

Your County Government ... And You

By CARSON BAIN

For North Carolina Association of County Commissioners

(Continued From Last Week)

Summary Of County Activities

So you see, public schools, public welfare, and public health activities take over 5 per cent of the total county tax rate in an average county. These services are available to all of the people in the county. The balance of the county tax rate goes to the court system, the register of deeds' office, and the sheriff; to the financing of regular elections; to agricultural extension work and libraries; to a variety of miscellaneous activities that vary from county to county; and to the administration of county government. Here again, most

of these services are available to and serve all people of the county.

The County Property Tax

Counties depend on property taxes to finance their activities. A strong and stable property tax base, therefore, is needed to finance county services. The counties of the state stand united against weakening this tax base with exemptions. If some kinds of property are exempted from taxation, it not only means that the exempted property receives free services. It also means that the cost of these services is shifted to other taxpayers.

A strong and stable tax base also means one where all prop-

erty is placed on the books and valued uniformly. If some property is placed on the books at a fraction of value, far below other property, it means not only that it gets a partial free ride, but also that its equitable share of the tax burden is shifted to other property. You can see that with the heavy financial burden counties carry, we cannot afford either to exempt property or to undervalue it.

Tax Listing and Assessing

Perhaps a brief mention of property tax listing and assessing will help you understand how it works.

Each board of county commissioners appoints a county tax supervisor. The tax supervisor is responsible for the listing and assessing of property for purposes of taxation. In December of each year, the tax supervisor, with the approval of the board of county commissioners, ap-

points list takers for each township. Every person owning property must appear before the list taker in his township in January and give the list taker an itemized list of all real and personal property that he owns.

The list taker, with the help of the taxpayer, determines a value for each item of personal property, attempting to place on each item a value equal to comparable property owned and listed by other taxpayers. Real property generally retains the value placed on it at the time of the last county-wide valuation of all real property. In case of improvements to real property or exceptional circumstances involving change in value, the real property may be reassessed. Periodically, all real property is revalued, generally with the help of expert property appraisers. No matter who places a value on his property,

each taxpayer has the right to appeal any decision as to the value to the board of county commissioners. The board hears these appeals in March of each year.

Revaluation Of Real Property

Let me explain the revaluation procedure. The 1959 General Assembly provided a brand new revaluation system. The legislation had been thoroughly studied and heartily endorsed by our Association, prior to its introduction. It required each county to revalue real property every eight years. The eight-year period was fixed with two things in mind. First, there is the substantial cost of revaluation, when done properly. Second, there is the fact that over a period of years, circumstances surrounding real property will change; some property will increase in value, while other

property decreases. Without revaluation, the tax burden shifts from property that becomes under valued to property that has been overvalued. To county officials experienced in the problems of revaluation, and the necessity for it as well as the cost, the eight-year period makes good sense.

Prior to revaluation, the county tax supervisor, subject of course to the board of county commissioners which appoints him, prepares uniform schedules of value. Each parcel of real property must be visited by competent appraisers and valued according to the schedules. This value is to be based on market value. A real property record is to be prepared, showing how the value of each parcel was arrived at. Finally, the board of county commissioners selects an assessment ratio, after consultation with officials of cities and towns in the county that must use the tax values fixed by the county. This assessment ratio may be 30 per cent, 33 per cent, 50 per cent, 70 per cent, or any ratio that the board of county commissioners chooses. It must then be applied to the appraised value of all real and personal property, and the resulting figure becomes the value for tax purposes.

Let me go back now to what the law calls the "competent appraisers" who must visit and value each parcel of real property. The law leaves to the discretion of the board of county commissioners who these people will be. Some counties have used local people, working under the supervision of the tax supervisor or a professional appraiser. Many counties, however, have found it hard to find competent local people. The competent ones have their own businesses which they cannot leave, and many hesitate to get involved in the valuation disputes that often arise. So a large number of counties in recent years have turned to professional appraisal firms.

These firms employ people who are usually professionally trained, experienced, and impartial. Sometimes it is said that they do not know local problems. But this can be taken care of in the development of the uniform schedules of value that must be used. These schedules can be developed with the help of advisory committees composed of local people, who do know local conditions. The people who serve on advisory committees do not get involved in the valuation of individual parcels, and as a result, competent local people are often willing to serve in this connection on a part-time basis.

How about the cost of a revaluation? Often it is assumed that the high cost of revaluation comes only with the employment of professional appraisal firms. Actually, much of the cost can be attributed to the requirement of the law that each parcel be visited and appraised. This individual appraisal is the only fair way, but

it means that a lot of time is involved. Whoever is hired to do a competent job will cost money, whether the person is a local person or someone from another county or state.

County Government Deserves Support

As I have talked to people over the state, I have found a lot of support for county government. The support comes from people who understand county government, what it is, and what its problems are—people who take an active interest in their county government. It is rare to find an informed person who is not interested. The constant grumblers seem to be those who understand the least and show the least interest.

County officials want their citizens to be informed about county government. They hope their citizens will be interested in their county government. They desire citizen support of county government. And they welcome constructive criticism when citizens have it to offer.

The motto of county commissioners could well be stated in this way: "If you are satisfied with your county government, tell your neighbors; if you are not, tell your county commissioners."

ADVANCE CLUB MEETS

On Monday the Advance Community 4-H Club had its monthly meeting at the community building. The meeting was called to order by the president, Jack Perry. The meeting was officially opened by saying the 4-H Pledge. Carolyn Bass read the devotional, followed by the Lord's Prayer. The secretary called the roll and read the minutes of the last meeting.

Two new members, Earl Jones and Barbara Bass, were reported. As a community project the 4-H members voted to beautify the community building grounds at the last meeting. This project was to include filling in the yard, arrange for better parking facilities and help with the planting of shrubbery. Mrs. Carlton Perry, adult leader, suggested that the club begins immediately on the beautification of the community building grounds. It was decided that the boys should meet at the community building Saturday morning at 9 o'clock to begin hauling dirt. The girls are to meet with Mrs. Carlton Perry at 11 o'clock to prepare sandwiches for the boys.

Harry Venters asked if Advance would like to appoint three or four people to attend the recreational workshop at Chowan Community Building on Monday, Tuesday and Wednesday night. Jack Perry, Kay and Nella Lowe and Zackie Harrell were elected to represent the club.

Mr. Venters gave a demonstration-talk about the importance of keeping accurate 4-H record books.

The meeting adjourned and Mrs. Carlton Perry served delicious refreshments. A recreational program followed the meeting.



BELK - TYLER'S of EDENTON WASHINGTON'S BIRTHDAY SALE!

ALL SALES FINAL... NO EXCHANGES... NO REFUNDS

BOYS' GRAB TABLES

Our buyers were fortunate to be able to buy the entire closeout line of children's slightly irregular children's wear items from the Robville Manufacturing Company! This big shipment includes little boys' shirts... little boys' dress pants... and little boys' sport coats up to size 10! It also includes dress style boxer short pants!

Each item with values from \$1.99 to \$8.99 each! Slight imperfections... but real bargains!

50c - \$1.00 - \$2.00

CHILDREN'S GRAB TABLES

Our buyers were fortunate to be able to buy the entire closeout winter line of children's wear from the famous make "Chick-N-Chuck" children's wear factories! This tremendous group includes corduroy overalls... corduroy pants and jacket sets... flannel shirt and lined poplin pants set... and many other items too numerous to mention! Sizes 1 to 3 and 3 to 6X! For boys and girls!

Values from \$1.99 to \$6.99 each! Buy now and save!

\$1.00 - \$1.25 - \$2.00

4 by 6 Foot Size Textured Rugs

A giant size fine piece of carpet for the home! Can be used in any room in the house! Assorted colors! At this price stock up now—save!

values to \$14.99 ea. **\$7.00**

BOYS' SHORT SLEEVE Sport Shirts

Slightly imperfect sport shirts in sizes 6 to 16 years in cool summer fabrics that are ideal for the months ahead! Washable fabrics! Grab a group now at this low price!

values to \$1.29 each **75c**

Boys' Shirt And Lined Pants Set

You can't afford to miss this tremendous value in children's wear! It is made with a flannel sport shirt and a flannel lined poplin pair of boxer pants. Sizes for the little tots!

values to \$3.99 set **\$1.25**

Ladies' Summer Gowns

Take your pick of summer gowns and other cool sheer fabrics! Not all sizes but values from \$2.99 to \$4.99 each!

\$1.25

Boys' Slight Imperfect Sport Coats

A sensational group of slightly imperfect sport coats for the little boys from sizes 3 to 10 years! Lots of pieces in some sizes... and small lots in other sizes! Ideal for Easter and the summer months ahead!

VALUES TO \$8.99! **\$2.00**

Women's House Dresses

Take your pick of a small lot of dresses in assorted sizes! Values to \$2.99 each! Save big money here!

\$1.50

Men's Slight Irregular Work Shirts

A tremendous value in men's cotton twill work shirts in the colors of khaki and grey! These are slight imperfections in most all sizes! Now's your chance to stock up on your needs at this low price!

VALUES TO \$2.59! **\$1.50**

Women's Beach Shorts

Famous Blue Bell beach shorts for the girls and women in a variety of styles and sizes! Take your pick, values to \$2.99.

\$1.00

Men's Dress Shirts

Take your pick of slightly damaged dress shirts in most all sizes! Still a lot of good wear in these shirts. Values to \$2.99!

\$1.00

Kids' Sport Shirts

Sizes 2 to 6X in slight imperfect sport shirts for the little boy! Values to \$1.00 each!

50c

Ladies' Beach Shorts

Higher priced beach shorts made by famous Blue Bell that usually sell up to \$3.99 each! A variety of styles, sizes!

\$1.25

Ladies' Winter Hats

Our entire stock of winter hats for ladies must go now at this price! Values to \$3.99!

50c

Assorted Sofa Pillows

Take your pick of a small lot of pillows that will sell fast at this low price! Stock up now!

50c

Boys' Union Suits

Cozy warm union suits in odd sizes for the boys! Values to \$1.29 each. Plenty of time left for wear this year!

75c

MEN'S SPORT SHIRTS

Slightly imperfect sport shirts for the men in fabrics that usually sell from \$1.29 each to \$2.99 each! You'll want to be down early when the doors open to take advantage of this big group!

usually sell from \$1.29 to \$2.99 each **75c**

BOYS' DRESS SHIRTS

Here's the real bargain group of slightly imperfect dress shirts for boys! Most all sizes in wash and wear fabrics! Real terrific bargains! Save big money on these shirts!

values to \$1.99 each **\$1.00**

Boys' and Girls' Apparel GRAB TABLES

Rush down... be here when the doors open... there are grab tables loaded with wearing apparel for the boys and girls at real bargain prices! We've cleaned house of all Fall and Winter goods and they must be sold now!



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