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## Report Criticizes Tax Collector

The operation of Madison County Tax Collector Harold Wallin's office was criticized at a Friday night meeting of the county commissioners. The criticism came in a report to the commissioners delivered by James Skidmore of the accounting firm of Green, Skidmore and Smith.

The county commissioners had hired the firm to audit the operations of the county tax collector as they prepare to crack down on delinquent taxpayers.

Skidmore told the commissioners his firm had identified 4,062 delinquent taxpayers dating back to 1973. Statements were mailed to all the delinquents on Aug. 24. Additional statements to taxpayers delinquent for personal property taxes were mailed out on Aug. 31.

The accountant told the commissioners that in addition to preparing the tax statements, his firm has prepared a year-by-year list of delinquent taxpayers and a second alphabetized list of delinquents. Skidmore told the commissioners that his firm

has identified \$711,949.05 in taxes and interest penalties owed the county.

In summing up the work his firm has done, Skidmore said, "We've now built a foundation on which you can follow up."

Concerning the operation of the tax collector's office, Skidmore said, "Some of these duties have not been performed and these omissions have contributed significantly to the problem of delinquent taxes. As a result of this lack of compliance, the county has a substantial amount of uncollected taxes and has written off an uncollected average of over \$16,000 each year for the past four years."

Skidmore cited North Carolina General Statute 105-349 which calls for the tax collector to make a settlement each year of all uncollected taxes. The statute, according to Skidmore, requires the tax collector to foreclose on property owned by delinquent taxpayers.

Contacted on Saturday, Wallin defended his actions saying, "I've made a settlement every year by listing the

delinquents.

Skidmore also said the law requires the tax collector to sign a statement each year testifying that he has collected all taxes to the best of his ability. In his report to the commissioners, the accountant said he did not find any such statement available. On Saturday, Wallin said he had signed such a statement each year.

The accountant recommended that Wallin make a settlement of all delinquent accounts no later than Dec. 31.

In completing his report, Skidmore told the commissioners that his office has presented Wallin with a copy of the revised Machinery Act of North Carolina. The act covers "laws governing the listing, appraisal and assessment of property and the collection of taxes on property."

Skidmore cited the act in telling the commissioners that they are empowered to appoint a tax collector to oversee the collection of overdue taxes.

The collector of delinquent taxes, Skidmore said, would

serve under the direction of the county commissioners. In urging the commissioners to appoint such a tax collector, the accountant added that he "should be familiar with foreclosure law, probably an attorney."

Without officially appointing him as delinquent tax collector, the commissioner had earlier asked county attorney Larry Leake to "take any and all actions necessary to collect delinquent taxes."

In commenting on the report, commission chairman James Ledford said, "It's not fair for some people to pay their taxes while other don't."

Although statements have been mailed to all delinquent taxpayers, not every delinquent taxpayer has received notice. Postal employee Raymond Stines, who was in the audience, told the commissioners, "We've done everything we can to deliver the notices, but we must've returned a hundred of them today."

Ralph Rice also addressed (Continued on Page 5)



LABOR DAY WAS CELEBRATED throughout Madison County on Monday. In the photo above, Roger Worley, and Clayton and Jennifer Cook lead their wagon down Grapevine.

## Jury Convicts Bowens

After hearing two days of testimony, it took a Madison County Superior Court jury less than an hour of deliberation to find Eddie McClain Bowens guilty of manslaughter last week. The panel of eight women and four men also found the defendant guilty of charges of driving under the influence and driving with a permanently revoked license.

The case was the first in a special session of Superior Court called to clear up a backlog of cases. The trial's scheduled start on Aug. 29 was postponed for one day when an insufficient number of prospective jurors reported for duty.

Following the verdict, Superior Court Judge Charles C. Lamm, Jr. sentenced Bowens to six years in prison for the manslaughter conviction and an additional two years for the DUI and driving with revoked license convictions.

The charges against Bowens stemmed from the Jan. 1 death of Ella Norton Brown, a passenger in a Ford Bronco owned by Bowens' wife. She was killed when the truck ran off a bridge on East Fork. Bowens denied he was driving the vehicle at the time of the accident. Bowens was defended by Marshall attorney A.E. Leake.

In the only other trial heard during the special session, a

jury of eight men and four women took less than 20 minutes to acquit both Mark Kent and Ronnie Kent of Marshall on charges of felonious breaking and entering and a misdemeanor charge of larceny. The pair was charged with stealing a tape player and speaker from a Jeep belonging to Cody Motor Sales in Marshall.

Presented with a tape player Sheriff E.Y. Ponder found at the home of Coy Rollins, Kermit Cody, Jr. told the court the player was similar to that which was in the Jeep prior to the Feb. 1st theft. He could not positively identify the state's evidence as the tape player stolen from the vehicle.

The state's chief witness, Floyd Rollins, told the court he was with the Kents on the night the theft took place and that the pair returned from Marshall with a tape player and recorder. The defendants did not testify.

In his summation, defense attorney Joe Huff discounted the testimony of the younger Rollins, calling him a "convicted thief."

Court was dismissed following the Thursday afternoon trial. The regularly scheduled session of Superior Court was to convene Tuesday morning in Marshall. When the court returns following the Labor Day recess, it is expected to hear murder charges against Clayton Gosnell.

## Marshall Owes Most Taxes

According to figures released in a Madison County Tax Collector's office accounting report, Marshall has the largest number of tax delinquents with 602.

Marshall delinquents owe the county \$84,122.04.

Mars Hill has a total of 434 delinquents, owing the county

\$44,695.81. Laurel township has 395 delinquents and owes a total of \$73,939.45.

The Petersburg township accounts for 342 delinquents, owing a total of \$58,809.16.

Beech Glen has 410 delinquent taxpayers, owing a total of \$58,272.03.

Walnut's 276 delinquents owe a total of \$65,082.83 while Hot Springs has 372 delinquents and a tax bill of \$40,003.45.

Wolf Laurel has the fewest delinquents with 183 and owes the county a total of \$40,003.45.

Spring Creek has the smallest amount of debt with

only \$35,765.26 owed by 220 delinquents.

Business and utilities also account for a large portion of the tax debt with 295 accounts owing \$123,714.60.

All the above figures include advertising cost and interest penalties.

## Mars Hill Board Meets

The Mars Hill Board of Aldermen heard a proposal for a subdivision consisting of permanent double-wide trailers at their Monday night meeting. Mars Hill businessman J.F. Robinson introduced a plan to place 14 of the trailers on a piece of property he owns behind the Ingles Shopping Center.

According to the plan detailed Monday night, the subdivision would consist of 14 lots on property currently owned by Robinson. The lots would range in size from one acre to four-tenths of an acre, with the average lot being just under an acre in size. Robinson told the board that all the homes in the proposed subdivision would be permanently placed double-wide trailers.

Robinson told the board he has not yet decided if he will go forward with the proposal but wanted to introduce the plan should he decide to go ahead.

None of the board members disapproved of the proposal, but referred the project to the town zoning board for consideration. Board member Art Wood told Robinson, "I see no problem with it, but I think we should go through the zoning board before giving approval."

On Tuesday morning, Robinson told The News-Record that he is abandoning his plan for the proposed development. Robinson said that he decided to halt the proposed project after meeting with members of the town planning board.

Mayor Bill Powell told the board that the Municipal Board of Elections has certified the results of last month's sewer bond referendum. The board found the resolution to finance the town's sewer project passed by a margin of 251-56. The aldermen approved a resolution accepting the Municipal

Board's findings. Town Manager Dahryl Boone reported that planning work for the sewer project is proceeding on schedule.

Board member Gordon Randolph reported that the town should take possession of a new fire truck sometime in November.

The aldermen discussed purchasing a used backhoe from Bobby Ballard, but put off a final decision until board member Dr. W.O. Duck returned from a vacation trip to Europe.

The board also discussed possible extension of sewer lines to both Madison Manor and the adjacent Madison County Housing Authority project, but took no action.

The board also approved a resolution calling for the Land of the Sky Regional Council to study the town's water billing system. Dahryl Boone reported that the town will soon need to replace the cur-

rent billing machine. Land of the Sky will conduct a feasibility study concerning the town's purchase of a computer to handle future billing. Boone told board members that he will soon meet with Weaverville town officials who currently operate the town's billing on computer to see if a similar system could be used in Mars Hill.

Boone also told the board that the town's zoning board had approved guidelines regarding the operation of flea markets in Mars Hill and fruit and vegetable stands along the town highways. The zoning board agreed that fruit stands should be allowed to operate, but decided to ban flea markets and auto junk yards. One-day family flea markets and those conducted by charitable organizations would not be affected by the ban.

## Clarke Opposes Paraquat

In a telegram to the White House, 11th District Congressman James McClure Clarke expressed opposition to the Administration's plans for aerial spraying of paraquat on marijuana fields in North Carolina and 39 other states.

"I strongly object to any possible aerial spraying of paraquat in Western North Carolina," Clarke said in his telegram. "I request adequate prior public notice and further

consideration of less dangerous, less expensive forms of marijuana eradication."

On Aug. 12, the Drug Enforcement Administration (DEA) sprayed the highly toxic herbicide from two helicopters on marijuana fields in Georgia's Chatahoochie National Forest. Their purpose was two-fold; to test their aerial spraying system to destroy marijuana fields on federal lands and to

film the test to persuade Colombia to use paraquat on their own marijuana fields. Colombia produces about 80 percent of the marijuana sold in the U.S.

"It seems to me that the spraying of paraquat has been done by the Drug Enforcement Administration to encourage Latin American countries, like Colombia, to use paraquat down there. I don't think this is a good enough reason to spray a dangerous

herbicide near campgrounds and tourist facilities," Clarke said.

"We certainly ought to do all we can to stop the illegal growing of marijuana. But it appears that the Administration's present methods are very expensive and extremely dangerous. We need to explore cheaper and safer ways to stop this problem without risking the health and safety of innocent people."

## Survey Results Compiled

Although reader survey forms continue to filter in, we have compiled findings based on those forms received before Aug. 19. Readers are encouraged to fill out the form and send it along.

During the five weeks we conducted our survey, 104 readers completed and returned the survey form. Two completed forms, obviously the work of pranksters, were discarded.

Asked how often they read The News-Record, 96% of our respondents reported they read the paper each week. Three percent reported they read the paper occasionally, and the remaining one percent said they almost never read it. Of those who read it every week, 71% reported that they are subscribers while 25% purchase the paper at one of our rack locations. The remaining four percent report they read a friend's copy. Ingles on the Marshall Bypass, Big D's Fast Stop and Lay's Discount Mart in Mars Hill were the rack locations most often cited. One respondent, Mrs. Ralph Chandler, reported that she has subscribed to The News-Record since 1927.

News-Record editorials, classifieds and the Community Calendar section are the most popular features, each being read by 85% of our respondents. Pop Story's Heard and Seen column, a News-Record feature for more than 30 years, is read by 81% of our readers. 75% report they read the classifieds each week, 73% report they read

the society page and 62% consult the Church News page each week. 59% of respondents report they read recipes and 55% read Steve Ferguson, Dot Shupe's, "Just A Woman's Observations" and the sports page. Walnut Notes is read by 48% of our readers. Those responding to the survey overwhelmingly reported they wanted The News-Record to report more farming news. 41% wanted more farming news, and we're doing our best to comply with your wishes. 25% asked that we publish an advice column and 22% asked for a crossword puzzle. Four last-minute surveys from the Hough family in Mars Hill pushed up the crossword puzzle total. 19% wanted us to present financial news.

We also received suggestions that we run more feature stories and a history of Madison County series also received several votes. Other suggestions included publishing a horoscope, casting news, more sports, less sports, school news, comics, and coupons and wildlife news. While the cost of pro-

ducing the publishing rights to comic strips is prohibitive, we'll try to comply with as many of your requests as possible.

Regarding our editorials, 83% reported they believe News-Record editorials are fair. Another 7% said they thought they were unfair. The remaining 10% described our editorial positions as "bland," "stupid," and "biased." Several others said they were sometimes fair and other times not.

Asked how much they believe, 37% responded that they believe almost all they read in The News-Record, 6% responded by saying they believe everything they read, 15% said they believe three-quarters of what they read, 11% believe half, 2% said they believe almost nothing they read, and one lady who had other complimentary things to say reported that she believes nothing that she reads in The News-Record.

37% of our readers report that they read the News-Record every day, 25% report they read it every other day, 15% report they read it every second day, 11% report they read it every third day, and 12% report they read it every fourth day.

## Annual Livestock Show Planned

The annual Western North Carolina Junior Livestock Show and Sale, featuring both beef animals and sheep, will be held on Friday and Saturday, at the Western North Carolina Agricultural Center near the Asheville Airport.

The opening of the event will be immediately preceded by the dedication of the new \$2.25 million livestock/horse arena at the Agricultural Center.

A market lamb show is scheduled for 7 p.m. on Friday, to be followed by an auction sale of the grand animals

at 8:30 p.m. This will be the first year for this event.

A total of 70-75 prize beef steers and heifers from several western counties will be exhibited by rural youth of the area on Saturday. The show will start at 9 a.m., followed by an auction sale of the fed steers at 3 p.m.

The event is being sponsored by the N.C. Agricultural Extension Service, vocational agriculture teachers and the beef cattle commission of the Western North Carolina Development Association.

Awards, trophies and ribbons will be presented to winners in both the cattle and lamb shows. These are being provided by the beef cattle commission in cooperation with area business firms.

Commission members raised nearly \$2,000 from an auction sale at a recent meeting and individual donations to help on show expenses. Area businesses are also helping sponsor awards.

Premiums for individual steers shown at halter will

amount to \$220.00 and the same for the lambs. Fitting and showing awards for the steers, heifers and lambs will total \$240.00, with first through fifth placings in each. Heifers and lambs will be judged on the Danish system, with blue ribbon animals getting \$14, red ribbons \$12 and white ribbons \$10.

All exhibitors must check their animals in at the WNC Agricultural Center on Friday, Sept. 2, starting at 9 p.m.

The exhibitors and sponsors will be guests of the beef cattle