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# REPORT

State of North Carolina—  
Henderson County.

To the Honorable Board of Commissioners of Henderson County:

In compliance with my contract of July 26th, 1909, and following the instructions of your Honorable Board, I have audited the books and accounts of Henderson County, and herewith beg to report on the work as follows:

### TAX COLLECTOR.

It being your original instructions that the audit should cover a period of two years, next preceding this year, I began the work in the Tax Collector's office for the year 1907.

The errors in the checking were numerous, including the omission of one whole page from the Mills River Township and carrying an omitted charge of \$477.21. It then appeared necessary to go back and check the books for four years and your Board so instructed me. This was done in order to cover the entire term of office of the (then) Tax Collector. The original drafts containing full details of the various errors and delinquencies are filed with this Report and become the property of your Honorable Board. I will, therefore, not go further into detail than to state that it was decided to make settlement with the Tax Collector for the year 1908 upon the face of the books as corrected and revised, and embrace into one other settlement all of the errors and discrepancies found on the books for 1905, 1906 and 1907. This we have endeavored to do.

The books for the year 1908 as posted show a balance due the County by Tax Collector of \$8,229.40, on which is a credit for Claims turned in to the County Treasurer of \$1,814.58, leaving a net balance of \$6,414.82 due Henderson County for 1908.

I file with this Report a statement of Delinquents, Discoveries and Errors, (Exhibit A), which shows that there remains a balance due the County by Tax Collector of \$10,697.13, on which he is entitled to a credit for all unpaid Delinquents for the years 1905, 1906 and 1907, a list of same to be furnished your Board and said list to correspond with Delinquents as per Tax List Books for these year on file in the office of Tax Collector. The balance, if any, after deducting these credits, to be paid to the County in cash.

I will state in this connection that many of the errors and some seven or eight hundred dollars of the discrepancies charged to the Tax Collector, (as per Exhibit A), were not directly the fault of his office, but resulted from carelessness in the office of the Register of Deeds in making up the Tax Lists for 1905-'06-'07 from which he was to make collections. This is shown by reference to the items in the account against the Tax Collector indicating a balance of \$10,697.13.

I wish to state further that, in my opinion, a great part of your trouble has arisen from an utter lack of system in compiling your Tax Lists and in collecting and accounting for the Taxes in the Tax Collector's office.

Delinquent Taxes were entered on the Tax Lists, but were not footed and charged to Tax Collector. At the close of each year he turned in and was charged with what he had collected according to his books, but no list of unpaid delinquents was filed as should have been done in compliance with the law as well as estab-

lished business sense.

Discoveries were not entered on the Tax Lists at all, but were reported and charged as per Tax Collector's books. These also should be entered and footed so that the Tax List shall be a full and complete record of State and County Revenue for the year according to the law.

Payments of Taxes were not credited on Tax Lists giving dates of payments as they should be, but were entered upon a "Ledger" or "Cash Book," both Debit and Credit. These books have never been added up and for the years 1905, 1906, 1907, quite a number of the leaves are missing from each book, so that no accurate checking of the amount of money received could be made. The missing pages from Cash Books have been noted in front of each book, giving page numbers. I have used my best efforts to get the figures as nearly correct as possible.

In order to carry forward the system suggested in this Report and following the instructions of the Chairman of your Board, I have obtained and placed in the hands of the incoming Tax Collector a Cash Book with four columns to the page, — headed respectively, "Tax List," "Delinquents," "Discoveries," and "Sundries." Every cent of State or County revenue paid to the Tax Collector should be entered at once upon the left hand page of this book and the amount placed in the proper column. Then when the settlement day comes around, you gentlemen have a full and complete record of all his money transactions and thereby avoid difficulty in effecting the settlement. In addition to this the Tax Collector is in position at any time during the year to give your Board correct information as to what sums of money have been paid on List Taxes, Delinquents, Discoveries, etc. This information, of course, is essential, in order that your Board may look after the finances of Henderson County intelligently and properly.

The original Tax Lists are made up and figured on loose sheets and heretofore the copy of Tax List book furnished the Tax Collector has not been checked and verified. It must be clear to each of you that it is absolutely necessary that the man who collects your Taxes should have a correct list of the names and amounts to be collected.

I have explained to the Register of Deeds how this work could be greatly simplified and accuracy more nearly secured by carrying Polls in a separate column and distributing them in one amount at the end of each Township list. This would require but a fraction of the time consumed in figuring the Polls separately and would give an accurate balance on them you do not appear to have under the present method.

I call the attention of your Board to another matter. It appears from the records that the Delinquent Lists in your County are altogether too large, amounting in some instances to approximately ten per cent of the aggregate. I am of the opinion that such steps as are necessary should be taken to place a great part of this property on the regular lists and thus avoid the risk and tangle that has heretofore existed in your delinquent Taxes. Reference to the Delinquent Lists for the years 1905, 1906, 1907 and 1908 will disclose the fact that properties of considerable value have been handled in this careless and unbusiness-like manner.

In the Tax List for the year 1905, I find an error in the Assessment against J. P. Rick-

man in the Hendersonville Township as follows:

Am't of Levy, \$39,980  
Am't of Taxes paid...\$531.01  
Am't should have been 592.64

Am't under-payment...\$ 59.63

This sum has not been included in the Statement of errors against the former Tax Collector, and therefore should be entered upon the Tax List for 1909, charged to the present Tax Collector and an effort made to collect this amount due Henderson County.

Since writing the above report, the Board of Commissioners and Finance Committee have effected a settlement with former Tax Collector on the Delinquents and Errors for 1905, 1906 and 1907, whereby he agrees to pay the County the sum of \$2,082.05 in cash, and turns in a list of unpaid delinquents amounting to \$8,700.16. I feel sure that several hundred dollars can be realized for the County out of this List, if it is properly handled. The lists for 1908 turned in for credit also likely have various amounts on them from which the County will be able to realize. Add these to the above amount, also the sum of \$6,414.82, the net balance due the County for 1908 and a fair idea may be obtained as to how much the Board of Commissioners have gained for Henderson County as a result of this Audit. In addition you have the advantage of properly systematizing your accounts and keeping them in better shape in the future.

In regard to cash payments on Delinquent Taxes, I call the attention of your Honorable Board to the following facts and figures brought out by this Audit of the County Books:

For the year 1908, there were charged to the Tax Collector the full amount of Delinquents, \$2,761.83. The list of unpaid Delinquents turned in by him for credit was \$984.66, leaving a balance of \$1,777.17 received in cash by Henderson County.

For the years 1905, 1906 and 1907, the County received for Delinquents and Errors \$2,082.05. Deduct the amount of errors, \$849.23, and it will be seen that the amount realized on Delinquent Taxes for the previous three years was \$1,232.82, as against the sum of \$1,777.17 for the year 1908. In addition to this there had been turned previously in for the three years about \$1,000 on Delinquents.

### REGISTER OF DEEDS.

The records of this office for the years 1907 and 1908 have been audited and found correct.

The only revenue that accrues to the State and County comes from Marriage Licenses: For 1907, the amount paid over was \$280.00, and for 1908, it was \$312.00. By comparing the revenue received from the different offices in Henderson County it will be readily seen that the sums collected through the Tax Collector's office will aggregate at least 97 per cent. of the County's total revenue—probably even more. This much in explanation of the fact that a great part of the time of the Audit has been consumed on the books of Tax Collector.

Continued on last page

### Kills Her Foe Of 20 Years.

"The most merciless enemy I had for 20 years," declares Mrs. James Duncan, of Haynesville, Me., "was Dyspepsia, I suffered intensely after eating or drinking and could scarcely sleep. After many remedies had failed and several doctors gave me up, I tried Electric Bitters, which cured me completely. Now I can eat anything. I am 70 years old and am overjoyed to get my health and strength back again." For Indigestion, Loss of Appetite, Kidney Trouble, Lame Back, Female Complaints, its unequalled. Only 50c at The Justus and unter's P pharmacy.

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