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COUNTY GOVERNMENT IN N. C.

COUNTY GOVERNMENT

Except in a few counties, county government in North Carolina is headless, irresponsible, wasteful and inefficient. This is probably no more true of North Carolina counties than of most of the other 3,200 counties in the United States.

A quarter of a century ago James Bryce made such a strong indictment against American city government that the cities were ashamed, and hundreds of them have since reorganized in the interests of efficiency and honesty. More than 300 cities are now operating under a commission or commission-manager plan.

State governments are also being reorganized in the direction of simplification, centralized control and business efficiency. As the functions of government increase and taxes multiply, taxpayers are compelled to demand that government be administered on the same level of business efficiency as any other corporation. In other words, they demand that patronage and waste be eliminated. In the words of Herbert Quick, "the politician has been driven into the last ditch and that ditch is the county courthouse." County government is largely rural government, so it is the farmer's job to drive the politician from the courthouse.

Enlarged Responsibilities

There are 100 counties in North Carolina. In 1910 they spent approximately \$5,000,000, and had a bonded debt of \$5,000,000. In 1925 they spent \$36,000,000, and had a bonded debt of \$102,000,000. The per capita tax for county and school purposes in 1910 was \$3.13. In 1925, it was \$13.46. In 1910 the per capita debt was \$2.25; in 1925 it had risen to \$39.30. The per capita state debt rose from \$3.26 to \$60.54. It does not follow, however, that there is any more waste proportionately. Probably the North Carolina farmer is getting more for each dollar he pays in taxes than ever before. This is because there is no state property tax, and all the property tax he pays is spent within the county. Still, he is not getting maximum returns, for the simple reason that county government is not organized, equipped and staffed to meet its enlarged responsibilities. A form of government that served very well when the functions were few and simple, and expenditures amounted to only \$50,000 a year, falls down when functions became more technical and expenditures mount to \$350,000 a year.

County Officers

The North Carolina Constitution provides for the popular election of the following officials: board of commissioners, treasurer, register of deeds, surveyor, sheriff, clerk of superior court, and coroner. The first four, however, may be "modified, changed or abrogated" by statute of the General Assembly. In about one-fourth of the counties the treasurer's office has been abolished as an elective office, and a bank is selected by the commissioners as fiscal agent. The commissioners have general fiscal and administrative powers. They determine for what purposes county money shall be spent and they determine the tax levy. They may buy or sell property or incur an indebtedness in the name of the county. They have a general supervision over all county institutions, except that school matters have been delegated to a school board, and in many counties highway construction and maintenance has been delegated to a separate road board. Tax listers and assessors are appointed by the commissioners, and in most counties the sheriff acts as a tax collector, as well as a police officer. The sheriff or one of his deputies acts as jailer. The superior court meets two, three, or four times a year in each county. In a few counties there is an inferior court known as a recorder's court which may have jurisdiction over the entire county, or only within a particular city. In most counties there is no inferior court except the justice of peace courts. There are numerous justices of the peace in each county, but only a few are active. They no longer have any administrative powers, but are simply petty magistrates. They

have lost the importance and dignity that they once possessed.

No Headship

It will be seen from this enumeration that there are eight or ten separate departments in county government, with no co-ordination and no responsible executive headship. In a limited way the commissioners are the head of the county, but they cannot exert any real control over officials who are elected by popular vote in the same manner as themselves. Even if they had the authority how can they keep up with county business when they meet only one day a month, and then have a score of delegations to receive, and a hundred or more claims to audit? For all practical purposes the county has no head, and it is not surprising that it does not function efficiently. Any corporation that tried to get along with such an organization would go bankrupt in a month.

The county's main source of revenue is the general property tax. In 1920 a state-wide revaluation was made, and an attempt made to make the tax books tell the truth. Since then the State has turned over the property tax exclusively to the counties, so the assessment of property is also left pretty much to the county. Consequently, there is no uniform standard of valuations between counties. Neither do assessment values within a county represent any uniform relation to the true values. Most real estate ranges from 50 to 80 per cent, though it is not uncommon to find property assessed at its full market value. There is a vast amount of property, both tangible and intangible, that escapes the tax books entirely. The assessment of property for taxation will never be done satisfactorily so long as it is left exclusively to local men who are inexperienced, and who are guided by personal prejudices and political fears. Furthermore, property will continue to slip off the tax books until there is a better method of preparing, preserving, and revising the tax roll. A few counties have full-time tax supervisors who have earned their salaries many times over in the discovery of taxables.

Tax Collecting

North Carolina counties are deficient also in tax collecting. Taxes become due in October, but the taxpayer has until May to pay. A small penalty is permitted after February, but it is rarely imposed. Frequently the commissioners extend the taxpaying period for several months; and it is not uncommon for a county to be collecting two or three years' taxes at the same time. This is contrary to law, but is a common practice. In one county there are more than \$100,000 of back taxes still uncollected. Land sales are only a gesture; rarely is there a foreclosure. None of the other Southern States appears to lose as much from uncollected taxes, and yet no state pays more liberal commissions for collecting taxes. The fault is probably due to the practice of making the sheriff tax collector. He is usually a politician, and uses the tax-collecting power as a political instrument. I have often heard the remark, "Mr. — is a fine sheriff; he never presses me for my taxes."

Account Keeping

There are a few counties in North Carolina in which modern systems of accounting have been installed, audits are made periodically, and all temptation for the misappropriation of funds is removed. In most counties, however, there is no bookkeeping worthy of the name. Frequently officials make no attempt to keep public funds separate from their personal funds; they are allowed to go for years without a settlement; and finally, the records on which to base a settlement are so incomplete that a settlement is almost impossible. Sometimes a perfectly honest official gets so confused in his accounts that he innocently uses up public funds, and then cannot make a settlement in full. I know of several cases where this has happened, and the commissioners have compromised and cancelled several thousand dollars of the deficit.

No government can rise above the

COUNTY GOVERNMENT

There appears in this issue the first of three articles on County Government, recently published by Southern Agriculturist, and written by Paul W. Wager, research assistant in county government, Institute for Research in Social Science, University of North Carolina.

During the last year and a half three graduate research assistants, Messrs. Paul W. Wager, Brandon Trussell, and Myron Green, have made intensive first-hand surveys in county government at the county seats of twenty-two North Carolina counties, as follows: Alamance, Alleghany, Ashe, Beaufort, Burke, Cabarrus, Caldwell, Chowan, Craven, Edgecombe, Gates, Macon, New Hanover, Pamlico, Perquimans, Pitt, Polk, Rutherford, Stanly, Surry, Union, and Washington.

These studies, are not for publicity, by the way, but are strictly for guidance and use by students of county government, mainly so far for the County Government Commission appointed by Governor McLean, which commission is to report back to the State Association of County Commissioners, the Governor, and the 1927 legislature. These research assistants are making the most extensive field studies of county government ever conducted in the United States. All three of them are admirably qualified to speak on county government. It is hoped that this brief series will better acquaint the people of the state with county government under which all live, but about which amazingly little of a definite sort is known. County government has very aptly been called the jungle of American democracy, the dark continent of American politics. A few exploring parties have been sent into the jungle, and a little light is being shed on the dark continent.

County commissioners who want county government studies made in their county should apply at once to E. C. Branson, Chapel Hill, N. C.

level of its bookkeeping. Laxity in this respect is constantly tempting officials to be dishonest. Furthermore, it makes it impossible to discover the leakage in government. An adequate and uniform system of accounting would enable each county to compare its expenditures item by item with its neighbors'.

Patronage

The greatest waste of all in county government is that which grows out of political patronage. We are still committed to the Jacksonian idea that democracy means the popular election of all public officials for short terms, and that any person is qualified to fill any office. We look upon political office not as a trust, but as a reward or prize. We give the offices to those who have served their party faithfully, or to widows, cripples, veterans, or others whom we think deserving.

If we want to use this method to administer relief, very well, but it does not make for economy. Not only does it fill our offices with incompetents, but it means that those elected must use their office to repay those who elected them, or dispense favors in order to secure a re-election. The people expect public officials to remit fees, lower assessments, grant rebates, and buy supplies from those who elected them. The official must contribute to the campaign fund, give to charity, sign notes, and in a hundred ways keep the good will of his constituents. For all this, the taxpayer ultimately pays. We have let the office obscure the work of the office. The popular election of clerks and administrators is democracy gone to seed.

County taxes are excessive because of the loose, disjointed, antiquated and unintelligent methods used in conducting county business. There can be no relief until we put into practice those same principles that operate in private business—a simple, direct organization, trained officials, and centralized accounting and control.—Paul W. Wager, in Southern Agriculturist.

TOO MANY COUNTIES

In all the widespread endeavor to reduce or shift the tax burden, one near-at-hand means is being overlooked. County government, particularly in the agricultural sections, is one of the largest absorbers of tax money. But has anyone questioned the need of so many counties, each with its separate outfit of officials and buildings to be maintained at public expense?

Why, for instance, should there be 161 separate county governments in Georgia—one for each 19,000 persons—for the people to support? Or 114 in Missouri? Or 105 in Kansas?

There is no present-day reason, of course, except local pride and political potage. The automobile and other forms of modern transportation and communication have removed the need of having county seats at frequent intervals for accessibility's sake. In fact, the present apportionment of counties is a relic of horse-and-buggy days. County government can function over double or more the area it could when most counties were projected.

Industry and farming have realized the economy of larger units. Under the fire of public criticism the Federal Government is combining or eliminating various bureaus to cut down costs. But local government, the nearest to the taxpayer, is allowed to remain exempt from these money-saving changes.

Yet a reduction in its costs offers a surer and more substantial return to the taxpayers of agricultural sections than

most of the more distant reforms being advocated. In an Iowa farm county, taken at random, the salaries and expenses of officeholders along with the maintenance costs of county buildings ran up to \$66,903 last year. These same items came to \$47,939 in a North Dakota county, and to \$43,750 in a Nebraska county.

A reapportionment and reduction in the number of counties would be the biggest tax-saving reform that could be undertaken in a majority of the states.—Country Gentleman.

SECURING MEDICAL SERVICE

The village of Altura, Minnesota, with a population around 250 and a nearby farming section of about 200 people has until recently been without medical service according to an editorial in the New York Times. A health association was formed in the community and a physician secured through an advertisement in a medical journal which offered to the man selected his choice of several forms of guaranteed income. The first pledged to him the patronage of 125 families at \$24 a year; the second made a like guarantee, but the doctor was to practice on a fee basis, and only when his receipts fell below \$3,000 was the association to be assessed for the remainder; the third was a promise to secure as many families at \$24 a year as possible, who should have first claim but the doctor was free for outside practice.

VALUE OF WHITE RURAL SCHOOL PROPERTY Per Child Enrolled in School 1924-25 in North Carolina

In the following table, based on State School Facts, March 1, 1926, the counties are ranked according to the value of white rural school property per white child enrolled in rural schools for the year 1924-25. The parallel column shows the average value of each white rural school in the county.

Washington county ranks first in value of white rural school property per child enrolled with \$257.98. Cherokee is last with \$20.96, or less than one-twelfth as much per child. Wilson is first in the average value of white rural schoolhouses, with \$56,183. Cherokee is last, with \$1,409.

State average of all white school property per child enrolled \$113.40. Rural average \$81.34; city average \$211.04. The city average is more than two and one-half times the rural average.

The average white schoolhouse in the state is worth \$13,627. The rural average is \$7,937; the city average is \$86,073.

Department of Rural Social-Economics, University of North Carolina

| Rank | County | Average value of white rural school-houses | Average value of white child enrolled | Rank | County | Average value of white rural school-houses | Average value of white child enrolled |
|------|--------------|--------------------------------------------|---------------------------------------|------|-----------|--------------------------------------------|---------------------------------------|
| 1 | Washington | \$28,291 | \$257.98 | 51 | Cabarrus | \$ 7,253 | \$75.77 |
| 2 | Wilson | 56,183 | 198.31 | 52 | Wake | 7,989 | 74.58 |
| 3 | Currituck | 17,529 | 172.98 | 53 | Randolph | 4,942 | 73.87 |
| 4 | Scotland | 15,100 | 166.67 | 54 | Johnston | 9,418 | 73.14 |
| 5 | Pamlico | 10,925 | 165.70 | 55 | Dare | 5,082 | 70.59 |
| 6 | Jones | 19,357 | 157.55 | 56 | Lenoir | 8,090 | 69.97 |
| 7 | Robeson | 20,148 | 157.27 | 57 | Burke | 5,204 | 69.77 |
| 8 | Edgecombe | 24,720 | 156.91 | 58 | Camden | 6,818 | 69.67 |
| 9 | Montgomery | 23,077 | 153.65 | 59 | Watauga | 4,817 | 68.68 |
| 10 | Craven | 13,532 | 150.63 | 60 | Henderson | 6,064 | 68.49 |
| 11 | Granville | 17,769 | 142.90 | 61 | Jackson | 5,800 | 67.90 |
| 12 | Northampton | 13,460 | 137.16 | 62 | Halifax | 5,192 | 65.82 |
| 13 | McDowell | 9,787 | 133.88 | 63 | Onslow | 3,857 | 65.63 |
| 14 | Buncombe | 20,860 | 131.63 | 64 | Anson | 6,862 | 65.56 |
| 15 | Hertford | 13,000 | 130.07 | 65 | Chatham | 4,615 | 65.49 |
| 16 | Transylvania | 9,645 | 128.45 | 66 | Columbus | 5,984 | 64.16 |
| 17 | Vance | 16,667 | 126.77 | 67 | Iredell | 5,443 | 62.67 |
| 18 | Rockingham | 13,036 | 120.86 | 68 | Stanly | 13,437 | 61.47 |
| 19 | Perquimans | 5,860 | 120.18 | 69 | Swain | 4,124 | 60.72 |
| 20 | Richmond | 16,593 | 116.34 | 70 | Caswell | 4,043 | 59.55 |
| 21 | Warren | 7,708 | 109.99 | 71 | Polk | 4,885 | 59.15 |
| 22 | Bladen | 10,218 | 109.73 | 72 | Caldwell | 3,681 | 57.62 |
| 23 | Forsyth | 15,278 | 109.51 | 73 | Avery | 5,918 | 55.40 |
| 24 | Cumberland | 22,958 | 109.30 | 74 | Alamance | 4,808 | 54.24 |
| 25 | Guilford | 23,814 | 108.97 | 75 | Graham | 3,065 | 52.38 |
| 26 | Martin | 10,960 | 108.51 | 76 | Davidson | 4,929 | 51.66 |
| 27 | Orange | 8,421 | 106.17 | 77 | Alexander | 4,021 | 51.09 |
| 28 | Durham | 16,605 | 105.34 | 78 | Alleghany | 2,908 | 50.71 |
| 29 | Wayne | 11,500 | 105.18 | 79 | Chowan | 3,100 | 49.31 |
| 30 | Greene | 9,555 | 105.06 | 80 | Moore | 3,125 | 48.76 |
| 31 | Rutherford | 11,584 | 103.96 | 81 | Lincoln | 4,456 | 48.75 |
| 32 | Nash | 13,061 | 103.11 | 82 | Rowan | 4,205 | 48.74 |
| 33 | Carretet | 7,606 | 101.74 | 83 | Union | 4,734 | 48.38 |
| 34 | Gates | 9,166 | 99.87 | 84 | Stokes | 4,516 | 46.97 |
| 35 | Bertie | 7,879 | 98.08 | 85 | Clay | 4,000 | 43.10 |
| 36 | Pitt | 10,962 | 97.49 | 86 | Lee | 4,250 | 42.61 |
| 37 | Harnett | 11,038 | 96.33 | 87 | Cleveland | 5,033 | 42.53 |
| 38 | Pasquotank | 8,888 | 94.25 | 88 | Beaufort | 3,371 | 41.99 |
| 39 | Tyrrell | 6,134 | 92.84 | 89 | Franklin | 4,569 | 41.69 |
| 40 | Mecklenburg | 12,078 | 91.78 | 90 | Brunswick | 2,605 | 41.05 |
| 41 | Hoke | 10,308 | 90.72 | 91 | Madison | 3,727 | 40.99 |
| 42 | Gaston | 18,050 | 89.90 | 92 | Macon | 2,025 | 38.22 |
| 43 | Haywood | 8,618 | 86.45 | 93 | Ashe | 3,040 | 37.27 |
| 44 | Davie | 9,335 | 85.55 | 94 | Wilkes | 2,556 | 36.00 |
| 45 | Hyde | 6,579 | 82.95 | 95 | Sampson | 3,939 | 35.67 |
| 46 | New Hanover | 5,692 | 81.32 | 96 | Yancey | 2,809 | 34.04 |
| 47 | Catawba | 11,538 | 81.22 | 97 | Mitchell | 1,786 | 28.28 |
| 48 | Duplin | 7,344 | 81.05 | 98 | Yadkin | 2,083 | 27.81 |
| 49 | Person | 5,658 | 80.80 | 99 | Surry | 2,222 | 25.02 |
| 50 | Pender | 4,146 | 76.63 | 100 | Cherokee | 1,409 | 20.96 |