

## PROGRAM FOR TAX STUDY CLUBS

### VII. ADMINISTRATION OF COUNTY BUSINESS

#### A. Outline

1. The Board of Commissioners:  
Qualifications.  
Duties as a fiscal body. c. s. 1297.  
Duties as an administrative agency. c. s. 1297.  
Time devoted to county affairs.  
Is county government well administered?
2. Secondary Boards:  
Highway Commission: (Varies in different counties.)  
Membership.  
How chosen.  
Powers and duties.  
Superintendent of Roads.  
Bridge Engineer.  
Subordinate officials.  
Board of Education:  
Membership. c. s. 5402.  
How chosen. c. s. 5404.  
Superintendent of Public Instruction. c. s. 5424-26.  
Powers of Board. c. s. 5412-18.  
Powers of Superintendent. c. s. 5432-42.  
Board of Health:  
Membership. c. s. 7064.  
How chosen. c. s. 7064.  
Health officer. c. s. 7068-71.  
County Nurse.  
Board of Public Welfare:  
Membership. c. s. 5014.  
How chosen. c. s. 5014.  
Superintendent of Public Welfare. c. s. 5016; 1921 Public Laws chapter 128.  
Duties of Welfare officer. c. s. 5017.  
Board of Elections:  
Membership. c. s. 5924.  
How chosen. c. s. 5924.  
Powers and duties. c. s. 5925-33.
3. Spending Agencies:  
Purchasing agent  
or  
Board of Commissioners.  
Highway officials.  
Superintendent of County Home.  
Superintendent of Public Welfare.  
Jailer.  
Sheriff.  
Register of Deeds.  
Clerk of Court.  
Janitor.  
Others.
4. Methods of Expenditure:  
Wholesale or retail buying.  
Favoritism, or by contract through sealed bids.  
Centralized or decentralized.  
Paying claims, or contracting in advance.
5. Superintendence and Personnel:  
Qualifications of superintendents.  
Merit or "spoils" as a basis of employment.  
Are clerks competent and efficient?  
Is there duplication of effort?
6. Organization:  
Is there departmental co-ordination?  
Is there a responsible executive head?  
Title.  
How chosen.  
Qualifications.  
Powers and duties.  
Degree of efficiency attained.

#### B. Explanation

For several weeks we have been examining the methods by which taxes are levied and collected; we will now consider the subject from the point of view of expenditure.

When the commissioner plan of county government was established in North Carolina it was contemplated that all phases of county administration should be in the hands of this central board. But with the increasing activities of the county there has been a tendency to divide the duties and responsibilities by the creation of co-ordinate or subordinate boards, or by transferring some of the work to other organizations.

The taxing power has been consistently left with the commissioners, but the control of expenditures no longer remains entirely with them. For instance, in most counties there has been created a special road commission either for the county at large, or for

special districts within the county, and money raised for highway purposes is subject to the control of this board. Furthermore, the county road commissioners are required to act under the direction and advice of the State Highway Commission.

#### Board of Education

The county commissioners originally had control of the public schools as a part of their work, but now there is in each county a board of education elected by the general assembly on recommendation of the county party conventions. Before the county school tax is levied, the board of education submits to the commissioners a budget showing the estimated amount necessary to run the schools, and the commissioners must levy that amount, unless they think the estimate is too large; and in that case the clerk of the superior court acts as arbitrator, with the right of either board to appeal to the judge of the superior court.

#### Public Health

All the matters pertaining to public health are left to the county board of health, which in turn selects the health officer and is guided by his judgment. The county appropriation for health work is supplemented by funds from the State Board of Health and the United States Public Health Service.

#### Public Welfare

The board of public welfare is an advisory rather than an administrative board. The welfare officer is selected jointly by the county commissioners and the board of education. He receives no appropriation but submits each particular case to the commissioners.

The commissioners formerly had the control over the election machinery in the county, by establishing voting precincts, appointing election officers, receiving returns, etc., but this power is now vested in the county board of elections, appointed by the state board of elections.

#### Decentralization

The result of this distribution of powers, whether wise or not, is a decentralized control. But the decentralization does not stop with the several boards. Most of the individual county officers are independent of each other, and of the board. Each may spend county funds on his own initiative, rendering no account until after the debt has been incurred. Even were every officer a shrewd and honest buyer, a loss would be entailed because of retail buying. On the other hand wholesale buying is risky unless there is some system of requisition and inventory with a responsible officer in charge. A few counties have a purchasing agent. In Alamance county the chairman of the board, who acts also as county manager, does all the purchasing for the county except the buying of school supplies. Buncombe county has three full-time commissioners, each the head of a department, namely, finance, institutions, highways. There is also a purchasing agent. Most counties, however, have no executive head and no centralized system of accounts.

It is suggested that each member of the club select one county officer or board, study its business methods with care, and report to the club.

#### C. Questions

- How many officers are on the payroll?
- How many are authorized to expend public money?
- Who acts for the commissioners between meetings?
- Is there a highway commission? Is it functioning efficiently?
- Does the county build its own roads, or contract for them?
- Compare per mileage cost with that in other counties.
- Are supplies bought by wholesale or retail?
- Examine the voucher record for the past year and see if there is any evidence of waste or extravagance.
- Do those who work for the public work as hard as those in private employ?

## KNOW NORTH CAROLINA A Rural State

In spite of our great rapid urban growth in North Carolina, we are still predominantly a rural state. We hear so much about the unprecedented growth of our towns and cities that we are likely to get the impression that the state has passed over into the urban group.

There are at present only two states in the union that have more farms under cultivation than North Carolina. Only two states have a larger farm population than North Carolina.

In only four states of the Union is the farm population ratio higher than in North Carolina. We are 71 percent rural, and 68 percent of our people actually live on farms.

And finally while half the states are losing farms, and the United States is suffering a net loss of farm people, North Carolina is increasing her farms and farm population at a rate that testifies that agriculture in our state is generally prosperous, and is a satisfying method of making a living.

Are county officials competent? Do they employ competent help?

Can there be effective service with the present headless organization?

Is there any evidence of waste in the operation of the public school system? If so, how can it be corrected?

Would a full-time, non-political county manager be a good investment for a county?

Are there any officers now elective that should be appointive?

Are there any officers now appointive that should be elective?

Are there any officers that could be abolished, or their functions transferred?

Outline a model scheme of county government.

#### D. Sources of Information

Consolidated Statutes.

North Carolina Constitution.

A. C. McIntosh, pamphlet "County Government in North Carolina."

Richard S. Childs, pamphlet "The County Manager Plan."

Herbert Quick, pamphlet "A New Kind of County Government."

Public Laws of 1921.

Public School Laws of N. C.

Public Local Laws affecting your own county.

The county financial records.

Note: The pamphlets by Quick, McIntosh, and Childs may be had by writing The Department of Rural Social-Economics, Chapel Hill.—Paul W. Wager.

## WHAT PRICE EFFICIENCY?

Economists of some rank think they see the day approaching when the industrial revolution will overwhelm agriculture as we know it today. They see the family farm bound to be succeeded by the corporation farm. The corporations they say, can produce food products at a lesser cost than our family farms.

This may be in the future, we are happy to think that the change is not likely to come in our own time.

There is a way out, of course. So far, farmers have pretty generally accepted urban and industrial civilization as a model. They have tried to make the farming business and farm life as near like city business and city life as possible. This is the wrong road, and the road hardly any farmer consciously would wish to take, once he saw where it led. We can if we will, build up a rural civilization with distinctive features of its own. And perhaps in that civilization, we shall find some way to put the doctrine of efficiency in its right place. Efficiency in production is of itself not enough. If efficiency does not lead to better living, it is not worth having. We must learn that the machinery of modern civilization, the methods of modern civilization, must be servants rather than masters, that men are not to worship

## RURAL ELECTRIC POWER

### VI. CONSTANT WATER SUPPLY

The previous articles have dealt with the development of power for rural use by means of falling water. In general in small developments such as are being considered, there will be much more water than is needed at some times and too little water to furnish the desired power at other times. As explained in the last article, the best, and generally the cheapest, method of ensuring an adequate supply of power at all times is to provide for storage of some of the surplus flow of wet periods to be used in time of drought. Even if the low water flow of the stream is sufficient to produce all the power required now, the demands for power always increase, and water storage is desirable.

#### Water Storage Best

Just as soon as electric power is available on the farm for the rural community, it is surprising how dependant people become upon it, and how any interruption aggravates them. For very small installations of only a few horsepower, it is generally feasible to find a stream which will have sufficient water to provide the requisite power at all times. As installations grow larger generally some sort of provision must be found for supplementing stream flow in dry seasons. The method to use should be considered on the basis of cost, reliability, and convenience. With equal cost, water storage is the best. When this becomes too expensive then one may use gasoline engine, steam engine, or

them as gods, but to use them as tools whose only value is to add to the happiness of human lives—Wallace's Farmer.

## FIRST IN TOBACCO

Although producing only 278,320,000 pounds of tobacco as against 419,585,000 for Kentucky, North Carolina continued to lead all the other states in value of the 1924 crop, according to an announcement made yesterday by the joint crop reporting service of the United States and North Carolina department of agriculture. The North Carolina crop last year brought \$71,807,000 as against \$71,757,000 received for the Kentucky crop. The tobacco crop in this state ranks second only to cotton.

The crop reporting service, which last year came within one percent of the correct amount in its estimate of the number of pounds to be produced in North Carolina, now fixes the condition of the North Carolina crop as 81 percent, with a forecasted production of 333,423,000. North Carolina planted 101 percent of its 1924 acreage and Kentucky, which planted only 96 percent and has a condition of 81 percent, is given a forecasted production of 395,142,000 pounds.—News and Observer.

## MACON COUNTY LIVESTOCK

Horses and mules were returned for taxation in Macon county, 1922, as follows: Horses average value per head \$64.71; mules average value per head \$75.52.

These figures are reported by Hon. Alex Moore, County Tax Collector in Macon county, as the correct figures. The figures published in the University News Letter several months ago were based on the totals returned by the tax officers of the counties to the State Commissioner of Public Revenues as found in his report for the year 1922. The mistake is not the mistake of the University News Letter, but we are cheerfully correcting the figures for the average tax value of horses and mules for Macon as per Mr. Moore's report to this office.

## FOREST CONSERVATION

Our forests are being rapidly destroyed through lack of a proper conservation policy. Commercial exploitation in the past has meant destruction instead of conservation. For example, I call attention to the plight of the once magnificent long-leaf pine forests, which for a long time were one of the

oil engine. There are numerous excellent makes of all of these types. One should consider first cost, life of engine, cost of fuel, cost of repairs, cost of labor in operating, and amount of time this auxiliary power source is to be used each year. Generally, with proper consideration of these factors, provision for stored water will be found to be cheapest, and it is certainly more convenient and reliable. The first cost is the main cost as there is little depreciation of the dam which will be required.

#### Efficient and Easy

Provision for storage of water has an additional advantage in making operation of the water power plant more efficient and easy. It may be that in some farm operation let us say that 5 H. P. is required to operate a feed grinder, and that it will be used for only 3 hours in a day. The amount of water flowing constantly in the stream is sufficient to produce only 2 H. P., or half that required. However, if we have been able to store some of the water which flowed during the previous night, we can use this stored water to make enough to produce the required 5 H. P. In other words, if we have storage we can make demands for power for short periods greatly in excess of what the normal flow of the stream would produce. We save the night flow, and save that part of the day flow not required to produce power all of the time.—Thorndike Saville.

most attractive and valuable natural resources of our eastern sections. No one can contemplate the progressive destruction of our forests for the past fifty years without experiencing a feeling of deep discouragement. It seems to me that there should be no further delay in providing a more effective policy of forest protection and reforestation. The pressing needs are: first, to educate our people as to the value of these forest lands, and, second, to lead them into correct methods of forest protection and reforestation.—Governor A. W. McLean.

## FIRST IN PEANUTS

North Carolina ranks first in the production of peanuts in the Union with a value of \$10,766,600 for the harvest nuts last year. This sum was realized from the 152,945,000 pounds that were produced from the 181,000 acres under cultivation. The same acreage is under cultivation this year with the condition of the crop reported at 86 percent against the 84 percent at this time last year.

The principal counties producing peanuts in order of their average in this crop are: Bertie, Northampton, Halifax, Hertford, Martin, Edgecombe, Chowan, Gates, Onslow, Washington, Perquimans and Pender.

The estimated value of this crop does not include the tons of peanut vines which are used for feeding and the pasturage afforded for hogs in recovering nuts left in the fields.

The present peanut growth in the counties are reported good although some sections were injured by hail. Peanuts are bringing good prices.

Georgia ranked next to North Carolina in the production of peanuts last year with an output of 118,800,000 pounds against North Carolina's 152,945,000. Tennessee, Virginia, and Texas also ranked high in this produce.—News and Observer.

## MAKE-OR-BREAK FORCES

North Carolina is rural even where it thinks it is urban, therefore books about rural things are always interesting. E. C. Branson, in Farm Life Abroad (University of North Carolina Press), chats informally, entertainingly, but ever cannily, of the life of the farmers of Europe and of those unseen forces that make or break empires—the plain people and their decisions.—N. C. Library Bulletin.