By M. L. Shipman

Raleigh, December 1.—This is the day on which officials of the 100 counties of the State are being inducted into office and many new faces will greet the visitors to these offices tomorrow. In the office of superior court clerk alone twenty-six changes have occurred and new registers of deeds number thirty-two. A number of these officials were defeated for re-nomination in the June primaries and quite a few of them met defeat at the polls in the general November election. The sweeping Democratic victory in November displaced Republicans in many counties hitherto considered impregnable, reducing the number of Republican counties from thirty-two to half a dozen. Minor changes in personnel are noted in many of the Democratic counties and appointive officers in a number of them will likely have to "walk the plank," especially those who made bad guesses in making a choice of candidates for county commissioners in the primary last summer. "To the victors belong the spoils." ers in the primary last summer. "To the victors belong the spoils."

ers in the primary last summer. "To the victors belong the spoils."

Under the provisions of the 1929 statute, the board of commissioners of each county in the State are required to appoint a County Supervisor of taxation, who shall be a free-holder in the county, an experienced and practical business man with the knowledge of the valuation of real and personal property, and who shall have been a bonafide resident of the county for at least twelve months. The supervisors will work through tax listers in each township from January 1, to April 1, the tax law now providing that all property shall be assessed at its true value of January 1, and that taxes shall be charged against the owner of record on April 1, at which time tax listing starts.

In a meeting here on December 10, the State Board of Assessment, composed of the Commissioner of Revenue, the Attorney General, the Chairman of the Corporation Commission, and Leroy Martin, representing the Governor, will provide as far as possible uniform procedure and practice in the assessing of real and personal property. All county supervisors have been invited to attend

personal property. All county super-visors have been invited to attend and participate in the deliberations.
The prospects of lowering assessments on land is viewed with concern here, since this action would in many countles necessitate in-creases in tax rates, unless some way of reducing operating expenses can be found. A number of counties have already been discussing the advisibility of co-ordinating the work of official agencies which may displace a number of minor officials and transfer their activities to other detransfer their activities to other departments.

"Economy," is the slogan all along the line.

State departments and institutions have had their "innings" before the State Advisory Budget Commission and will next present their claims to committees of the General Assembly. All teld these State agencies have requested appropriations agrees. requested appropriations aggregating a little more than \$73,000,000 requested appropriations aggregating a little more than \$73,000,000 for maintenance and permanent improvements. The Budget Commission is expected to par these requests and the General Assembly will probably do likewise. Requests from the general fund, which the Advisory Commission is now considering, represent an expenditure of \$48,173,191. For maintenance \$43,976,522 and for permanent improvements, \$4,-202,769. The Highway Department wants \$17,663,365 for maintenance and \$5,892,122 for road construction. The Department of Agriculture asks for \$544.157 for the year 1931-32 and \$546,582 for 1932-1933. Directors for the North Carolina State Fair are on the list for \$28,656 for next year's operating expenses.

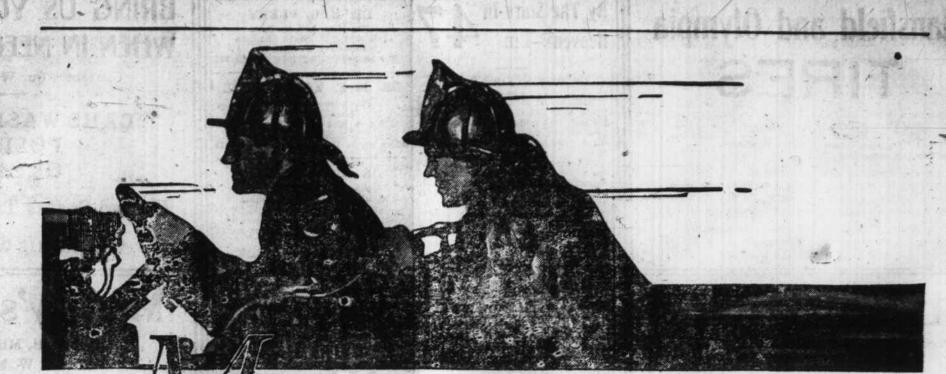
Stating that the report of the State Tax Commission is already behind the schedule fixed for present

hind the schedule fixed for presen-tation to duly constituted official authorities prior to the convening of the General Assembly, Allen J. Maxthe General Assembly, Allen J. Maxwell, State Commissioner of Revenue, declines request of Representative-elect A. D. McLean, of Beaufort, for public hearings before the Tax Commission on tax laws before the solons reach Raleigh in January. Mr. Maxwell, who is chairman of the Commission, suggests to Representative McLean that an earlier request might have been considered. It is now too late, but an opportunity for full discussion of the subject will be afforded before committees of the General Assembly. A general sales tax is suggested by Representative McLean as the method of relieving the burdens of tax on property.

erty.

The special commission appointed by Governor Gardner several months The special commission appointed by Governor Gardner several months ago to make a study of prison systems in this and other states has "done a good job of it," according to an intimation from the Governor who says the report recently handed to him is "the most comprehensive document on penology ever filed in the South. The report contains 300 pages and lays down a ten-year program, it is said. The report has been referred to a sub-committee composed of A. D. McLean, J. W. Bunn, E. B. Jeffress, T. L. Blant and George Ross Pou, to draw a concrete list of recommendations for consideration of the General Assembly, covering the next blennium. This committee is scheduled to meet here on December 5th to formulate the program, which may take into consideration the utilization of the \$400,000 bond issue authorized by the 1927 General Assembly for a prison farm which has not been expended. Dr. Howard W. Odum, of Chapel Hill, is an advisory member of the sub-committee.

With the announced purpose of relieving unemployment conditions



lore powerful than any gasoline



Fire Chief J. R. Sorsby, of the Rocky Mount, N. C., Fire Dept.

"ESSO, beyond a doubt, is the Motor Fuel for fire equipment, ready at the sound of the gong to respond to the speed which is necessary to keep our low percentage of fire loss at a very proud mark, regardless of weather conditions.

"For power, ESSO speaks for itself. On a recent test ESSO pumped more gallons of water per minute than any other fuel tested, and I do not hesitate to say that the fouling of spark plugs in our equipment is a thing of the past since the Giant Power Fuel has been in use.

"As a motor fuel for future service, I hereby pre-

sent my endorsement for ESSO, exclusively, one hundred per cent."-Fire Chief J. R. Sorsby, of the Rocky Mount, N. C., Fire Department.

Equipment and Personnel, Rocky Mount, North Carolina, Fire Department.



This testimonial was freely given. It was not paid for in any way.



"More powerful than any gasoline

and costs no more by the mile."

STANDARD NEW JERSEY OIL COMPANY

ry out a relief program in the State and co-operate with President Hoover's relief body selected sometime ago. Other members of the council are: F. D. Grist, Raleigh; R. R. Lawrence, Winston-Salem; Joseph Separk, Gastonia; Robert Latham, Asheville; Dr. Carl Taylor, Raleigh; Oscar A. Hamilton, Wilmington; E. B. Crow, Raleigh; Albert S Keister, Greensboro; Mrs. Palmer Jerman, Raleigh; O. H. Page, Rocky Mount; Reuben Robinson, Canton; Julian S. Miller, Charlotte, and Dr. J. M. Parrott, Kinston, The group is expected to hold its initial session here tomorrow with Frank Bane, of Washington, representing President Hoover's committee on unemployment.

Of general interest in the State

the effort to bring this Home, which will be established somewhere in the South, to North Carolina, is Thorndike Saville, chief engineer of the Department of Conservation and Development; Bran W. Sipe, statisticion of the department, and Col. J. W. Harrelson, director of the department. No individual sites are being considered at this meeting, but representatives are expecting an opportunity to be heard after the general area is selected. Fifteen towns and cities of the State are bidding for the Home.

According to the bi-ennial report

According to the bi-ennial report of the Salary and Wage Commission recently completed employees of the State have received small but steady increase in salary since that body was created by the General Assembly of 1925. In 1924-25 there were 353 State employees receiving \$1,568,261; in 1927-28, 880 employes received \$1,587,551; in 1929-80, 984 employes were "the recipents" of \$1,754,210. The largest increases were allowed employes of the Department fo Conservation and Development on account of enactment of game laws, it is said. The report does not include personnel decreases since the clear of the alexanders. According to the bi-ennial report of North Carolina is the meeting of the special hospitalization committee teday to select the area in which the new Soldier's Home for Disabled Veterans is to be established. Governor Gardner was requested by a special committee representing the various towns of the State offering sites to attend the hearing and speak for North Carolina, but was too busy and sent Odus M. Mull, executive counsel. Supporting Mr. Mull in since the close of the last fiscal year

June 30. In 1925 there were fifty-three employes in the Department of Conservation and Development re-ceiving \$75,500, and in 1930, there were 197 employes who "pulled down" \$259,417.

mentary schools of North Carolina mentary schools of North Carolina for a five-year period beginning next year. The three text books covering these subjects at present have been in use for nine years and the State Text Book Commission recommends a change, provided the bids submitted on new books show a material reduction under the present scale.

were 197 employes who "pulled down" \$259,417.

While the County Government Advisory Commission does not at present have anything fo do with the supervision of county and city deposits in banks, the next General Assembly will probably authorize such a course. Recent bank failures, which tied up millions of dollars, will doubtless strengthen the suggestion which may have the approval of Governor Gardner. The legislature may also be asked to broaden the jurisdiction of the State Sinking Fund Commission so as to include notes issued in anticipation of taxes", said to be the only class of bonds or notes, which do not now come under the jurisdiction of that body. Improvement is reported regarding the situation in Western Carolina where bank failures lately have field up large sums of State funds that were unprotected.

On December the 4th the State Hoard of Education will receive sealed bids on arithmetic, writing and drawing text for use in the ele-

report of the State Board of Health shows that 49.8 per cent of the 139,751 children examined during the past two years by the Board have been found to be suffering from enlarged tonsils; that one-sixth of the children enrolled in the 2,277 schools inspected were suffering from mal-nutrition either by lack of nourishment, or because of being improperly fed; that more than one-third were found to have bad teeth and 111 had defective eyes and were without glasses. Field dentists ex-