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COUNTY GOVERNMENT IN N. C.

II. A TYPICAL COUNTY

(The following is the second of a series of three articles on county government by Paul W. Wager, recently published by Southern Agriculturist. Mr. Wager is a research assistant, Institute for Research in Social Science, University of North Carolina. The first article appeared last week. The third will appear next week.)

Blank County is a typical North Carolina county. It contains almost exactly one per cent of the state's area and slightly more than one per cent of the population. There are 100 counties in the state. It is a good agricultural county and has two brisk manufacturing towns.

The total value of all property listed for taxes in 1924 was \$27,159,307. This probably represents about two-thirds of the county's wealth. On the whole, farm land is assessed more nearly at its true value than town property. This is largely because there has been no reassessment since 1921 and town values have enhanced more than farm values. Even farm land is not assessed at any uniform percentage of its true value. Careless methods of assessing and of keeping the tax records also result in the loss of much property from the tax books. For instance there were 2,734 town lots listed for taxation in 1922, 2,471 in 1923, and 2,823 in 1924.

The county-wide tax rate for the past four years has fluctuated from \$1.06 to \$1.22 per \$100 of taxables. In addition, there are a few special township levies for roads and schools. The following table shows the levy and amount raised for each purpose for the years 1921 to 1924 inclusive. At the time this study was made the 1925 figures were not available.

Purpose	1921		1922		1923		1924	
	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount
County Schools	\$0.45	\$123,078	\$0.44	\$119,841	\$0.55	\$166,911	\$0.63	\$154,466
Special Schools ¹		5,053		6,857		8,660		13,432
County Roads	.40	107,089	.40	105,966	.45	127,237	.39	111,839
Township Road Debt ²		3,795		3,730		4,145		4,117
Gen. County Purposes ³	.15	40,359	.15	39,987	.15	42,666	.10	29,739
Bonds and Interest	.10	26,772	.07	18,544	.07	19,192	.08	21,727
Total ⁴	\$1.10	\$306,186	\$1.06	\$294,925	\$1.22	\$368,801	\$1.10	\$334,820

¹These special schools do not include the schools systems of the three largest towns.

²The township road indebtedness has now been assumed by the county so that this tax will no longer have to be borne by particular townships.

³A 15 cents levy for general county purposes is inadequate. A deficit of \$105,000 had to be funded in 1924.

⁴Notice how the levy is reduced in election (even) years.

The present bonded indebtedness is \$1,369,000, or almost exactly 5 per cent of the taxable wealth of the county.

These bonds include issues for the following purposes:

County home	\$ 5,000
Courthouse and jail	100,000
Good roads	375,000
Bridges	400,000
Township road debts	368,000
Funding	120,000
Total	\$1,368,000

To show for this indebtedness the county has a large number of good steel bridges, 400 miles of sand-clay and gravel roads and a splendid courthouse. The jail is a fairly good one, but the county home is entirely inadequate. It is a brick building but is too small and is dark and gloomy.

There is the greatest laxity and waste in the collection of taxes. The sheriff and his deputy act as tax collectors. Although the law requires that he shall make a complete settlement of one year's taxes before he receives the tax books for another year, the sheriff of this county was serving his second term and had never had a settlement. In March, 1925, he had still failed to collect 2 per cent of 1922 taxes, 4 per cent of 1923 taxes and 33 per cent of the 1924 taxes. In other words, uncollected taxes amounted to \$147,868. Since taxes do not become delinquent until May 1, a large volume of 1924 taxes would still be collected; but most of the 1922 and 1923 taxes would be declared insolvent. Most of them would not have been insolvent if collected on time. This dilatoriness in collecting taxes means the loss of considerable revenue, and also deprives the county of the use of tax money and necessitates

constant borrowing and the paying of interest. For instance, at the close of the school year the sheriff still owed the school fund \$73,579. The school board had to borrow the money or make the teachers wait several months for their pay. Directly and indirectly, this looseness in collecting taxes is costing the taxpayers several thousand dollars a year.

The people elect a treasurer as custodian of county funds. The last treasurer's books were so tangled that it cost hundreds of dollars to get them audited. The audit revealed that he owed the county about \$22,000. He was totally incompetent, failed to keep his own money separate from county money, and it is quite possible that he was the innocent victim of fraud on the part of another. The treasurer preceding him also defaulted, and there is no doubt about his guilt. He still owes the county \$18,000. These instances illustrate the failure of popular election to secure competent and trustworthy officials. While dishonesty is the exception rather than the rule, incompetence is almost universal.

There is very little bookkeeping done in connection with the expenditure of county funds. There is no ledger or voucher record. In fact, there is no record of expenditures at all except the voucher stubs and a list in the Minute Docket of claims audited by the commissioners. Furthermore, these records are only of those expenditures made from the general fund or the bridge fund. The highway board has its own secretary and treasurer and pays its own bills. The same is true of the school board. Interest on bonds is paid directly by the treasurer. The clerk of superior court pays witness fees. The register of deeds pays out poor

relief after the dependent has been placed on the pauper list. He has the welfare officer review the list monthly so as not to make the mistake some counties have made of continuing payments after the beneficiary was dead. There is no attempt at classification of disbursements. There are no control accounts. There is no accounting worthy of the name. It is a loose, careless system which insures waste and invites corruption.

Each officer buys his own supplies. The jailer buys supplies for the jail, the janitor for the courthouse, the superintendent of the county home for that institution, and the superintendent of highways buys road and bridge material. Usually, the bills have the o.k. of some other official before being presented to the commissioners for their approval. All paid vouchers eventually come back to the county and are filed in the register's office, but without any control accounts there is no way of knowing where the county stands at a particular time, and it is difficult to locate an error.

The disbursements of the general fund (which in this county includes bridge repairs and highway maintenance) were as follows for the years 1923-1924: (Fiscal year begins Dec. 1.)	
Jail and jail fees	\$ 2,915
Courthouse expense	3,017
Election expense	1,759
Court and court costs	4,835
Tax refunds	3,048
County home	12,492
County officers	2,828
Outside poor	519
Burial Confederate veterans	360
Capturing stills	760
Listing property	2,515
Board of health	4,782
Conveying lunatics	376

LOCAL GOVERNMENT

The case, indeed, for a strong system of local government in any State is clear almost beyond the needs of discussion. We cannot realize the full benefit of democratic government, unless we begin by the admission that all problems are not central problems, and that the results of problems not central in their incidence require decision at the place, and by the persons, where and by whom the incident is most deeply felt.—Harold J. Laski.

County welfare	994
Pension board	14
Jury tickets	2,654
Interest on bonds	19,275
Roads and bridges	18,896
Auditing books	1,859
Veterinarian inspection	1,912
Miscellaneous	9,031
Total	\$94,841

It is impossible to give the parallel expenditures from the school fund for the fiscal years were different. The school expenditures from July 1, 1923, to June 30, 1924, were as follows:

County superintendent	\$ 3,000
County board	348
Teachers' salaries	94,419
Teacher training	830
Welfare officer	862
Transportation of pupils	4,583
Fuel and janitors	3,932
School supplies	324
Insurance	1,073
Repairs	1,657
New buildings and sites	33,197
Furniture and apparatus	4,874
Libraries	200
Interest	2,112
Miscellaneous	9,459
Total	\$160,870

A highway commission was established in April, 1919. By the end of 1924 this board had raised and spent \$1,327,615. Of this \$523,025 represented bond issues, \$218,762 represented short-time loans, and \$580,818 had been raised from taxation or from miscellaneous sources. Nearly 400 miles of road had been improved, several good bridges built, and the county had acquired a large outfit of road machinery. The road board is a bi-partisan board, has had a good business man for chairman, employed a capable road superintendent and has served the county faithfully. There has been a minimum of 'politics' in the highway work and that largely explains the splendid results.

All of the officers of the county are paid salaries, except the deputy sheriff and the jailer. The sheriff receives \$5,000. The register of deeds \$3,000, and the clerk of court \$4,000. The sheriff also retains his fees. The fees in the register of deed's office amounted in 1924 to \$4,347 and in the clerk of court's office to \$3,784. Each official pays his own clerical assistants. It will be noticed that these two offices are practically self-supporting. The treasurer receives \$1,200 a year, the welfare officer \$1,500, the superintendent of public health \$3,600, the county nurse, \$1,800, and the superintendent of schools \$3,000. The commissioners receive a small per diem.

There is much to be commended in this county, the highway administration, the public health service, the welfare work, the elimination of the fee system, and a rather exceptionally aggressive board of commissioners. The greatest weakness is the manner in which taxes are levied and collected and in the lack of proper accounting. It may be reported, however, that within another year the county is to abolish the treasurer's office, appoint a combined bookkeeper and treasurer, and install a thorough system of accounting. This official will also serve as tax supervisor, and efforts will be made to correct the abuses in that field. The county ought to go a step further and take tax-collecting out of the sheriff's office.

CRIME AND AGE GROUPS

Elsewhere in this issue is a table giving the median age of the offenders charged with the more common types of crime in the Superior Courts of North Carolina for the year ending June 30, 1925. The information was tabulated from the reports of the clerk of the court in each of the hundred counties of the state to the Attorney-General's

office. In the vast majority of the cases the age reported is the guess of the clerk. Some of the ages are as given by the offenders. This inexactness in reporting ages will tend to make the median age higher than it really is for offenses showing a low median age, and at the same time it will tend to make the median age lower than it really is for offenses showing a high median age. Assuming that the judgment of the clerk of court will be as accurate for those charged with one type of offense as it is for those charged with any other, the accompanying table may be considered quite reliable and authoritative.

Number of Cases

A total of 14,929 indictments were reported as disposed of by the Superior Courts of North Carolina during the fiscal year indicated above. The age was reported in only 13,464 of those cases. The median age of those reported was 28.34 years. In other words, half of the indictments in North Carolina Superior Courts during that year were 28 years and 4 months of age or older. This may come as a surprise because we have heard so much about the extreme youthfulness of modern criminals. However, it must be remembered that they were several months younger than this when apprehended, if the usual rate of judicial procedure be taken into consideration. Furthermore, the lower courts handle a majority of first offenses, and would no doubt show a much lower median age for their offenders.

Youth and Housebreaking

The accompanying table shows that housebreaking is the type of offense indulged in by the most youthful group of offenders. Approximately 40 per cent of those charged with housebreaking were white, and the median age of the whites is somewhat lower than that of the negroes, although the tabu-

lation does not show how much lower. Next in order comes burglary and then larceny and receiving, all of which are crimes against property and crimes which occur more frequently in the city than in the country. At the same time, the three types of offenses showing the highest median age are those more often committed by country people.

It is interesting to notice the order of median ages for the various offenses. One wonders if it is by chance that carrying a concealed weapon, robbery, and homicide follow one another in one, two, three order; or that prostitution, seduction, and rape likewise follow in close order. (See Table.) Queer, too, that abduction, adultery, and bigamy follow in close order. These are perhaps coincidences, but the main sequence is significant at any rate.

Prohibition

It is of interest to note that those apprehended for violation of the prohibition law are, on the average, nearly three years older than those apprehended for other offenses. Although this is true for the state as a whole, it is not true for some counties—those counties in which violation of this law is most fashionable; among the chief of which is Mecklenburg.

Another interesting fact not indicated in the table is that, in general, those crimes which are on the increase show a lowering of the median age and vice versa. Among those crimes on the increase are burglary, robbery, housebreaking, larceny, and driving while drunk, all of which show a lowering of the median age from 1924 to 1925.

It is on those crimes which show either a numerical increase or a lowering of the median age in those committing them, that those interested in reducing crime should especially concentrate their attention. It is in indicating these trends in crime that such facts as are given in the accompanying table have their practical value.—F. S. Wilder.

MEDIAN AGES OF OFFENDERS IN NORTH CAROLINA

The following table lists the main types of offenses dealt with by the Superior Courts of North Carolina in the order of the median ages of those charged with the offense during the year ending June 30, 1925. In a parallel column is the median age for the preceding court year. The information was obtained from the reports of the clerks of the courts to the office of the Attorney General. Out of 14,929 cases reported in 1924-5, 13,464 ages were given, and in the preceding year ages were reported in 12,899 of the 14,484 cases.

F. S. Wilder

Institute for Research in Social Science, University of North Carolina

Charge	Cases reporting ages		Median age	
	1924-5	1924-5	1923-4	1923-4
Housebreaking	610	23.1	478	23.4
Burglary	43	23.7	62	23.4
Larceny and Receiving	1,848	24.5	1,619	24.6
Disturbance Meeting	85	25.2	107	24.0
Perjury	31	25.2	24	26.8
Forcible Trespass	139	25.3	121	27.9
Prostitution	253	25.6	158	26.7
Seduction	65	25.8	69	25.9
Rape	23	26.1	27	26.9
Forgery	291	26.3	198	25.5
Vagrancy	78	26.8	47	24.5
Gambling	368	27.2	480	26.8
Crime against Nature	38	27.2	16
Carrying Concealed Weapon	705	27.3	725	27.5
Robbery	87	27.3	68	27.4
Homicide	295	28.2	341	30.3
Affray	203	28.3	202	28.3
All Offenses	13,464	28.34	12,899	29.23
Slander	29	28.7	21	30.5
Assault on Rape	70	28.7	44	28.3
Cruelty to Animals	25	28.8	43	31.5
Reckless Driving	270	28.8	162	27.9
Assault with Deadly Weapon	1,107	29.1	1,071	30.7
Injury to Property	117	29.3	69	30.0
Trespass	87	29.3	87	29.3
Resisting Officer	97	29.4	102	29.7
Arson	23	29.5	15
Disorderly House	67	29.6	74	33.4
Driving Car without License	52	29.7	67	30.5
Nuisance	117	30.4	163	27.8
Prohibition Laws	3,472	30.5	3,270	31.8
Assault (and Battery)	609	30.6	741	29.2
Abduction	26	30.9	39	31.2
Fornication and Adultery	242	31.1	219	31.7
Bigamy	54	31.3	42	33.0
False Pretense	266	31.3	255	33.7
Abandonment	195	31.7	170	33.2
Doing Business without License	51	31.7	16
Failure to List, etc.	266	33.4	264	36.8
City (or other) Ordinance	58	35.5	83	39.7
Disposing Mortgaged Property	101	37.5	111	37.9

¹ Includes drunkenness.

² Includes assault on female, but not assault to rape.

³ Includes giving worthless check but not forgery.

⁴ Includes failure to list property, failure to pay taxes or other bills, failure to work roads, failure to dip cattle, and failure to stop at railroad crossing.