

### HENDRICKS CITES TAX LAWS AND DEFENDS HIS ACTS AND NAME

#### REPLIES TO RECENT ARTICLE BY FLEMMONS ATTACKING INTEREST CHARGES, ETC.

In reply to a recent article headed, "Ira Flemmons Takes A Shot At Fee-Grabbers," I do not know to whom (he) refers, but I do say that Madison County is run as economically, certainly so far as the Commission has supervision of affairs, as any County in the State, and as to the Educational Department, I am not posted in detail, but the report of the Superintendent, published each month, shows how the money is spent and what amount.

The total indebtedness of Madison County, not including schools, is as follows:

Court House Bonds	\$ 15,000.00
Jail and Funding Bonds	85,000.00
Road Bonds	300,000.00
Another Issue of Road Bonds	100,000.00
Other Road Bonds	46,000.00
Other Road Bonds	75,000.00
Other Road Bonds	33,000.00
Total	\$834,000.00

The County has on hand as against this amount, and to be applied on the indebtedness, as it falls due:

Sinking Fund Cash	\$100,000.00
State due the County for money loaned to the State Highway Commission for road purposes	130,800.00
Total	\$230,800.00

Leaving a net balance due by the County \$603,200.00

Mr. Flemmons refers to the rate of interest authorized to be collected in the foreclosure of Tax Sale Certificates, and states that unlawful interest is being collected.

Consolidated Statutes 8037 provides:

"The Certificate of Sale shall bear interest at the rate of 20 per centum per annum on the entire amount of taxes and Sheriff's cost. This is referring to Tax Sale Certificates where the land has been sold by the Sheriff or Tax Collector for taxes."

Consolidated Statutes, Section 8038 provides:

"But if any such purchases other than the County or other municipal corporation shall suffer such real estate to be again sold for taxes, he shall be entitled to only 10%, instead of 20%, as allowed in this and the next preceding section."

In other words, under this law, if a private individual bought land at a Tax Sale, he was entitled to 20% interest on his money, but if he permitted the land to be sold again for taxes while he held the Tax Sale Certificate, he was only entitled to 10% on the second sale, but this did not apply to Counties, or other municipal corporations, and it appears that the County is entitled to charge 30% straight, regardless of how many times the land sold for taxes. The holder of the Tax Sale Certificate was allowed a certain time in which to foreclose the Certificate by a suit in court, and if he failed to do so, his cause was barred by the Statute of Limitations.

Many of the old Tax Sale Certificates were barred by the Statute of Limitations. The Legislature of 1929 amended the Tax Laws of 1927, and laws in operation previous to that time, and H. B. 1388, and S. B. 290, Public Laws of 1929, Section 4, reads as follows:

"Any Certificate of Sale in the hands of any person, corporation, firm, County, or municipality, on which an action to foreclose has not been brought, which according to the terms of Chapter 231 of the Public Laws of one thousand nine hundred and twenty-seven, should have been brought, shall have until December first, one thousand nine hundred and twenty-nine to institute such action. This section and extension shall include all such certificates, whether the same were issued for the sale of one thousand nine hundred and twenty-

seven taxes, and any and all Certificates sold or issued prior thereto."

In other words, this amendment re-instated and brought into force, all Tax Sale Certificates, regardless of the date, and the law required that suit should be instituted by the County Attorney, and the case in court before the 1st day of December, 1929 and Section 4 of said act provides:

"Any officer required by this act to collect Certificates of Sale, or foreclose the same, are designated by the governing body of any county to perform said duties, who shall neglect his duties with respect thereto, shall, upon conviction, be guilty of a misdemeanor, and subject to such fine or imprisonment as may be imposed by the court in its discretion, and in addition thereto, shall be liable for any loss resulting from his negligence."

These Tax Sale Certificates were turned over to me by the proper authorities for collection, and to foreclose as the law directs. If I fail to do so, I am not only subject to criminal prosecution, but subject to have to pay the delinquent tax myself.

This is the law passed by the Legislature of 1929. Mr. Flemmons was in the State Senate, part of the General Assembly. I presume he voted for this Bill. If he did not favor it, he could have protested against it. He could have offered to have amended it. It is true this is a State-wide law. If it is wrong, who is responsible for it? I am doing nothing more than trying to carry out the provisions of this law.

Mr. Flemmons states in his article that there is no authority to collect more than 8% interest, and undertakes to cite the law as authority. He knew better than this, for the 12% was bound to have been before his eyes when he wrote this. The law of 1929 provides how land shall be sold for taxes, and it provides that the Taxpayer or the landowner, shall have fourteen months from the date of the sale in which to pay off the delinquent taxes, and redeem the land. The holder of the Tax Sale Certificate, after the expiration of the said fourteen months, has four months in which to bring suit to foreclose the Tax Sale Certificate, and if suit is not brought within the four months, then the holder of the Tax Sale Certificate is barred by the Statutes of Limitations, and in Section 4 of said act, appears the following:

"The Certificate of Sale shall bear interest at the rate of 12 per centum per annum, on the entire amount of taxes and Sheriff's cost, for a period of twelve months from the date of sale, thereafter shall bear interest at the rate of 8% per annum until paid, or until final judgment of confirmation is rendered."

But this law of 1929, relative to interest, does not apply to Tax Sale Certificates where the land was sold prior to May 1, 1927. Section 5, provides:

"The provisions of this act shall not apply to Certificates of Sale of land for taxes, made prior to May 1, 1927, until May 1, 1928, and then only to such Certificates of Sale dated prior to May 1, 1927."

In other words, the 1929 law amended the existing laws of 1927, so as to extend the time to bring foreclosure suits on all Tax Sale Certificates then in existence, and required that suits should be filed on or before December 1, 1929, and if any officer or person neglected his duty in this respect, the law makes it an indictable offense, and such person may be made to pay the tax.

The said act also provides that it shall not affect the title of interest to be collected by the governing board of the County or municipality. The act further provides:

"The governing board of the county or municipality, shall have no authority to remit or reduce the interest due under the Certificate of Sale, or otherwise interfere with the action to foreclose."

If this law is oppressive, who made it? Mr. Flemmons was in the Sen-

(Continued on Page Two)

### RICHARD ROBERTS DIES

Eight-Year-Old Son Of Mr. and Mrs. Polk Roberts Succumbs Following Two Operations

Richard, the 8-year-old son of Mr. and Mrs. L. Polk Roberts of Walnut Creek, died in a hospital in Asheville about noon Saturday, April 27th. He was taken to the hospital for an operation for appendicitis, following which another operation for locked bowels was necessary, from which he did not recover. He had been sick about a week.

Funeral services were held at Station cemetery Sunday afternoon at 2 o'clock, conducted by Rev. B. E. Guthrie and Rev. Arthur Hensley, interment following. Quite a large crowd attended the funeral.

Mrs. Roberts has two other children, Reagan, about 12; and Wilburn, about 4.

### JUNIOR-SENIOR BANQUET HELD

R. T. FOUNTAIN ADDRESSES THE STUDENT BODY

The annual Junior-Senior banquet was held at the Marshall school building last Friday evening at eight o'clock. Mr. Herman Bradburn, president of the Junior class, presided as toastmaster on this occasion, giving a welcome to the Seniors. Between the first and second courses, several piano selections were rendered by James Story, pianist of the Junior class. Following these selections, a double quartette consisting of Herman Bradburn, Horace Davis, Dewey Freeman, Luther Phillips, and Misses Mayona Ball, Nettie Brown, Nell Dodson, and Kathleen Burnett, the name of the selection being, "O! No John." Next came a recitation, "How To Cook A Husband" by Ida Kent, and then a stunt by the Juniors, "How The Seniors Got That Way."

A musical, reading, "Foolish Questions", was given by Nell Dodson, accompanied at the piano by Miss Iva Glenn Coates. Following was a faculty stunt in which a package of the commodity that expressed exactly the chief characteristic of each teacher, was given to them by the Juniors. Iva Glenn Coates then rendered a piano number, "Falling Waters." Various speeches were then made.

Lieutenant-governor, R. T. Fountain, of Rocky Mount, N. C., was introduced by Mr. N. B. McDevitt, Mr. Fountain making a speech which was enjoyed. Mr. "Bob" Sams followed this with a speech. The next speakers were members of the faculty and the president of the Senior class. Near the close of the program a song was sung by the Juniors to the Seniors. The program was closed by forming a chain of friendship by joining hands and singing, "Auld Lang Syne." An impromptu number of the program was a song sung by the Seniors.

The color scheme on this occasion was carried out in green and white, the class colors of the senior class, and the menu consisted of grapefruit cocktail, pressed chicken, potato, apple nut combination salad with mayonnaise, pickles, saltines, creamed cheese sandwiches, fruit punch, vanilla ice cream, iced cookies, coffee and nuts.

### R. T. FOUNTAIN MAKES ADDRESS AT SPRING CREEK

The commencement address at Spring Creek High School on Friday, was delivered by Richard T. Fountain, Lieutenant-governor, of Rocky Mount, N. C.

The graduation exercises, which were held in the new building at Spring Creek, were largely attended, the crowd being estimated at around 1,000 persons. Superintendent C. M. Blankenship also made a speech to the students and patron, at the time. After the exercises, dinner was served on the grounds.

Returning to Marshall, Mr. Fountain spoke Friday night at the Junior-Senior banquet which was given at the Marshall High School.

Richmond County farmers have gone in heavily for cover crops this winter. An increased acreage of small grain, rye and Austrian peas has been planted.

### SAMS MADE VICE-PRESIDENT MARS HILL COLLEGE

TO TAKE PLACE OF P. L. ELLIOTT, RESIGNED

The president of Bluefield College, West Virginia, and former president of Carson-Newman College, Tennessee, Dr. Oscar E. Sams, has announced his acceptance of the vice-presidency of Mars Hill College.

Dr. Sams, a former student of Mars Hill College, holds several degrees, as follows: his A. B. degree from Wake Forest in 1898; an A. B. from Rochester Theological Seminary in 1902; a D. D. from Carson-Newman in 1919; and LL.D. from Wake Forest in 1921.

This new vice president-to-be will enter upon his duties at Mars Hill this fall, and is expecting to devote much of his time to securing additional endowments for the College.

In addition to his work as an educator and college president, Dr. Sams has been active in the denominational work in the South, being connected with the Baptist denomination. He has served several important churches as pastor.

Professor P. L. Elliott, the present vice president of Mars Hill College, who has resigned, will accept a position in the faculty of Western Carolina Teachers' College.

### MARSHALL SCHOOL TO CLOSE

TEACHER TRAINING CLASS CONTINUES WEEK LONGER

The term of the Marshall public school will take place May 23rd. Mr. J. W. Bailey, candidate for the United States Senate, is scheduled to deliver the baccalaureate address.

The Teacher Training Class will continue a week longer, closing May 30th.

### WHITE ROCK IS TO HAVE FAIR

PREMIUM LIST OUT FOR LAUREL FAIR NEXT OCTOBER

A premium list has been printed for a fair to be held at White Rock, N. C., Wednesday and Thursday, Oct. 15-16th, 1930. It is called the Laurel Fair and prizes are made possible by the generosity of the following firms of Marshall, N. C.: The Bank of French Broad, the Citizens Bank, E. R. Tweed, P. V. Rector, G. L. McKinney, J. N. White, and others.

Anyone interested may see Dr. W. E. Finley, White Rock, N. C.

### WESTERN CAROLINA TEACHERS COLLEGE

Cullowhee, April 24—From present indications, the little community of Cullowhee is going to be tased as never in its history to care for college students for the next six weeks. The largest number of students ever attending Western Carolina Teachers College at any one time before was 356, in the summer term in 1928. No term in the regular session ever approximated this figure in enrollment. However, it now seems certain that the new students entering on the 28th will give an actual enrollment for the third quarter of 400 or more.

If the new dormitory, the Reuben Robertson Hall, now under construction could have been ready for occupancy, the housing problem would have been easily solved; but as it is, the homes of the community are being crowded with students. Members of the faculty are throwing open their homes to students, in an effort to help accommodate the unexpected numbers. President and Mrs. Hunter will have a half dozen or more students in their home. And the applications are still coming in.

Without knowing much about available football material, we nominate for football on the All-American 1930 team: Clarence, Tom, and Mr. D. B. Best of Tenny County.

### CIVIL TERM COURT GOING ON THIS WEEK IN MARSHALL

#### GENERAL NEWS IN PARAGRAPHS

From Charlotte, N. C., comes the report that on last Thursday night a hit-and-run driver brought death to a 14-year-old girl on the Derita road. The child was walking home with a friend, swinging hands, when a speeding car ran up close to the sidewalk and one of its occupants grabbed the girl's hand, pulling her along for several feet until she finally fell. The impact resulted in a fractured skull and broke both the girl's legs. She was rushed to the Charlotte hospital, where she died about 30 minutes later.

An attempt to fire the Carolina Terrace hotel on North Main Street in Hendersonville, N. C., was thwarted early Thursday morning, it has been reported, by the timely arrival of Ralph Hartman, lessee of the hotel, who arrived from Florida to open the hotel. He entered the building about 1 o'clock Thursday morning and found a candle burning on top of a pile of paper and other inflammable material, and, according to Chief of Police Powers a perfect setting had been laid for the fire.

Here is one reported from Anacosta, Mont.—Humiliated because a woman overcame him in a tussle, Michael Joyce deliberately drowned himself in a lake near Hafner's Dam. Annoyed when Miss Lotty Woods tickled his nose with a twig, then angered when she took a bottle of whiskey from him, Joyce jumped to his feet and engaged the strong young woman in a fight. The girl easily overpowered her elder adversary, and he tumbled down an embankment and landed on a marshy flat near the edge of a lake. He arose, grimaced and walked in deep water and drowned.

Edda Mussolini, daughter of the Italian Dictator, Thursday became the bride of Galeazzo Ciano, secretary of the Italian Embassy.

After struggling for life for 45 minutes over the heads of thousands of horrified spectators, Willy Hundertmark, aerial acrobat, was killed Sunday while attempting to change in midair from one plane to another, it is reported from Dusseldorf, Germany. Hundertmark's hand was entangled in the rope ladder of the plane, and the pilot did not dare attempt a landing for fear of crashing the acrobat. But finally he reduced his speed as low as he could and the acrobat, dragged over a long stretch of the field, was picked up unconscious, dying in a hospital soon after.

Over at Fayetteville, Tenn., Sunday, six persons, spectators among a large crowd gathered there to watch an air circus sponsored by the American Legion, were killed and 20 others were injured, some probably fatally, as a stunt plane crashed into the onlookers.

### DEWEY FRISBEE DIES UNDER KNIFE

Mr. Dewey Frisbee, of the Meadow Fork section, died Saturday at Hot Springs under an operation. He was having a small growth removed from his face and died under the anesthetic. It was quite a shock to the people of his community, as he was thought to be a strong young man possibly about 35 and in the prime of life. He leaves his wife and four children.

The case of Jane Rector et al against Levina Rector was non-suited. This action was brought for the purpose of setting aside a deed made by Mrs. Jane Rector and J. A. Rector to Fred Rector.

The case of J. F. Goodson and Co. against J. A. Leake was compromised and settled.

There are a number of cases still on calendar for trial. The out-of-town attorneys are Hon. T. S. Rollins and R. E. Reynolds.

### NEW SWITCHBOARD IN MARSHALL

Subscribers to the Marshall telephone exchange will be glad to know that a new switchboard has been installed in the central office at Marshall. Mr. Erskine and Mr. Fox were down here last week and the work done at a cost of several hundred dollars. Miss Annie Chandler, the principal operator, is enjoying the new equipment, as are also her assistants, Miss Clea Godfrey for day time service and Mrs. W. I. Tweed at night.

### BAILEY MEETING HELD SATURDAY

A meeting of some 75 citizens was held at the Marshall school building last Saturday afternoon about 7 o'clock when a "Bailey for Senator" organization crystallized. Mr. Stephen Ellis was elected chairman of the meeting, and Mr. J. O. Wells, representative of the Spring Creek school, was named as the Bailey manager for Madison County. The meeting was said to be harmonious and the resolutions made by Mr. W. O. Cannon of Mars Hill, Mr. W. R. Sams of Marshall, Mr. J. H. Best of Tenny County, Mr. D. B. Best of Tenny County,

The regular Civil Term of the Superior Court convened April 28th, with Judge Cameron F. MacRae presiding.

Following is the calendar of cases to be tried:

Jane Rector et al vs. Levina Rector et al; J. F. Goodson & Co. vs. J. A. Leake; Roy Gudger, Admr. vs. A. W. Whitehurst, Admr.; Wm. Shelton et al vs. Jane Haynie et al.

Tuesday, April 29th—W. R. Ellison vs. E. W. Grove, Jr., et al; Baxter Byrd vs. J. T. Ballard et al; J. N. Wallin vs. Thomas Rice; A. V. English vs. W. G. English; Carolina Rubber Co. vs. N. B. McDevitt Co.; American Snuff Co. vs. N. B. McDevitt Co.; R. J. Reynolds Tobacco Co. vs. N. B. McDevitt Co.

Wednesday, April 30th—W. T. Cloer vs. C. R. McNeely; Cora McFall vs. Ira Flemmons; Leromy Roberts vs. Roy L. Gudger, Admr.; Mrs. Luther Edwards vs. R. L. Moore, Admr.; Thomas Rathbone vs. Phillip J. Price.

Thursday, May 1st—L. J. Carter vs. J. O. Mullinax; Carter Riddle vs. George Rector; C. D. Gardner vs. J. F. Carter; W. H. Wallin vs. Hubert Wallin; J. C. Cox vs. C. L. Henderson; J. B. Rynnion vs. Fred R. Wild; Bruce King vs. Fred R. Wild; Fred Rice vs. Fred R. Wild; Last Will & Testament of G. W. McDevitt; N. B. McDevitt Co. vs. B. T. Hensley.

Following is the list of jurors summoned for the week:

No. 1 Township—A. J. Gahagan, Moody Chandler, J. E. Carter.

No. 2 Township—J. S. Cutshall, Manuel Shelton.

No. 3 Township—Elisha Tweed, W. A. Mashburn.

No. 4 Township—J. E. Ferguson, J. E. Wilson.

No. 5 Township—G. H. Roberts, H. A. Wells.

No. 6 Township—R. Redmon, J. J. Goforth.

No. 7 Township—James Riddle.

No. 8 Township—J. M. Lamb, V. L. Church.

No. 9 Township—W. D. Davis.

No. 10 Township—Caney Payne.

No. 11 Township—J. L. Shelton.

No. 12 Township—E. N. Norton, F. R. Gosnell.

No. 13 Township—J. G. Morgan.

No. 14 Township—M. P. Loyd.

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