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Social Security Law Changes Make Landlord Eligibility Easier

The New Bern Social Security Office has news for many farm landlords.

"In past years," according to Betty Perkinson, Field Representative of the New Bern office, "farm landlords would receive social security credit for their income from the farm only if they personally were 'materially participating' in the production, or management of the production, of the crops.

Now, however, a farm landlord who has an agent 'materially participating' can receive social security credit for his farm income. The agent may be a friend, relative, neighbor, or other person or firm representing the farm landlord."

"As a practical matter," Mr. Perkinson said, "this means that some farm owners who were previously found ineligible for social security may now qualify."

For example, Mrs. Jones, a farm owner, lives in town. Under an arrangement with her tenant, Mrs. Jones' brother supervises the work of the tenant. As Mrs. Jones' agent, he makes all the important decisions affecting the production of the crop.

Previously, Mrs. Jones could not receive social security credit for her income from the farm since she left the farm operation entirely up to her brother. Now, though, since her brother, as her agent, "materially participates" for her, she could receive social security credit for her farm income.

Miss Perkinson advised farm owners whose previous claim for social security benefits were denied because they were not personally participating in the farming operation, and had someone, as their agent, supervising the farm operation, to get in touch with the social security office. They may now be eligible for benefits.

Prisoner Escapes

Monday morning just after 10 20 year-old Earl Manley, prisoner at the Lenoir County Prison Camp, escaped from a work crew near Noble's mill in Southern Lenoir County. Manly, a native of Mount Olive, was apparently headed toward home since his trail was lost at about 4 a.m. Tuesday in the Seven Springs section. He was serving a 3-year prison term for auto theft. He is six feet tall, weighs about 150 pounds, is a dark negro and was wearing blue prison clothes when he escaped.

OFFICE OF THE LENOIR COUNTY NEWS, JONES JOURNAL AND RIDER PRINTING COMPANY WILL BE CLOSED SATURDAY UNTIL TUESDAY DECEMBER 26 FOR CHRISTMAS HOLIDAYS.

Land Transfers

Jones County Register of Deeds Bill Parkef reports the recording of the following real estate transfers in his office during the past week:

From Gilbert Scott Cook to C. Allen Davenport .5 acres in Trenton Township.

From B. R. Mitchell to Albert A. Mitchell 10.16 acres in Cypress Creek Township.

From V. B. Jenkins to James A. Chadwick one lot in White Oak Township.

From John D. Larkins, commissioner of court to H. L. Haddock 51.6 acres in Chinquapin Township.

Two Divorce Suits Filed in Jones Court

During the past week two divorce suits have been filed in Jones County Superior Court. In each two-years separation is the stated cause for divorce.

Joseph Bryant seeks divorce from Zeta Moore Bryant. They were married November 2, 1952 and separated November 1, 1958.

William Penn Fields seeks divorce from Ethel Mae Davis Fjeld. They were married on Christmas Day in 1935 and separated, so the complaint says, sometime in 1955.

ON KITTY HAWK

Andrew E. King, steward first class, son of Johnnie King of Pollockville, is serving aboard the attack aircraft carrier USS Kitty Hawk, operating with the First Fleet out of San Diego, Calif.

Senator Sam Ervin Comments On Nation's Tax Provisions

Most of us are now taking a personal look at taxation as the year comes to an end. Congress is confronted with many bills at every session which propose many changes in the tax laws. Oftentimes tax legislation is of necessity a patchwork affair because major tax revision involves a tremendous amount of study and hearings, and except in time of war tax revision can rarely be accomplished speedily.

Under the Constitution of the United States there are two fundamental provisions relating to taxation. The first of these states in Article 1, Section 7 (1): "All bills for raising revenue shall originate in the House of Representatives." The second provision states in Article 1, Section 8 (1): "The Congress shall have power to lay and collect taxes, duties, imposts and excises, to pay debts and provide for the common defence and general welfare of the United States. . ."

In practice the House Ways and Means Committee and then the whole House must pass upon any tax bill before the Senate considers it.

By and large the present individual income tax system is largely inherited from the Second World War and the Great Depression. The age-old problem of working out inequities in the tax structure has seen several approaches in this generation. During the 1930's tax programs at the federal level were directed toward combatting the Great Depression.

In Second World War years these programs were slanted toward controlling inflation. There is a growing feeling today that tax programs should promote private enterprise. Several days ago Secretary of the Treasury Dillon indicated what may be a trend in this direction with the promulgation of easier rules on deduction for business plant and equipment depreciation for tax purposes.

It is well to remember that in the consideration of major tax revision that better control of federal expenditures must go hand in hand with reform.

According to a recent study by the Tax Foundation, Inc. in the 1962 Federal budget presented last January, major national security programs account for 57 cents of each budgeted tax dollar, interest on the national debt accounts for 11 cents of the same dollar, civil benefits such as veterans services, agriculture, labor and welfare, commerce, housing, space technology, and natural resources account for an additional 25 cents of this dollar, and other expenditures account for the remaining 7 cents of the tax dollar.

The goal of economic growth seems to have high priority in the Administration these days. The growth of local and state needs and revenue demands have created a new facet to federal taxation. These problems and the need for a general tax revision which can boost private enterprise in American when new demands are being placed upon it round the world point out the problem facing Congress in the area of taxation during this coming session.

Transporting Charge

Jesse Potter of Kinston route 6 was caught by Lenoir County ABC Officers at about 7 Saturday night at the corner of Shine and Davis streets. In his 1952 model Nash Potter was found to be hauling 24 jars of stump-hole whisky. He was charged with transporting said elixir and his car was impounded for sale after confiscation/procedures.

BEER VIOLATION?

Beer Inspector Burl Hardison over the weekend indicted Haywood Edwards of Kinston route 2 on charge of buying beer and giving it to a minor.

Jones County Offices Burglarized Last Week

Time to Pay Up

The annual delinquent tax list for Jones County appears for the first time in this issue of the JOURNAL. Tax collector Julian Waller urges all of the list to pay up immediately and avoid further embarrassment and save the county the cost of the advertisement.

Benches for Weary?

The Kinston Board of Aldermen took under advisement an offer from a New Bern concern Monday night to place benches in downtown Kinston and pay the city a \$1 per month rental. The company agent says they have placed 26 benches in downtown New Bern, and have them in Raleigh, Charlotte and numerous other larger cities in the south. The company sells advertising on the benches, carries \$300,000 insurance on them and guarantees their maintenance. They would be located under the direction of the city and in agreement with property owners and business operators. The council decided to act on the matter at its January meeting.

PRACTICE TEACHING

East Carolina College's student teaching program for the winter quarter includes 207 seniors who are conducting classes in more than thirty public schools in Eastern North Carolina.

A student who is teaching from Jones County, listed with her teaching assignment, is Joyce Carol Jones, Route 1, Trenton, Wahl-Coates Laboratory School on the campus, 6th grade.

THREE CHARGES

Bobby Ray Tilghman of Dover route 1 was booked Friday on charges of public drunkenness, disorderly conduct and resisting arrest.

HOME DESTROYED

The L. B. Sanders home in Neuse township was destroyed by fire over the weekend period at an estimated loss of \$7,000 to the house and furnishings.

The offices of the Register of deeds and superior court clerk in the Jones County Court House were burglarized last Thursday night and several thousand dollars in cash, checks and several valuable papers were taken.

Only \$29 of the loot came from the office of the register of deeds, and this was money collected from court house workers for the annual Christmas Party.

The thief — or thieves — had far better luck in the office of the court clerk. There an accumulation of funds from the November 27th term of court, returns from several magistrates and checks for at least two public land sales were taken.

The burglary was made by someone who entered each office through a front window. A large screwdriver or small crowbar was used to force open the desks in both offices where the funds were kept.

Neither window was locked, so entry was not difficult and it appeared also that the thief had little trouble in forcing the locks on each of the desks that was robbed.

Clerk Murray Whitaker said he had not deposited court funds since November 16th, accounting for an unusually large amount of money being in his office. He said the lack of help in his office, and the press of duties made it impossible to make daily deposits. Whitaker said his best guess is that about two thirds of the fund taken from his office was in checks and the other in currency.

State Bureau of Investigation Agent John Edwards is assisting Sheriff Brown Yates in the robbery investigation.

The audit ordered by the Jones County Board of Commissioners in an effort to determine the loss when the office of Superior Court Clerk Murray Whitaker was entered last Thursday night was completed Tuesday and its findings were given to the commissioners on Wednesday. Board Chairman Nelson Banks said the audit found a total of \$9,031.34 missing, of which \$3,497.66 was in cash and the remaining \$5,533.68 was in checks.

Mt. Olive College Looks Ahead on 10th Birthday

Mount Olive College took a long look at the future this week as it celebrated the tenth anniversary of its charter. Dr. William C. Friday, president of the Consolidated University of North Carolina, declared in the Founder's Day address Wednesday that "Mount Olive College is an institution aware of its mission, working for its mission, and is destined to grow."

"The University of North Carolina has watched your progress with admiration," he added.

A ten-year development program was outlined by President W. Burkette Raper and approved by the Board of Directors in the anniversary business meeting.

The goals call for an increase in the student body from 187 at present to 500 in 1971; an enlargement of the library from 8,000 volumes to 15,000; building of the col-

lege endowment from \$50,000 to \$200,000; an increase in gifts and grants from \$65,000 annually to \$200,000; enlargement of student loan funds from \$30,000 to \$75,000.

January, 1963, was established as the target date to begin construction of the first building on the new college campus. The College is seeking \$225,000 in building funds during the next five years and an additional \$500,000 by 1971.

Mount Olive College was chartered in 1951 by the Free Will Baptist State Convention and open in 1952 with nine students. The College, presently located in the former Mount Olive elementary school building, is accredited by the North Carolina College Conference and the Southern Association of Colleges and Secondary Schools. Plans are being prepared for the development of a new fifty-acre campus.

Merry Christmas