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**T**HE greatest precaution in protecting your money against possible loss should be exercised in justice to yourself. The depositors of this Bank are protected by the largest Capital fund in this section of the state. The management of the bank, moreover, is conservative and prudent, its directorate being composed of prominent men.

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It Takes Experience to Make a Success in Anything.

Our popularity in selling the Best Dry Goods, Shoes, Ladies Coat Suits, Misses Coats, Capes and Furs, Millinery a specialty, at a fair price certainly speaks well for our experience and proves that we give our customers just what they want at the price they want to pay.

Our store is crowded with reasonable merchandise and there is no reason why you should not become acquainted with our goods and prices.

Yours truly,

**J. M. MITCHELL & CO.**  
61 POLLOCK ST. PHONE 288

## VERY GOOD COUNTY FINDINGS

Develop as Result of Expert Examination of Offices and Commissioners Work.

To The Honorable Board of County Commissioners, Craven County, New Bern, N. C. Gentlemen:

Pursuant to your request, I have examined your various offices, and beg to submit the following findings.

However, before entering upon this report, I want to congratulate you upon the many improvements that you have recently made.

Viz. The installation of steel furniture in your vaults, making them entirely fire-proof, which is an indispensable protection for valuable County records, the purchase of new desks, filing cabinets etc. for your various offices, which is money well spent, as neat surroundings encourage neatness and accuracy in work performed.

Your Jail building is not to be surpassed, in construction, modern improvements, and sanitary conditions, and is excellently kept.

The lawn surrounding both Court House and Jail is a credit to any County, and all your tax-payers should feel proud of such conditions.

I want to especially congratulate you upon the splendid and permanent foundation you are laying for a County's best asset, Good Roads, such as the working of the convicts on the roads, the building of your concrete bridge, and bringing your roads to a grade, and I hope you will find yourself in a financial condition to make more and more improvement in this line each year.

And last but not least, you have the right idea of permanency, no matter how small, rather than cheapness in making your improvements, which is future economy.

This is all being done on a tax rate of 73-23 cents on the hundred, which is 30 and 1-3 cents under the average county rate for the State, and should be highly gratifying to your constituents.

For the further advancement of your County, I would offer the following suggestions, and set out in detail the result of my audit.

**Register of Deeds Office.**  
Index—I find the present index inadequate, and would suggest that you install a loose leaf system of index; several good ones are now on the market, such as Burr, National and others, but would recommend Cotts family name index, which is made by the National Index Co., of Columbus, Ohio.

This, when once installed, will meet with the approval of all, on account of the time saved and the simplicity of tracing titles, which enables the average man (unless complications arise) to pass upon the validity of any title without further assistance, and your County would be an exception if numbers of instruments recorded, fall to appear on your present index.

**Marriage License.**—After checking marriage license, I found a shortage of several hundred dollars, on account of the former register not dividing the fees according to law, which says the County should have one dollar, the State one dollar and the Register of Deeds one dollar. He was taking one and one-half dollars, and giving the County fifty cents, but after tracing this for some time, I found that you had previously made this examination, and had settled same.

The present register of Deeds is making the proper accounting, according to sec. 2776, of the revised, which reads:

For issuing marriage license \$1.00.  
County Warrants—The County is paying an excess of fifteen cents for the issue of County warrants, as the fee under sec. 2776 of the revised reads—For issuing each notice required by the County Commissioners, including subpoenas for witnesses, fifteen cents. This shall not include County orders issued on the treasury.

Recording and issuing each order of commissioners, ten cents.

Where a standing order is made for the payment of money, monthly or otherwise, there shall be charged but one fee thereof.

**Tax Work.**—The tax books in the past have never been properly computed, by the register, as they do not show the total amount of tax due by each payer as they should, each page should be carried out to total, and each page proved, to see that the amount extended agreed with the total amount of property on that page when multiplied by the rate of tax.

I attempted to have this done with the year 1909, but my somewhat disappreciated with the result as the register could not give a true and correct statement, however, they are a great improvement over former methods, and I know that you will be glad to have them corrected.

office lists, larger than they should be, this is caused to a great extent on account of your system of getting last years list into the hands of the list-taker, this will be eliminated almost entirely by the use of the Township books recently installed. If the list-takers perform their duties in a reasonable manner.

Your record books are being well kept and as far as I can see, better now, than ever in the past, as your present register seems to be very efficient.

Just here, I want to call your attention to two things, that are especially important, do not economize on ink and paper, but buy the best books and etc. on the market, as they will be read in the future.

The records of reports of your various county institutions, and marriage licenses are especially commendable.

Along this line I would suggest printed deed and mortgage deed books. This enables a clearer and more comprehensive record, and provides for a larger number of instruments to be recorded in same space. In fact, just twice the number. If written with a pen, and will reduce the cost of your record books at least one third, and quite a reduction in labor, which would be a considerable item under the salary bill, but of no moment to you now.

Of course, you would have to have some books for irregular work, but at small expense the County could have regular forms printed and distributed gratis, which would soon become generally used. This would insure a better title, as some times one word changes the whole document.

**Clerk of Court's Office.**  
The records of the Clerk's office are kept in good shape, in fact, I think they are above the average, with the exception of a cash book for the disbursement of funds having come into his hands, and would recommend form, which I have with me, this will give a permanent receipt for the inspection at any time, by those in authority.

**Bill of Cost.**—I find excess charges in your Bill of Cost, in criminal actions, which under the law should not exist.

First—The following excesses have been paid the Sheriff, and were not taxed as they should have been, under section 2788 of the Revised, which reads:

**Fees of solicitors.** The solicitors shall, in addition to the general compensation allowed them by the State, receive the following fees and no other, namely:

For every conviction upon an indictment which they may prosecute for a capital crime, twenty dollars.

For perjury, forgery, counterfeiting etc., ten dollars.

For larceny, receiving stolen goods, embezzlement, frauds, malice, deceit and escapes, five dollars.

For all other offences, four dollars.

The fees in all the above cases are to be taxed in the costs against the party convicted, but where the party convicted is insolvent, the solicitors fees shall be one half, to be paid by the County, in which the indictment was found, except that for conviction in capital felonies, forgery, perjury and conspiracy, when they shall receive full fees, provided that no lawyer fee for more than ten dollars shall be taxed for the solicitor in any indictment against the justices of the peace of any county at justice, when there are more than three justices found guilty.

### OCTOBER TERM, 1909.

Case No.	Received	Have Rec'd	Should
177	35.00		\$2.50
173	4.00		2.00
174	4.00		2.00
181	4.00		2.00
187	5.00		2.50
182	3.00		2.00
189	3.00		2.00
198	5.00		2.50
228	5.00		2.50
275	5.00		2.50
192	3.00		2.00
191	3.00		2.00
198	5.00		2.50
196	5.00		2.50
226	5.00		2.50
204	5.00		2.50
271	5.00		2.50
197	4.00		2.00
183	4.00		2.00
149	5.00		2.50
137	5.00		2.50
158	4.00		2.00

### EXCESSIVE TAXES.

Total excess paid solicitors in seven terms of court, \$179.00

Supreme Court decision along this line in 148 N. C. page 187, reads: "It will be observed by reference to section 2785 that where any county has made provision for paying costs upon the public work, it is made the duty of the State to pay the same, and the county shall not be liable for the same."

to be detained only until they repay the county to the extent of the half fees charged up against it; thus showing that the Legislature recognized the liability of the county in such cases only for half fee.

We find nothing in the statutes authorizing judgment against the county in criminal cases, except those specially named for more than half fee. The judgment of his honor must be modified in that respect. The county will pay half fees, unless the commissioners shall wish to raise the question of defendants insolvency.

Under this section and decision, the clerk should have taxed fees for himself, sheriff, magistrates and constables, the same that he did the witnesses, in the following cases the officers received full fees, while the witnesses only received half fees. I find no law for this is ermination, and they all should have been taxed alike.

The excess paid the clerk is as follows:

Case No.	Amount.
72	\$1.93
104	2.25
81	1.98
98	2.20
103	2.18
86	3.45
91	2.18
TOTAL	\$16.17

### June Term, 1907.

Case No.	Amount.
100	\$1.93
120	2.10
93	2.28
91	2.12
132	1.98
86	2.33
123	2.25
103	2.25
80	2.03
124	2.40
138	1.63
TOTAL	\$23.30

### October Term, 1907.

Case No.	Amount.
88	\$1.73
104	2.20
103	2.73
130	2.43
85	2.55
99	2.80
10	2.20
78	1.98
90	2.05
121	4.13
127	3.18
93	2.58
114	2.20
115	1.90
32	6.23
TOTAL	\$40.89

### June Term, 1908.

Case No.	Amount.
142	\$1.93
135	1.92
95	2.33
101	2.63
98	2.05
79	2.10
94	2.20
TOTAL	\$15.16

### October Term, 1908.

Case No.	Amount.
142	\$1.93
135	1.92
95	2.33
101	2.63
98	2.05
79	2.10
94	2.20
TOTAL	\$15.16

### February Term, 1909.

Case No.	Amount.
88	\$2.13
78	2.20
65	2.02
104	2.08
110	2.28
78	1.72
125	2.10
92	2.05
79	2.12
109	2.20
12	2.20
74	2.20
130	1.93
132	2.05
131	2.13
72	2.18
TOTAL	\$32.61

### June Term, 1909.

Case No.	Amount.
474	\$1.93
486	2.28
483	3.85
573	2.55
467	2.48
500	1.86
445	1.93
TOTAL	\$16.83

### October Term, 1909.

Case No.	Amount.
177	\$1.90
173	2.12
174	4.05
181	1.98
187	1.50
182	2.20
189	1.90
198	2.13
196	2.12
192	1.90
191	2.20
198	2.20
197	2.05
183	2.05
149	2.05
137	2.05
158	2.05
159	2.05
160	2.05
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