improving collection methods and handling and reporting collections. Considerable attention was paid to the matter of levying upon personal property and attaching intangibles for the non-payment of taxes. It was suggested that the law relative to the garnishment of wages should be revised and clarified.

Many matters which cause collectors considerable trouble and the handling of which might be greatly improved to the mutual benefit of the public and the taxing unit by amendments to the law were brought out. For example, the present requirements for handling prepayments require two or three times the amount of work that would be actually necessary if the law were changed to permit handling upon a more business-like basis. The two rates of interest, one applying to delinquent real estate taxes and the other applying to delinquent personal property taxes which are not liens upon real estate, also came in

for criticism. Not only does this result in discrimination, but it necessitates the maintenance of two penalty schedules when it would appear to be fairer and simpler to impose penalties at the same rate upon all delinquent taxes.

### Association Formed

At the conclusion of the meeting and as an instrumentality for the improvement of practices and procedures in tax offices, the collectors

voted to form an association, to be known as the North Carolina Association of City and County Tax Collectors, with membership open to all collectors in the state. The following were elected as officers for the first year: J. K. Pfohl, Jr., Forsyth County, President; James H. Sherrill, Caldwell County, First Vice-President; and Miss Reeves Forney, Shelby, Second Vice-President.

Looking toward the improvement in local tax collecting procedure and in increasing the efficiency of local tax offices, the officers appointed a legislative committee composed of themselves and the following members: J. P. Brown, Asheville; Irwin R. Mangum, Greensboro; H. M. Chasen, Elizabethtown; and C. C. Rich, Wake County. It is the purpose of the legislative committee to study the laws affecting the office of the tax collector and to suggest amendments or changes in the law which will make for greater administrative efficiency. It is reasonable to suppose that those who are dealing with problems of collection will be daily running into "bugs" in the law or obscurities in procedures, and that a cooperative study should greatly advance a desirable improvement.

The discussions of problems relative to the work of the local tax collector were led by Peyton B. Abbott, Assistant Director of the Institute of Government. Also appearing on the program were Dean R. B. House of the University of North Carolina, Albert Coates, Director of the Institute of Government, and J. K. Pfohl, Jr., Winston-Salem-Forsyth County Tax Collector.

## City and County Attorneys

Although a large part of the program for city and county attorneys was devoted to the matter of tax foreclosures, the foreclosure of special assessments, and other legal phases of local tax administration, such as levies and attachments, the validity of assessments, and exemptions, other phases of the work of city and county attorneys received considerable attention, also.

Grover H. Jones, City Attorney of High Point, discussed the tort liability of cities, with special reference to the construction and opera-

tion of sewage disposal plants. Charles W. Tillett, City Attorney of Charlotte, discussed "A City and Its Money." He outlined the legal safeguard which had been erected to prevent undue expenditures of public funds and pointed out a number of expenditures which could or could not be made without the approval of a popular vote.

The program was directed by Peyton B. Abbott, Assistant Director of the Institute of Government, with Albert Coates, Director, participating.



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4. **GUIDEBOOK** for City and County Tax Collectors, outlining the accounting, bookkeeping and procedural steps in tax collection,
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9. **CLEARING HOUSE** of Information on governmental problems arising in the offices of officials in city halls and county courthouses throughout the state.

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