

# Auditor's Report

Elizabeth City, N. C.  
 To the Honorable Board of County Commissioners of  
 Pasquotank County, North Carolina,  
 Gentlemen:

I hereby submit to you my annual report for the  
 year ending November 30th, 1923.

**SHERIFF'S ACCOUNT**  
**Statement of 1922 Listed Taxes Charged to**  
**Sheriff December 1st, 1922.**

General County Fund	\$ 18,916.08
County Road Bonds—Sinking Fund	32,075.79
General Road Fund	9,882.15
General Road Fund—Floating Debt	3,563.24
General School Fund	51,348.23
Elizabeth City Special School	3,833.80
Newland Special School	2,468.56
Weeksville Special School	2,704.74
Providence Special School	402.58
Okisko Special School	22.55
Nixonton Special School	272.09
	<b>\$125,489.81</b>

**Pick Up Taxes For Year Ending**  
**November 30th, 1923.**

Amount Due General County Fund	\$ 1,523.73
Amount Due County Road Bonds—Sinking Fund	2,607.87
Amount Due General Road Fund	696.31
Amount Due General Road Fund—Floating Debt	313.74
Amount Due General School Fund	3,906.36
Amount Due Elizabeth City Special School	139.17
Amount Due Newland Special School	3.65
Amount Due Weeksville Special School	7.91
Amount Due Providence Special School	156.79
Amount Due Okisko Special School	37.43
Amount Due Nixonton Special School	1.58
Amount Due Feed Fund	240.85
	<b>\$ 9,635.33</b>

**B & C License Taxes**

Amount Due Sheriff (Collecting \$315.00 State B License Taxes @ 5 per cent)	\$ 15.75
Amount B License Taxes Due State	299.25
Amount Due Feed Fund (Collecting \$166 State C License Taxes @ 2 1/2 per cent)	4.11
Amount C License Taxes Due State	161.86
Amount Due Sheriff (Collecting \$1,606.25 County B License Taxes @ 5 per cent)	\$ 80.31
Amount B License Taxes Due County	1,525.94
	<b>\$ 2,087.25</b>

**Fees Collected By Sheriff**  
**\$ 935.17**

Total 1922 Listed Taxes, Pick Up Taxes, B & C Taxes and Fees For Serving Papers Charged to Sheriff **\$138,147.56**

**Credited By Dead, Error and Removal List.**

Amount Charged to General County Fund	\$ 482.91
Amount Charged to County Road Bonds—S. F.	642.36
Amount Charged to General Road Fund	318.39
Amount Charged to Gen. Road Fund—F. Debt	79.87
Amount Charged to General School Fund	1,779.01
Amount Charged to Eliz. City S. School	56.85
Amount Charged to Newland Special School	10.80
Amount Charged to Weeksville Special School	10.30
	<b>\$ 3,380.49</b>

Balance to be Accounted for by Sheriff—\$134,767.07  
 Paid by Sheriff to County Treasurer for Collections, 1922 Listed Taxes, Pick Up Taxes, B & C License Taxes and Fees For Serving Papers as Follows:

State Fund, B License Taxes	\$ 299.25
State Fund, C License Taxes	161.86
	<b>\$ 461.11</b>
Gen. County Fund, 1922 Listed Taxes	17,772.29
Gen. County Fund, Pick Up Taxes	1,523.73
Gen. County Fund, B Taxes	1,525.94
Gen. County Fund, Sheriff Fees Col. B Taxes	96.06
	<b>\$ 20,918.02</b>
County Rd. Bonds—S. F. 1922 Listed Taxes	30,307.89
County Rd. Bonds—S. F. Pick Up Taxes	2,607.87
	<b>\$ 32,915.76</b>
Gen. Road Fund, 1922 Listed Taxes	9,224.86
Gen. Road Fund, Pick Up Taxes	696.34
	<b>9,921.20</b>
Gen. Road Fund—F. Debt, 1922 Taxes	3,358.57
Gen. Road Fund—F. Debt, Pick Up Taxes	313.74
	<b>3,672.31</b>
School Funds, 1922 Listed Taxes	57,178.45
School Funds, Pick Up Taxes	4,252.80
	<b>61,431.25</b>
Fee Fund, 1922 Listed Taxes	4,267.26
Fee Fund, Pick Up Taxes	240.85
Fee Fund, C License Taxes	4.14
Fee Fund, Sheriff Serving Papers	935.17
	<b>5,447.42</b>

**Total Amount Sheriff Paid County Treasurer** **\$134,767.07**

The Treasurer's Books Show the Following Amounts Received from the Sheriff:

Jan. Dec. Collection 1922 Listed Taxes	\$ 26,919.31
Feb., Jan. Collections 1922 Listed Taxes	38,796.18
Mar., Feb. Collections 1922 Listed Taxes	6,574.99
Apr., Mar. Collections 1922 Listed Taxes	6,363.86
May, Apr. Collections 1922 Listed Taxes	22,560.26
June, May Collections 1922 Listed Taxes	8,492.45
July, June Collections 1922 Listed Taxes	7,213.00
Aug., July Collections 1922 Listed Taxes	4,144.27
Sept., Aug. Collections 1922 Listed Taxes	3,035.17
Oct., Sept. Collections 1922 Listed Taxes	631.25
Feb. Pick Up Taxes	5,797.10
Apr. Pick Up Taxes	3,528.43
Oct. Pick Up Taxes	309.75

### STATEMENT OF COLLECTIONS 1922 TAXES

**STATE FUND**

\$215.00 State B. License Taxes Less 5% for Collecting or \$15.75	\$ 299.25
\$166.00 State C License Taxes Less 2 1/2% for Collecting or \$4.14	161.86
	<b>\$ 461.11</b>

**GENERAL COUNTY FUND**

1922 Listed Taxes	\$18,916.08
Less Dead, Error & Removals	482.91
	<b>\$18,433.17</b>
Less Fees for Collecting	680.88
	<b>\$17,752.29</b>
Pick Up Taxes	1,523.73
County B. License Taxes	1,525.94
Sheriff Fees Col. State B Taxes	15.75
Sheriff Fees Col. County B Taxes	80.31
	<b>20,918.02</b>

**COUNTY ROAD BONDS—SINKING FUND**

1922 Listed Taxes	\$32,075.79
Less Dead, Error & Removals	642.36
	<b>\$31,433.43</b>
Less Fees for Collecting	1,125.54
	<b>\$30,307.89</b>
Pick Up Taxes	2,607.87
	<b>\$32,915.76</b>

**GENERAL ROAD FUND**

1922 Listed Taxes	\$ 9,882.15
Less Dead, Error & Removals	318.39
	<b>\$ 9,563.76</b>
Less Fees for Collecting	338.90
	<b>\$ 9,224.86</b>
Pick Up Taxes	696.34
	<b>\$ 9,921.20</b>

**GENERAL ROAD FUND—FLOATING DEBT**

1922 Listed Taxes	\$ 3,563.24
Less Dead, Error & Removals	79.87
	<b>\$ 3,483.37</b>
Less Fees for Collecting	124.80
	<b>\$ 3,358.57</b>
Pick Up Taxes	313.74
	<b>\$ 3,672.31</b>

**SCHOOL FUND**

1922 Listed Taxes	\$61,052.55
Less Dead, Error & Removals	1,856.96
	<b>\$59,195.59</b>
Less Fees for Collecting	2,017.14
	<b>\$57,178.45</b>
Pick Up Taxes	4,252.80
	<b>\$61,431.25</b>

**FEE FUND**

Fees for State C Taxes	\$ 4.14
Fees for Gen. County Fund	660.88
Fees for County Road Bonds S Fund	1,125.54
Fees for Gen. Road Fund	338.90
Fees for General Road Fund Floating Debt	124.80
Fees for School Fund	2,017.14
Fees for Pick Up Taxes	240.85
Fees for Serving Papers, Etc.	935.17
	<b>\$ 5,447.42</b>

Total Amount Due All Funds **\$134,767.07**  
 Valuation of Real and Personal Property, Domestic Corporations, Public Utilities and Bank Stock for the Year 1923 of Pasquotank County, with Each Township Separately.

**SALEM TOWNSHIP**

Real & Personal Property (White)	\$ 1,486,336.00
Domestic Corporations (White)	35,500.00
Total Valuation (White)	<b>\$ 1,521,836.00</b>
Real and Personal Property (Negro)	168,622.00
Total Valuation, White & Negro	<b>\$ 1,690,458.00</b>

**NIXONTON TOWNSHIP**

Real & Personal Property (White)	\$ 1,776,789.00
Real & Personal Property (Negro)	157,234.00
Total Valuation, White & Negro	<b>\$ 1,934,023.00</b>

**MT. HERMON TOWNSHIP**

Real & Personal Property (White)	\$ 1,126,231.00
Domestic Corporations (White)	441,799.00
Total Valuation (White)	<b>\$ 1,568,030.00</b>
Real & Personal Property (Negro)	82,352.00
Total Valuation, White & Negro	<b>\$ 1,650,382.00</b>

**PROVIDENCE TOWNSHIP**

Real & Personal Property (White)	\$ 656,359.00
Domestic Corporations (White)	466,684.00
Total Valuation (White)	<b>\$ 1,123,043.00</b>
Real & Personal Property (Negro)	11,686.00
Total Valuation, White & Negro	<b>\$ 1,134,729.00</b>

**NEWLAND TOWNSHIP**

Real & Personal Property (White)	\$ 826,386.00
Domestic Corporations (White)	7,131.00
Total Valuation (White)	<b>\$ 833,517.00</b>
Real & Personal Property (Negro)	117,548.00
Total Valuation, White & Negro	<b>\$ 951,065.00</b>

**ELIZABETH CITY TOWNSHIP**

Real & Personal Property (White)	\$ 8,471,313.00
Domestic Corporations and Public Utilities (White)	2,313,305.00
Bank Stock (White)	319,409.00
Total Valuation (White)	<b>\$11,104,027.00</b>
Real & Personal Property (Negro)	590,806.00
Bank Stock (Negro)	23,850.00
Total Valuation (Negro)	<b>\$ 614,656.00</b>
Total Valuation, White & Negro	<b>\$11,718,683.00</b>

**SUMMARY OF VALUATIONS**

Real & Personal Property (White)	\$14,343,414.00
Domestic Corporations and Public Utilities (White)	3,264,415.00
Bank Stock (White)	319,409.00
Total Valuation (White)	<b>\$17,927,242.00</b>
Real & Personal Property (Negro)	1,128,248.00
Bank Stock (Negro)	23,850.00
Total Valuation (Negro)	<b>1,152,098.00</b>
Total Valuation of County, White & Negro	<b>\$19,079,340.00</b>

**STATEMENT 1923 TAXES (WHITE)**

Poll Taxes Listed	\$ 3,068.00
Poll Taxes Delinquent	194.00
Amount Taxes \$1.03 Rate Listed	182,666.60
Amount Taxes \$1.03 Rate Delinquent	1,982.68
Road Poll Taxes Listed	1,144.00
Road Poll Taxes Delinquent	10.00
Penalty on Delinquents 25%	591.86
Weeksville Special School	6,524.88
Nixonton Special School	554.86
Okisko Special School	70.29
Newland Special School	2,500.67
Providence Special School	840.25
Elizabeth City Special School	6,859.13
	<b>\$207,007.22</b>

**(NEGRO)**

Poll Taxes Listed	\$ 1,578.00
Poll Taxes Delinquent	298.00
Amount Taxes \$1.03 Rate Listed	10,775.78
Amount Taxes \$1.03 Rate Delinquent	1,091.24
Road Poll Taxes Listed	874.00
Road Poll Taxes Delinquent	96.00
Penalty on Delinquents 25%	394.99
Weeksville Special School	814.87
Nixonton Special School	19.51
Okisko Special School	3.89
Newland Special School	352.77
Providence Special School	11.10
Elizabeth City Special School	869.17
	<b>\$ 16,678.52</b>
Total Taxes (Negro)	<b>\$ 16,678.52</b>
Total Taxes (White & Negro)	<b>\$223,685.74</b>

Taxes \$1.03 Rate Divided as Follows:

General County Fund	.15
Special Bridge Tax & Poor Fund	.03
County Road Bonds—Sinking Fund	.25
General Road Fund	.06
General Road Fund—Floating Debt	.03
General School Fund	.50
Total	<b>\$1.03</b>

**SHERIFF'S ACCOUNT 1923 TAXES**  
**Statement 1923 Taxes Charged to Sheriff**  
**October 22nd, 1923**

**GENERAL COUNTY FUND**

Listed Taxes 15c Rate	\$28,171.21
Delinquent Taxes 15c Rate	447.66
2,323 Regular Polls @ 50c Each	1,161.50
246 Delinquent Polls @ 50c Each	123.00
Total	<b>\$ 29,903.37</b>

**SPECIAL BRIDGE TAX & POOR FUND**

Listed Taxes 3c Rate	\$ 5,634.25
Delinquent Taxes 3c Rate	89.53
Total	<b>\$ 5,723.78</b>

**COUNTY ROAD BONDS—SINKING FUND**

Listed Taxes 26c Rate	\$48,830.11
Delinquent Taxes 26c Rate	775.94
Total	<b>\$ 49,606.05</b>

**GENERAL ROAD FUND**

Listed Taxes 6c Rate	\$11,268.49
Delinquent Taxes 6c Rate	179.06
1,099 Regular Road Polls @ \$2.00 Each	2,018.00
53 Delinquent Road Polls @ \$2.00 Each	106.00
Total	<b>\$ 13,571.55</b>

**GENERAL ROAD FUND—FLOATING DEBT**

Listed Taxes 3c Rate	\$ 5,634.25
Delinquent Taxes 3c Rate	89.53
Total	<b>\$ 5,723.78</b>

**GENERAL SCHOOL FUND**

Listed Taxes 50c Rate	\$93,904.07
Delinquent Taxes 50c Rate	1,492.20
2,323 Regular Polls @ \$1.50 Each	3,484.50
246 Delinquent Polls @ \$1.50 Each	369.00
25% Penalty on Delinquents	986.85
Total	<b>\$100,236.62</b>
Elizabeth City Special School	7,228.30
Newland Special School	2,853.44
Weeksville Special School	7,339.75
Providence Special School	851.35
Okisko Special School	73.38
Nixonton Special School	574.37

Total 1923 Taxes Charged to Sheriff **\$223,685.74**  
 Paid by Sheriff to County Treasurer for October and November Collections 1923 Taxes and Fees

General County Fund	\$ 3,603.81
Special Bridge Tax & Poor Fund	691.87
County Road Bonds—Sinking Fund	5,996.28
General Road Fund	1,784.66
General Road Fund—Floating Debt	691.87
General School Fund	15,394.77
Fee Fund 1923 Taxes	1,390.82
Fee Fund Sheriff Serving Papers	48.20
Total	<b>\$29,602.28</b>

The Treasurer's Books Show the Following Amounts Received from the Sheriff:

Nov. 17th, October Collections	\$ 4,960.13
Nov. 30th, November Collections	24,642.09
Total	<b>\$29,602.28</b>

**GENERAL COUNTY FUND**

1923 Listed Taxes	\$ 3,793.48
Less Fees for Collecting	189.67
	<b>\$ 3,603.81</b>

**SPECIAL BRIDGE TAX & POOR FUND**

1923 Listed Taxes	\$ 728.28
Less Fees for Collecting	36.41
	<b>691.87</b>

**COUNTY ROAD BONDS—SINKING FUND**

1923 Listed Taxes	\$ 6,311.88
Less Fees for Collecting	315.60
	<b>5,996.28</b>

**GENERAL ROAD FUND**

1923 Listed Taxes	\$ 1,878.59
Less Fees for Collections	93.93
	<b>1,784.66</b>

**GENERAL ROAD FUND—FLOATING DEBT**

1923 Listed Taxes	\$ 5,634.25
Less Fees for Collecting	36.42
	<b>5,597.83</b>

**SCHOOL FUND**

1923 Listed Taxes	\$16,113.56
Less Fees for Collecting	718.79
	<b>15,394.77</b>

**FEE FUND**

Fund for General County	\$ 189.67
Fees for Special Bridge Tax & Poor Fund	36.41
Fees for County Road Bonds—Sinking Fund	315.60
Fees for General Road Fund—Floating Debt	93.93
Fees for General School Fund	718.79
Fees for Serving Papers	48.20
Total	<b>\$ 1,439.02</b>

Total Amount 1923 Taxes Due All Funds **\$ 29,602.28**

**STATEMENT OF 1923 LISTED TAXES CHARGED TO SHERIFF DECEMBER 1ST, 1923.**

General County Fund	\$ 26,109.89
Special Bridge Tax & Poor Fund	4,995.50
County Road Bonds—Sinking Fund	43,294.17
General Road Fund	11,692.96
General Road Fund—Floating Debt	4,995.49
General School Fund	87,598.08
Elizabeth City Special School	6,647.07
Newland Special School	2,426.46
Weeksville Special School	5,174.20
Providence Special School	840.25
Okisko Special School	65.24
Nixonton Special School	518.32
Total Amount Charged to Sheriff December 1st, 1923	<b>\$194,121.66</b>

**STATE FUND**  
 As of November 30th, 1923.

Balance in Bank November 30th, 1922	\$ 5,526.00
Rec. from Sheriff B Taxes	299.25
Rec. from Sheriff C Taxes	161.86
Total	<b>\$ 5,987.11</b>

**DISBURSEMENTS:**  
 Paid State of North Carolina by County Treasurer

Balance in Bank November 30th, 1923	5,987.11
	<b>\$ 5,987.11</b>

**GENERAL COUNTY FUND**  
 As of November 30th, 1923.

Rec. J. F. Jones account Sale of Safe	\$ 45.09
Rec. J. B. Ballance acct. Sale of Vegetables, etc.	186.45
Rec. J. B. Ballance acct. Sale of Cow	30.80
Rec. J. H. Sears acct. Sale of Two Stoves	3.00
Rec. J. C. Thompson acct. Sale of Fence	4.00
Rec. Stacey W. Wade, Insurance Comm. acct. Lightening Rod License	10.00
Rec. Stacey W. Wade acct. Building & Loan Tax	35.96
Cancelled Vouchers	118.76
Rec. E. L. Sawyer, Receiver for Edgar Forbes	844.96
Rec. E. L. Sawyer, acct. Hunter License	379.50
Rec. E. L. Sawyer, acct. Recordors Court	24.15
Rec. E. L. Sawyer, acct. Jury Tax	272.65
Rec. E. L. Sawyer, acct. Stenog. Tax	160.25
Rec. E. L. Sawyer, acct. Misc. Col.	354.04
Rec. Geo. J. Spence, T. J. acct. Court Cost	574.48
Rec. Geo. W. Brothers, acct. Marriage License	309.00
Rec. Chas. Reid, Sheriff, acct. 1922 Taxes	17,772.29
Rec. Chas. Reid, Sheriff, acct. Pick Up Tax	