

THORE REITERATES HIS STATEMENT

SAYS THAT THE SPARGER BILL DID INCREASE THE COST OF STOKES TAX FORECLOSURES, BUT THAT PHILLIPS KILLED THE BILL IN THE HOUSE

(Adv.)

Editor, Danbury Reporter, Danbury, N. C.

Dear Sir:

In an article published by me in your paper on May 30, 1934, I referred to the fact that Mr. S. Gilmer Sparger introduced and passed a Bill in the Senate which, but for the fact that Representative Phillips killed it in the House, would have increased cost of tax foreclosures in the county by \$10.00 or more.

In the same issue of your paper, Mr. R. J. Scott, county attorney, replied to that part of my article, stating that the actual cost of tax foreclosure proceedings amounted to about \$7.65, and that this does not include any attorney's fee. Mr. Scott further stated that the law passed by the 1933 General Assembly limited the total cost to the tax payer, including the attorney's fees, to \$6.00, and that neither the cost of foreclosing taxes nor the attorney's fee was changed by the 1933 Act but that the Act was so written that the difference between the cost of the foreclosure suit and the \$6.00 limited to the tax payer would have to be paid out of general county funds, or by the tax payers at large. It is not my desire to have further controversy about the matter, but I have carefully looked into the different Acts and I find that I am correct in my statement that Mr. Sparger's Bill would have increased the cost. The General Assembly first passed what was known as House Bill No. 158, placing the duties concerning foreclosures, upon the Sheriff, Clerk of the Court and County Assessor, and other persons designated by the county commissioners, and in

Section No. 15 of the Bill, the fees of these officers were limited to \$2.00 each, or a total of \$6.00, which of course would have to be paid by the tax payer. These officers could not charge in the excess of this amount and, therefore, the general fund could not be charged with any part of their fees. There was no provision made for attorney's fees and no duties imposed upon the county attorney under that Act. This Act will be found in Chapter No. 148, page No. 120 of the public laws of 1933. It is true that the entire Act was afterwards repealed by the General Assembly, but before it was repealed, Mr. Sparger introduced Senate Bill No. 739. In Section 1, of the Sparger Bill it was provided "that none of the provisions of the House Bill No. 158, known as the tax foreclosure Act Of 1933, shall be mandatory for the county of Stokes or any municipalities therein." It is true that this Bill would have left it to the county commissioners whether to apply the House Bill No. 158 or not, in event the commissioners excepted Stokes County from this Bill, then the former cost of \$7.65 and the attorney's fee of \$10.00 and upward would have prevailed, and the cost to the tax payers would have been increased one hundred per cent. or more. Mr. Sparger had this Bill passed in the Senate but Mr. Phillips killed it in the House.

Chapter No. 148 of the public laws of 1933 regulating tax foreclosure was afterwards repealed by Chapter No. 560 of the public laws of 1933, which was ratified on May 15, 1933, a few days before the General Assembly adjourned. Section 1, of Chapter No. 560 does limit the total cost of the tax payer to \$6.00, which includes attorney's fees, and it is very evident that this is the Bill referred to by Mr. R. J. Scott in his article on May 30, 1934, but after Chapter No. 148 and after Mr. Sparger's Senate Bill was in-

roduced and passed in the Senate. I trust that you will publish this in order that the people may know that I was correct in my statement that the Sparger Bill would have increased the cost of the tax payer in these foreclosure proceedings if the county commissioners had excepted Stokes County as they would have done if the Sparger Bill had become law.

J. E. THORE.

NOTICE

Having qualified as administrator of the estate of J. R. Lane, notice is hereby given that all persons having claims against said estate are hereby notified to present the same to me, duly authenticated, on or before the 4th day of October, 1935, or this notice will be pleaded in bar of their recovery. All persons due the said estate are also notified to make immediate payment to me.

This Sept. 28, 1934. O. M. KISER, Adm. of J. R. Lane, Rural Hall, N. C. C. R. Heisebeck, Atty. for Admr. 10 4 6t

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