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SUPREME COURT RULING AFFECTS THIRTY COUNTIES

Tax Anticipation Notes Cannot Be Issued For Certain Purposes

TWO TEST CASES TRIED

By M. R. DUNNAGAN

Raleigh, July 8.—Probably not more than 30 of the 100 counties will suffer from the decision of the North Carolina Supreme Court Thursday which said in effect that a county's expenditures which previously were not for "special purposes" cannot be for special purposes in the present economic emergency, and, therefore, cannot be funded as notes for special purposes.

This is the important tax case, placed before the court recently in two cases, one from Durham, the other from Duplin county, striking at the constitutionality of the Local Government Act of the 1931 General Assembly. In both cases, tax anticipation notes were issued for general county purposes, the counties seeking to fund them under the legislative act, when the revenues anticipated did materialize.

The constitutional limit of taxes to be levied for general county purposes is 15 cents on the \$100 property valuation, while additional taxes may be levied for "special purposes" which must be necessary purposes, in which schools, roads, erecting new courthouses, jails or county homes, are included.

Chief Justice W. P. Stacy; writing the unanimous opinion, does not say the act is unconstitutional. "The General Assembly," he writes, "declares that an emergency exists by reason of the present extraordinary financial condition prevailing in the counties of the State and gives its special approval for the levying of taxes to the fullest extent permitted by the constitution for the purpose of paying bonds and notes issued to fund or refund or renew indebtedness of the counties now outstanding or incurred before July 1, 1931, and declares that the payment of such bonds and notes shall constitute a special purpose."

"But this does not purport," he continues, "to convert notes issued for a deficiency in the general county fund into notes for special purposes. If it does, then to this extent the act runs counter to the organic law, for the Legislature is without power to suspend the constitution even in times of stress. The Constitution is the protector of all the people. It stands as their shield and buckler in fair weather and foul; and in periods of panic and depression, it is to them 'as the shadow of a great rock in a weary land, a shelter in the time of storm.'"

"When an act of the Legislature is susceptible to two interpretations, one constitutional and the other not, the courts will adopt the former and reject the latter, as the presumption is in favor of its validity."

Chief Justice Stacy states that this case apparently falls into classes listed as "to supplement the general county fund, or to provide for a deficiency therein, or to take up a note in bank and other current expenses, or to borrow money for the necessary expenses of the county and provide for its re-payment, which we have said was not for a special purpose" within the meaning of Art. V, sec. 6, of the Constitution.

The act does not relate to cities and towns, but only to counties, and to probably 30 of these in the State, according to Charles M. Johnson, director of Local Government. The decision will not adversely affect the credit or notes or bonds of any of the counties, except as to the notes involved, Mr. Johnson believes, expressing the hope that those involved will be able to get out of their present difficulties without serious trouble.

Supreme Court Closes

The North Carolina Supreme Court had cleared its slate of all cases except three when it handed down a batch of 131 opinions July 2 and brought to an end the spring term of the court. Last summer 30-odd cases were held over and opinions rendered during the fall term, and for several years the number has been larger than will go over this summer. The small number is due in part that only one case, arising under the acts of the 1931 General Assembly, the tax case, came before it during the spring term.

The court will meet August 24 to give the semi-annual examination to applicants for licenses to practice law in North Carolina, and will convene for the fall term of court August 31.

(Continued on page eight)

Miss Ida Bell Killed When Car Overturns

Norfolk, July 4.—Miss Ida Richardson Bell, 21, of Charlotte, N. C., week-end visitor at the home of her sister Mrs. John H. Hardin, at Ocean View, was fatally injured this afternoon at about 3:30 o'clock in a car in which she was a passenger and driven by Miss Eleanor Robinson, of Norfolk, got out of control and turned over in a ditch on the London Bridge road.

Her sister, Miss Nancy Bell, 20, and Sidney Tomlinson 20, of High Point, N. C., also passengers in the car, were severely injured, while Vereen Bell, 19, of Cario, Ga. owner of the car and fiancée of the fatally injured girl, Miss Robinson, and Arch Baker, of Jacksonville, Fla., escaped injury. All were passengers in the car.

According to police, the three girls were in the front seat of the car, a sport coupe, and the boys, all summer students at Davidson College, were in the rumble seat. It was alleged that Miss Robinson turned around to say something to one of the boys and that when she turned back the car was on a curve. She is said to have attempted to keep the vehicle under control, but it swerved into the ditch beside the road and turned over. The injured were brought to a hospital here where Miss Bell died about two hours later.

Miss Bell was the daughter of Mr. and Mrs. Douglas Morton Bell, formerly prominent Norfolk residents, who moved to Charlotte about three years ago.

Miss Ida Bell referred to above was the granddaughter of Mr. B. A. Bell of Beaufort. She has visited here and was well known by many people here. A telegram received yesterday by Mr. Bell stated that Miss Nancy Bell who was severely injured has improved very much and will probably recover.

CAMP GLENN NOW IS A BUSY PLACE

Annual Encampment In Progress; More Than 1000 Men In Camp

The tenth annual encampment of the 120th Infantry is now in progress at Camp Glenn, the regiment having arrived Sunday. Col. Don Scott is in command of the regiment with Lieut. Col. John Manning second in command. Some 1200 officers and men are in camp.

The routine work of the encampment has gotten under way and for the rest of the two weeks the soldiers will be having a strenuous time. Drilling, target practice and policing the camp all mean hard work. These duties go on every day. A considerable number of recruits are in the camp and they are receiving the attention of serious minded corporals and sergeants as well as commissioned officers. Except for some minor complaints such as sunburn, sore feet, stomach aches and the like the men are in good health. Major W. C. Goley of Graham is chief medical officer of the regiment.

It is not all work at the camp though by any means. Boxing matches, clog dances and games of various sorts furnish amusement. The men are also allowed time to go surfing, fishing and attend the dances at the hotels and beach. For many of the men it is about the only vacation they have during the year and they seem to get much pleasure out of their trip to the coast.

New Superintendent Of Schools Elected

Carteret county's new Superintendent of Schools is J. G. Allen former Superintendent of Schools in Onslow county. Mr. Allen was elected Monday at a meeting of the County Board of Education. He was selected from a list of possibly a dozen applicants. The board had made investigation as to his fitness for the position and feel that they have secured a capable man.

The salary of the superintendent, which was \$3600 last year, is now \$2500. This is in accordance with the State's schedule for superintendents and the News understands that it is based on population. The bill passed by the recent session of the General Assembly provided for a reduction in the salaries of school superintendents and teachers. Mr. Allen who is married and has one child, a son about six years old, will move his family to Beaufort at once and will assume his new duties immediately.

LESS MOTOR CARS TRUCKS INCREASE

Whole State Shows Decrease in Cars; Carteret County Does Too

By M. R. DUNNAGAN

Raleigh, July 7.—North Carolinians had 47,113 fewer automobiles this July than they had a year ago, but had 3,000 more motor trucks this year than they had a year ago, and 354 fewer motorcycles, the quarterly count made by Sprague Silver, director of the Motor Vehicle Bureau, shows. The automobiles now number 319,032, as compared with 366,145 a year ago; 54,242 motor trucks now as compared with 51,242 a year ago, and 765 motorcycles now as compared with 1,119 a year ago.

The count is made by counting so many cards in the file and measuring them, then measuring those for each county and for the entire state, and figuring the number, which is not absolutely accurate, but within at most a dozen of the actual count.

Rarely is a county found that shows an increase this year over last, most of them reflecting the economic status with a drop in number. The average of automobiles per county is about 1,120, of trucks about 542 and of motorcycles is less than eight.

Carteret county, the records show, had 1050 automobiles and 330 trucks on July 1 this year, as compared with 1130 automobiles and 250 trucks on July 1, 1930. Owned by non-residents, but registered here, were 2,525 automobiles and 825 trucks last year, as compared with 3,450 automobiles and 270 trucks this year, throughout the State.

UNFAVORABLE REPORT ON WATERWAY IMPROVEMENT

The News has received notice from the office of the division engineer of the U. S. War Department at Norfolk that an unfavorable report has been made on the proposition to improve the waterway connecting Core Sound and Beaufort Harbor.

The adverse report is based on the grounds "That any increase in commerce and resulting savings would not justify the probable cost of annual maintenance. Any interested parties who wish to take an appeal from this decision may do so by addressing the Board of Engineers for Rivers and Harbors, Washington, D. C."

MRS. W. S. ROBINSON INTERRED HERE TODAY

After an illness of several years, and which became critical about six weeks ago, Mrs. Susie Poole Robinson, wife of William S. Robinson, died yesterday at her residence on Craven Street. The funeral was held this morning from St. Paul's Episcopal Church of which church she was a member, conducted by the Rector, J. A. Vache, and interment was in the Poole burying ground, adjoining Ann Street Cemetery. A full vested choir sang "Lead Kindly Light" and "Peace Perfect Peace" at the church and "Abide With Me" at the grave. Mrs. Mayard Taylor, san by special request of the family "One Sweetly Solemn Thought." Pallbearers were M. S. Snowden, Henry Norcom, W. G. Mebane, W. A. Mace, J. T. Beveridge, J. A. Hornaday, T. M. Thomas, Jr., Blythe Noe, C. E. Case, C. W. Thomas.

Mrs. Robinson was about fifty-five years of age. She is survived by her husband William S. Robinson, three children, Carolyn of Washington, D. C., Steve and William of New York City, by a sister, Mrs. C. A. Clawson of Beaufort and four brothers, Dave Poole of Washington, D. C., Steve of Phoenix, Arizona, Will of California and Jim of Louisiana. None of the brothers were able to be here for the funeral. Mr. Dave Poole had just returned to Washington after having been here for some days, being called on account of his illness.

Mrs. Robinson had many friends in Beaufort who will mourn her passing. She, up to the time of her illness, was active in church and U. D. C. work. She was neighborly and kind to all. A profusion of beautiful flowers were sent by friends.

DAVIS CHURCH STEEPLE STRUCK BY LIGHTNING

For the second time in three years the steeple of the Missionary Baptist Church, at Davis was struck by lightning Sunday afternoon about one o'clock. There was no one in the church at the time. Damage was done amounting to about three hundred dollars. The steeple was torn completely to pieces. The loss so a reporter for the News was told, is covered by insurance.

CITY GOVERNMENT CHANGES HANDS

First Session of New Board Rather Short; T. M. Thomas Jr., Elected Clerk

The government of the town of Beaufort is now in new hands, the transfer from old to new having taken place Monday night. There was very little formality in making the change and only a short time was required to do it.

The members of the former Board of Commissioners present were Commissioners Chaplain, Rumley and Willis. Mayor Taylor called the board to order and asked if it had anything to do before it went out of office. The first thing done was the reading and approving of a few bills. Then the matter of the contract which the city had with the Utilities and Engineering Management Company of Charlotte to sell the water and light plant was considered. After some discussion a resolution was passed to cancel the contract.

J. P. Betts having resigned as a member of the board of trustees of the Beaufort Graded School it became necessary to fill the vacancy. The name of Julian Hamilton was put in nomination and he was unanimously elected. Then after a few words from City Attorney M. Leslie Davis and City Clerk T. M. Thomas Jr., expressing their appreciation of cooperation shown by the board adjournment sine die was taken.

The new board met immediately after the former board adjourned and proceeded to do business. Mayor Taylor presided over the meeting. The members of the board, who are Seth Gibbs, Jack Parkin, D. W. Glover, F. L. King and James Rumley were all present.

The first official act of the new board was to elect a clerk and on motion of Commissioner Gibbs, T. M. Thomas Jr., was unanimously elected to fill this position. A motion was passed instructing the Mayor and Clerk to sign some renewal notes and send them to Raleigh for the approval of the Local Government Commission.

Three applications for positions in the police force were read but not acted on. They were from D. M. Jones, Gherman Holland and George W. Styron. The board decided to postpone the election of City Attorney and other officials for a few days. The hour of meeting was fixed at 7:30 P. M. and then the board adjourned subject to the call of the Mayor.

SEVERAL CONVICTIONS IN COUNTY RECORDER'S COURT

One defendant was sentenced to the roads and fines were imposed on several in the County Recorder's Court Tuesday.

For assault on a female Lib Bell Davis, colored youth of Morehead City, was given sixty days on the roads.

L. D. Phelps charged with reckless driving entered a plea of nolo contendere. Prayer for judgment was continued for twelve months, defendant to pay costs and if he fails to do so he is to do sixty days work on the roads.

N. N. Winfield, public drunkenness, guilty, judgment suspended on payment of costs. In default thereof he is to spend 30 days in jail.

Sam Morris and Myrtle Hall, colored, possession and transportation of liquor. The woman was acquitted and Morris was convicted. He must pay \$25 and costs or do a sixty days road sentence.

James B. Conyers, worthless check, case continued.

A. D. Whitfield, giving worthless check, case continued to next Tuesday.

A. B. MORTON WINS CAR

The Ford roadster given away by the Loftin Motor Company was won by Mr. A. B. Morton of North Harlowe. The drawing for this prize took place Saturday afternoon and out of some 40,000 tickets one with Mr. Morton's name on it won the car.

BAPTIST PICNIC TODAY

The annual picnic of the First Baptist Church was held today at the beach, with a good crowd attending. Despite the occasional showers every one enjoyed themselves. The large and exceptionally delicious lunch added much to the festivity of the day.

Lester Bolding, former freshman coach at the University of North Carolina, has been coach at Greensboro High School for a couple of years.

County Calendars Are Fixed For Two Years

By M. R. DUNNAGAN

Raleigh, July 6.—The court calendars for North Carolina, showing all in each of the 100 counties from July 1, 1931 to June 30, 1933, except those called during the period as special terms, has been completed by Henry M. London, legislative reference librarian, and is being sent to judges, clerks of court and others interested in the terms.

The calendar shows what judge will preside, whether the courts will last for one, two or three weeks, whether they are for trial of civil or criminal or both classes of cases and whether special judges will have to be assigned, since some of the terms were ordered by the General Assembly and conflict with other terms in the district.

The schedule of hearings of the various districts in the N. C. Supreme court, the times and places of meetings of Federal courts and of the Fourth District, U. S. Circuit Court of Appeals, are also shown.

Carteret county courts will be presided over by Judge N. A. Sinclair this fall, Judge E. H. Cranmer next spring, Judge W. C. Harris during the fall of 1932 and Judge Henry A. Grady the spring of 1933. The calendar of the Carteret courts for the next two years follows:

Fall of 1931, October 19, one week mixed; December 7, one week civil; spring 1932, March 14, one week mixed; June 13, one week mixed; fall 1932, October 17, one week mixed; December 5, one week civil; spring 1933, March 13, one week mixed; June 12, one week mixed.

Fourth of July Crowd Smaller This Year

Last Saturday the fourth of July, was observed in this county about as the fourth usually is. In Beaufort the banks closed and the postoffice and custom house did also. As the fourth came on Saturday this year the merchants did not close and a few of them took a half holiday Monday instead. Saturday afternoon a fairly good sized crowd went to West Beaufort either to ride in the airships to see the stunts of the aviators.

A good many people from up the State came down for the week end but the crowd at Atlantic Beach during the day appeared to be much smaller than it was last year. The parking space there, which last year was packed with cars, was not half full this year during the day time. At night a larger crowd of county people and out of the county visitors were on hand for the fireworks and the dancing. The hotels and boarding houses in Beaufort and Morehead City had a fairly good patronage over the week end. Water melons as usual, from the Bogus Sound section, made their appearance, but owing to a rather dry and cool spring they were not so plentiful as they have been some years.

YOUTH HELD FOR COURT FOR LARCENY OF CAR

Only one case was tried by Mayor Taylor Friday afternoon in City Police Court. The defendant was Duffy Arnold 17 year old youth charged with the larceny of a car several weeks ago that belonged to J. F. Duncan Jr. Arnold gave himself up to the police at Faison a few days ago and was brought here for trial. He was bound over to Superior Court and being unable to give bond was put in the county jail. The other youth who was with Arnold at the time the car was stolen was taken shortly afterwards and returned to the State training school at Rocky Mount.

BEAUFORT FANS WITNESS BIG LEAGUE GAMES

A group of Beaufort baseball enthusiasts were in Washington several days this week attending the series of games between Washington and the Philadelphia Athletics. The Beaufort delegation pulled for Washington and as Philadelphia went out of three they were not altogether pleased. However they all say that they had a fine trip. Those who went to Washington were Calvin Jones, G. W. Duncan, P. R. Bell, Fred Hooper, C. H. Bushall, R. B. Wheatly, Rex and Charles Wheatly.

NEW AMBULANCE PURCHASED

The firm of Adair and Rice of Beaufort, morticians, have recently added to their outfit a very handsome Buick ambulance. This vehicle is equipped with all modern devices and will be used for carrying patients to and from the hospitals.

LENGTHY SESSION OF COUNTY BOARD HELD THIS WEEK

Many Matters Required Attention; Bond Attorney Craven Consults With Board

TAX COLLECTOR APPOINTED

The Board of County Commissioners was in session three days this week and with one thing and another had a busy time of it. The first day was given to business of a more or less routine nature and Tuesday and Wednesday the board sat as a Board of Equalization to hear complaints from persons who wished to have changes made in the valuation of their property. A large number of such requests were heard.

Attorney Bruce Craven of Trinity, N. C. of the firm of Craven and Craven bond attorneys, was present at the opening of the session and told the board what progress had been made in the matter of refunding certain of the county's debts.

The plan is to issue \$800,000 worth of bonds and give these to creditors in exchange for notes which they hold against the county. Mr. Craven said he had been in correspondence with all of these creditors and that practically all of them seemed willing to exchange their notes for bonds. Two of the largest, George S. Eyer and the Chase National Bank are in New York City and Mr. Craven said he was going to see them within the next few days. Of the proposed bond issue \$300,000 is to be used to retire other bonds that will fall due in the next few years. No new debt is to be created, the plan is simply to extend the time of payment over a longer period so as to make the burden easier on the taxpayers.

The board passed a motion to advance Mr. Craven \$600 on his contract which sum is to be used to pay for printing the bonds and paying his expenses to New York. If the bonds are issued the State Treasurer will exchange them for the old securities. Matters of county finance now are under very strict supervision by State authorities.

The matter of asking Governor Gardner to call a special session of court to try what are commonly referred to as the "county cases" was taken up by the board. After some discussion it was decided to ask the Governor to order a special term of court to start on the 10th of August or as soon thereafter as practicable. A motion to this effect was passed.

The office of County Tax Collector which was created by an act of the recent General Assembly was considered by the board and resulted in the election of Alvah Hamilton of Morehead City. There were ten applicants for the position. The voting was done by written ballot and no one knows exactly how the commissioners voted but at any rate Mr. Hamilton got a majority. The vote was announced by Commissioner Chadwick. The office of County Welfare Agent was not considered and that position remains vacant.

The board was not bothered this time with the usual road delegations. The County was instructed to pay list takers in accordance with lists as made-up. Mrs. T. B. Willis of Harlowe (Continued on page five)

TIDE TABLE

Information as to the tides at Beaufort is given in this column. The figures are approximately correct and based on tables furnished by the U. S. Geodetic Survey. Some allowances must be made for variations in the wind and also with respect to the locality, that is whether near the inlet or at the heads of the estuaries.

High Tide	Friday, July 10	Low Tide
3:28 A. M.		9:15 A. M.
4:02 P. M.		10:21 P. M.
Saturday, July 11		
4:20 A. M.		10:05 A. M.
4:51 P. M.		
Sunday, July 12		
5:11 A. M.		11:12 A. M.
5:41 P. M.		10:53 P. M.
Monday, July 13		
6:00 A. M.		12:02 A. M.
6:27 P. M.		11:43 P. M.
Tuesday, July 14		
6:48 A. M.		12:49 A. M.
7:14 P. M.		12:32 P. M.
Wednesday, July 15		
7:35 A. M.		1:35 A. M.
8:01 P. M.		1:22 P. M.
Thursday, July 16		
8:23 A. M.		2:22 A. M.
8:47 P. M.		2:13 P. M.