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BROOKS ON COUNTY GOVERNMENT

CERTAIN DEFECTS

Two years ago when I discussed this question before a similar conference here at Chapel Hill, said Dr. E. C. Brooks our state superintendent of Public Instruction, I called attention to certain defects that were seriously diminishing the public benefits that we had a right to expect of our county officials. The information was not derived from hearsay stories but from personal investigation of the records of a number of counties. Since that time we have inaugurated an auditing system of school accounts which shows that in the main these same defects exist to a greater or less extent in a large percent of the counties today. They are as follows:

1. From ten percent to fifteen percent of the taxes in some counties remain uncollected from year to year and the records fail to show what becomes of the delinquent lists. Therefore, from eighty-five percent to ninety percent of the people seem to carry an extra tax burden of from ten percent to fifteen percent.

2. The fines, forfeitures, and penalties of the towns and cities and the fines and penalties of the magistrates court frequently are not applied to public school support in the county in accordance with law but are spent illegally.

3. The funds collected are not segregated in accordance with law and applied to the several departments as a good budgeting system would demand. Therefore the illegal excess spent by a department may be an additional burden on the county and it certainly becomes necessary to borrow in order to meet the legitimate needs of other departments. Thus the county's indebtedness is increased.

4. The special local taxes are not always properly levied, collected, and disbursed. I have on my table now a letter from a citizen of one county asking if certain corporations in the district should pay special taxes for the support of the school and the local government and if so how far back can the officials collect.

5. Officials in many counties do not know the cost of county government, the size of the bonded indebtedness, or the floating debt, or the expenditures of the several departments. Hence they do not know what rates of taxes to levy. Therefore each General Assembly is called upon to refund the floating indebtedness. This is an evidence that certain municipalities and counties are living partly on bond issues for current expenses rather than levying the required amount of taxes for their legitimate needs, or they are living beyond their means, and in either case they are piling up trouble for the future.

Since these charges were made two years ago some notable improvements have been begun. The General Assembly has made a beginning and the State Auditor has at last been able to secure enough information to tabulate the amount of the bonded indebtedness of all the counties save one. A budget system has been inaugurated and has been installed in a number of counties, thus increasing the number of better governed counties. An accounting system has been authorized and the people will have access to information that they have never been able heretofore to secure. But one of the most encouraging signs is the interest the public is taking in this question and especially the new determination of the commissioners to reorganize the government to meet modern conditions, and sooner or later the people will demand a correct exhibit of public business and in terms they can understand.

The Pitt County Idea

I wish now to call attention especially to one county that has made notable improvement. Two years ago it appeared that Guilford maintained the best standard of all the counties we had studied. But I am now inclined to believe that Pitt county is in the lead. I realize that I am running great risk when I begin to specify, but since I have said it is the duty of some one to hold up good examples of an entire county working effectively, I shall plunge in whether the water is fine or not.

The commissioners of Pitt for some time have been keenly interested in ways and means of improving their county government, and judging it by good business standards it seems to be more efficiently governed than any other county in the state of which I have any knowledge. If there are others better organized and more efficiently governed, I hope this address will call them to the front. I am informed that less than one percent of the legitimate taxes in Pitt county was uncollected in 1920. Therefore, the public burden is equally distributed. The commissioners have secured the services of a whole-time auditor, (he might be called county-manager just as well as county auditor,) who is the executive of the board. His duties seem to be as follows:

1. He, instead of the Register of Deeds, makes up the tax books for the year and holds a copy of these books in his office for the correction of errors, for checking against other departments, and for keeping up with all legitimate refunds. Therefore the income can be measured fairly accurately at the beginning of the year.

2. He superintends all buying for the county, keeps a record of the same, the prices paid, and the needs. Each department, therefore, can be kept within its legal requirements, and made to live within its income, unless an emergency arises. Then, of course, the commissioners can follow the law in meeting all such emergencies.

3. He audits all accounts presented to the commissioners for payment and checks them according to the provisions in the budget, and I am informed that the commissioners "can tell the financial condition of each fund in the county at a moment's notice, what proportion of the taxes have been collected, and what taxes are in arrears at any time."

4. The commissioners employed a man to work under the auditor, whose duties are to study the county's taxables and to ascertain how much is not listed. During the first two months of his services he put on the tax books over \$2,000,000 worth of property, some of which was real property that had not been listed in several years, and under good management this property will remain on the tax books. Of course, it is clear that the income is greatly increased and the burden of public support lighter on those who have heretofore paid their taxes. Such are the reforms that have been made in Pitt county during the past two years. I may add also that in the administration of the public school funds the same good business methods are employed, as the records in our office show.

Reform Principles

There are two principles contained in these reforms that should be noted.

First. The commissioners have separated the strictly executive functions of the board from the purely legislative. As a result they can devote their best energies to planning for the county's welfare and outlining the work of this executive officer.

Second. They have taken from the Register of Deeds and the sheriff certain functions that in many counties are seriously affected by political pressure, and placed them in the hands of an executive who can perform his duties without fear or favor.

Many of the defects in county administration are due to the fact that those who have in their custody the record of property values and those who receive the funds from the people are too often easily influenced by those on whom they rely for political support. Therefore these two functions should be removed as far as possible from party influences.

How They Work in Pitt

In taking the improvements in Pitt county as a good example of reforms in the right direction, suppose we apply some of the accepted principles of good government to them. Article I of our Constitution is called the Declaration of Rights. Section 8 says, "The legislative, executive and supreme judicial powers of government ought to be forever separate and distinct from each other." This distinction is fairly well maintained in the organization of our state government, and our judicial system

throughout is fairly well divorced from the other two divisions. But in county government, as a rule, it is difficult to tell in many cases which is the executive and which is the legislative.

Article VII of the Constitution says, "It shall be the duty of the commissioners to exercise a general supervision and control of the penal and charitable institutions, schools, roads, bridges, levying of taxes, and finances of the county, as may be prescribed by law." But section 14 gives the General Assembly power to modify this section. However, it still stands as the highest authority.

The Board of County Commissioners has then both legislative and executive functions. It may pass certain rules and regulations of a very broad nature that have the force of law. These, therefore, would be legislative acts. At the same time it acts as an executive body when attempting to carry out these rules and regulations, although the total time devoted to both may not exceed in many instances twelve days within a period of twelve months. This is perhaps long enough for their legislative duties, but certainly not long enough for their executive duties.

Moreover, after the commissioners pass rules and regulations governing the several departments of a county there is no central executive head continually functioning to see that the rules of the board or the laws of the state are obeyed. Therefore individuals or communities or classes that can bring the greatest pressure to bear on the board are sometimes the most fortunate, thus violating directly or indirectly Section 7 of the Declaration of Rights, which says that "No man or set of men are entitled to exclusive or separate emoluments or privileges from the community but in consideration of public services."

Pitt county has separated many of the executive functions of the county commissioners from their legislative ones by placing the former in the hands of an executive employed by them and responsible to them. If he is held to strict accountability, and no member of the board is permitted to interfere with his acts except as they may be reviewed by the whole board, it is reasonable to suppose that, if he is a competent man, Pitt county will be greatly benefited. The evidences justify this conclusion.

But under the old confused method, if ten percent of the people are exempt from taxation they are receiving emoluments and privileges not enjoyed by the other ninety percent. If towns and cities are spending the fines, forfeitures and penalties, they are using money a part of which belongs to the country people. If one department of government is receiving more than its legal share of the funds and the others are compelled to borrow as a result, one part of our population may be receiving benefits not enjoyed by the other part.

The provision in the Constitution that "It shall be the duty of the commissioners to exercise a general supervision and control" of the affairs of a county, is wise, and they should be responsible directly to the people. But when they as a board undertake to execute a number of rules and regulations and state laws, they cannot exercise the general supervision and control that this modern day demands. Therefore their duties should be legislative. They should select a competent executive to carry out their rules and regulations and the state law, and hold him responsible for their execution. I do not know whether he should be called an auditor or a business manager or by some other name. The name does not matter so much. There are counties today employing auditors who are merely book-keepers, and careless ones at that, while there are other counties employing auditors who are real executives and worth thousands of dollars to their counties in excess of their salaries. In fact, so far as I have been able to learn, the counties that have made the most progress are those that have the best auditors and I suspect their duties vary in different counties. Who can estimate the value of Auditor Holden of Wake County, and Auditor Orrell to New Hanover?

But an auditor with the duties usually assigned to him is not enough. We need a real executive with broad powers, and I do not believe it is necessary to increase the number of officials in

order to secure it. By a rearrangement of functions the county's business can be transacted by the same number of officials as at present. It will be necessary, of course, to increase the number of clerks in order to transact twenty times more business today than in 1900.

State Supervision

Finally it is the duty of the state to help the counties set up a standard of good county government. Governor Morrison in his fine passion to see North Carolina go forward along all lines has appointed a Commission to report to the next General Assembly a plan for the improvement of county government. We may look in vain through the statutes of the General Assembly for any plan or even a suggestion of a good form of organization. Therefore great good may result from the acts of this Commission if it brings together the best practice as well as the best thought and embodies them in a statute on county government as a guide to all public officials. However, it should be somewhat elastic until a complete form of good county government has been worked out and proven by actual practice.

But after a standard is set up it is the duty of the state to exercise supervision and require the counties to meet it. The State Bank Examiner closes a bank as soon as it reaches the danger line. And many a bank has been closed and the officials punished for doing less than certain county officials do with impunity. County officials, therefore, should be required by the state to meet a similar standard of safety. For example: suppose a bank should let a few of its depositors overdraw their accounts until the reserve is far below the amount required by law to meet the daily demands of the bank! Yet this is exactly what a number of counties do today. They permit certain de-

partments of government to take money as long as any may be found in the treasury, regardless of the amounts due those departments.

A system of traveling auditors under the jurisdiction of the State Auditor can easily tell whether the county's business is in safe hands. If it is not properly safeguarded the guilty officials should be removed at once, leaving to the Commissioners the power to fill the vacancy until the next election. Moreover, the State Auditor should be authorized to conduct an institute for all new officials who are ignorant of their duties and they should be allowed a reasonable time to qualify. But they should qualify! The duties and responsibilities of our officials are twenty-fold greater today than they were twenty years ago. Therefore the old methods of book-keeping and of managing county affairs will not suffice for this new day.

I am ambitious to see North Carolina the best governed state in the world. In order to be the best governed, it must have the best citizenship, and to have the best citizenship it must have the best system of schools—not the most costly, but the best. But when we consider how little has been done by the state to help the county expand and equip its organization to meet the new and increasing demands of the public, the wonder is not that we have many defects, but that we have worked out an organization as efficient as we find in many counties. There are evidences that the people are seeking for something better, that patriotic officials are giving of their time and money to make their counties respond justly to the needs of the people, and that heroic men and women in every section of our state are cooperating unselfishly for the glory of this old Commonwealth.

DOES NORTH CAROLINA READ?

Table showing (1) the combined circulation in North Carolina of The Progressive Farmer, Literary Digest, Ladies Home Journal, and Saturday Evening Post, on June 30, 1922, in each county of the state, (2) the number of inhabitants per paper, and (3) the rank of the counties.

In this study the average for the state is 26 inhabitants per paper. Seventy-seven counties fall behind this average. Mainly they are (1) the counties with large negro populations, (2) the remote rural counties, and (3) all the mountain counties, Buncombe and Henderson excepted.

L. R. Wilson, Librarian, University of North Carolina

Rank	County	No. papers	Inhabs. per paper	Rank	County	No. papers	Inhabs. per paper
1	Buncombe	5000	13	48	Anson	890	32
2	New Hanover	2967	14	52	Bertie	727	33
3	Mecklenburg	5310	15	52	Halifax	1344	33
4	Wake	4635	16	52	Harnett	849	33
4	Guilford	4846	16	52	Person	578	33
6	Moore	1211	18	56	Swain	384	34
6	Durham	2355	18	56	Sampson	1048	34
8	Catawba	1769	19	56	Camden	158	34
8	Orange	925	19	56	Alexander	359	34
10	Lee	659	20	60	Davidson	995	35
11	Alamance	1568	21	60	Currituck	206	35
11	Cumberland	1633	21	60	Hyde	240	35
11	Edgecombe	1809	21	60	Onslow	420	35
11	Richmond	1234	21	60	Pamlico	260	35
11	Rowan	2066	21	65	Tyrrell	134	36
16	Carteret	704	22	65	Polk	246	36
16	Forsyth	3523	22	67	McDowell	452	37
18	Chowan	460	23	67	Martin	570	37
18	Craven	1258	23	67	Surry	866	37
18	Iredell	1659	23	67	Warren	577	37
18	Pasquotank	772	23	71	Caldwell	529	38
18	Randolph	1366	23	71	Burke	609	38
23	Columbus	1244	24	73	Haywood	602	39
23	Henderson	769	24	73	Lincoln	457	39
23	Lenoir	1211	24	73	Macon	328	39
23	Vance	938	24	76	Transylvania	235	40
27	Beaufort	1266	25	76	Hertford	401	40
27	Duplin	1223	25	76	Franklin	669	40
27	Rutherford	1244	25	79	Hoke	277	42
27	Scotland	629	25	80	Johnston	1137	43
31	Montgomery	557	26	81	Jones	223	44
31	Davie	517	26	81	Stokes	472	44
31	Cleveland	1292	26	81	Cherokee	350	44
34	Pitt	1709	27	84	Yadkin	362	45
34	Stanly	1016	27	84	Brunswick	309	48
34	Wayne	1617	27	84	Greene	339	48
37	Robeson	1960	28	84	Jackson	280	48
37	Cabarrus	1220	28	88	Nash	777	53
39	Gates	363	29	89	Wilkes	607	54
39	Perquimans	382	29	90	Mitchell	202	56
39	Union	1242	29	91	Caswell	262	60
42	Wilson	1209	30	92	Clay	76	61
42	Washington	382	30	93	Watauga	216	62
42	Pender	491	30	94	Yancey	233	65
42	Northampton	762	30	95	Avery	146	70
46	Gaston	1667	31	96	Madison	281	71
46	Granville	861	31	97	Dare	61	84
48	Rockingham	1377	32	98	Alleghany	69	107
48	Bladen	619	32	99	Ashe	189	111
48	Chatham	742	32	100	Graham	26	187