

### Facts About Taxes

This is a second of a series on tax facts you as a citizen should know:

5. How does the county obtain a list of property subjects to its tax? North Carolina requires each property-owner to appear before the county tax officials every January and give them an accurate list of everything he owns. The county designates some resident of each township to serve as 'list taker' for the property in that township. This list taker advertises in advance the times at which he will be at certain stated places in his township for the purpose of interviewing property-owners about their taxable property. It is the property-owner's responsibility to appear before his township list taker sometime during the month of January each year for this purpose.

If the property owner fails to appear, or if he fails to disclose full information, the tax lister and the county tax supervisor have ample authority to visit the property or subpoena witnesses and records pertinent to the discovery of such property, and they are empowered to list it to its owner and impose severe penalties for the owner's failure to comply with the law.

6. Who is required to appear before the list taker and turn in the list of property owned?

The person who owns the property on January 1 is supposed to appear before the list taker and give the necessary information. This means that if a person owns land in three different townships he should appear before the list taker in each of these townships for the purpose of listing with each the property within the

particular township. Under certain conditions the property-owner may have an agent list the property for him. In such a case, however, the agent cannot make the listing unless he is completely familiar with the property concerned. Only the following taxpayers are permitted to list through an agent:

Corporations, partnerships, business firms, unincorporated associations, females, non-residents of the township, persons physically unable to attend and file a list for themselves.

Here are a few simple rules about who must list property. They should be consulted by all taxpayers before listing:

(a) Title to land passes when the deed is delivered. The person having the deed is the owner and must list the land.

(b) Putting a mortgage or deed of trust on land or personal property does not change ownership. The owner must still list it for taxes.

(c) Real estate owned by two or more persons as tenants-in-common can be listed to the whole group of owners as one tract, or each owner's interest may be listed separately. This is left up to the owners.

(d) Real estate and personal property owned by corporations, partnerships, etc., is listed in the business firm name and should be listed by an officer of the firm.

Real estate held by one person for his life only must be listed by the life tenant and in the life tenant's name.

(f) When one person owns land and another owns buildings or timber on the land, the owner of each interest may list his interest separately. If the persons concerned have a contractual agreement about who is to list the property for taxation the tax supervisor will permit them to follow their

agreement.

7. How should the property-owner prepare for listing his property?

There is one important thing every property-owner should do before he appears before his township list taker: He should make a list of every piece of land he owns in the township and a list of every item of personal property he owns. On the list of his land he should indicate what buildings have been erected on each lot or tract, and he should be careful to make a note of all additions and improvements which have taken place in the past year. If he has lost any buildings by fire, destruction, etc., he should also make a note of that fact. If he has bought or sold any land he should be careful to note when he purchased or sold the land and from or to whom it was transferred. If he has sub-divided any property he should make a note of the fact.

In making out the list of personal property he owns, the taxpayer should be careful not to lump property together into large groups or classes. For example, household and kitchen furniture should be listed by room, not as a single lump item. He should be careful to note where the personal property is located if it is not located in his township.

Business firms will be asked to furnish statements of their stocks of merchandise, their inventories, machinery, fixtures, etc.

following Arrangement Committee was named: Pines, Mrs. Lois M. Stokes; Ruler and Tally, Mrs. Alice M. Towe; Tickets, Mrs. Grace Corcoran; Cards, Miss Kate E. Burchard; refreshments, Mrs. Essie Durbage, chairwoman; Miss Hulda Wood, and Miss Nell Wilson; hostesses, Mrs. Margaret W. Bagley, Mrs. Gladys Perry and Miss Claire Hunter. Tickets may be purchased from any Club member in advance. Tickets will not be sold at the door as seating space is limited. Those wishing to play non-progressive bridge are welcomed, but will not be eligible for one of the prizes which are as follows: high and low for men; high and low for women.

Miss Wood announced the Gum Ball Machines had been placed in various business houses for the purpose of reimbursing the treasury.

The Public Affairs Chairman and her committee will meet with the Town Board and request action on the Street markers that have been promised in the past.

Senior Girl Scouting was discussed as a project with details to be worked out later.

Mrs. Roxanna C. Jackson, Chairman for the Loan Closet, reported that she had several requests for Hospital beds. The club does not own one, but contributions have been received and in due time will be able to grant some of these requests.

Mrs. Grace Morris invited the group to meet with her at the February business meeting. Miss Audrey Umphlett will be joint hostess.

During the social hour, Mrs. Towe and Mrs. Jackson assisted Miss Blanchard in serving an ice course to the members and Mrs. Robert Blanchard of Chicago, who was a guest.

### BPW Club To Sponsor Benefit Party

The Perquimans Business and Professional Women's Club met with Miss Kate Blanchard at her home on Market Street Friday night, January 11, for its regular monthly business meeting with the president, Miss Hulda Wood, presiding.

Plans were completed for a Benefit Progressive Bridge Party to be held at Hotel Hertford, Thursday night, January 24, at 8 o'clock when the

TRY A WEEKLY CLASSIFIED AD

### TAYLOR THEATRE

EDENTON, N. C.  
Week Day Shows Continuous From 3:30  
Saturday Continuous From 1:30  
Sunday 2:15, 4:15 and 9:15

Thursday and Friday, January 17-18—

James Mason in "THE DESERT FOX"

Saturday, January 19—

Charles Starrett in "CYCLONE FURY"

Sunday and Monday, January 20-21—

Robert Taylor in "WESTWARD THE WOMEN"

Tuesday and Wednesday, January 22-23—

Double Feature  
Brian Donlevy in "SLAUGHTER TRAIL"

—also—  
Larry Parks in "EMERGENCY WEDDING"

### EDEN THEATRE

EDENTON, N. C.

Friday and Saturday, January 18-19—

Roddy McDowall in "THUNDERHEAD, SON OF FLICKA"

### DEPENDABILITY



A PUNT, a pass, a plunge or a run, the "backs" can be depended upon to get the signal and follow thru with the play to the very limit of human endurance. They are symbols of dependability.

Human understanding, and a true desire to serve are the ideals that govern our service. Our reputation for dependability is worthy of your consideration.



### Announcement

C. C. Lang & Son Pickling Company

Will Contract For Cucumbers Throughout This Area This Year

Prices Will Be Good

If Interested in Growing Cucumbers this Year

Call or See

G. L. CHAPPELL

At L. L. Chappell Store At Belvidere

PHONE 4583

### Wood Funeral Held Sunday Afternoon

A prominent Woodville man died of a heart attack last Friday morning shortly after arrival at the Albemarle Hospital.

He was Wallace Luke Wood, 62, foreman at the Norris Grain Co., plant on U. S. 17, some five miles from Elizabeth City.

Mr. Wood was a native of Perquimans County and lived at Woodville. He was the son of William E. and Penelope Gregory Wood; husband of Mrs. Zelma Hobbs Wood; a member of the New Hope Methodist Church, superintendent of the New Hope Sunday School, member of the Men's Methodist Club and a teacher of the world.

The "next war" has, for many years, been the one which would end the world.

### Young Man's Wife Dies

Surviving besides his wife are two daughters, Mrs. Sadie W. Gregory, Elizabeth City, and Mrs. Lillie W. Walker of Windsor; two sons, Wallace Mevin Wood and Warren Luke Wood, both of Woodville; one sister, Mrs. Joe Boyce of Ashington, N. C.; three brothers, Willis R. Wood of Portsmouth, Va., Eddie Wood of Norfolk and Dennis Wood of Cadiz, Va.; and 10 grandchildren.

Funeral services were conducted Sunday at 2:30 P. M., at the New Hope Methodist Church by the Rev. E. B. Edwards of Edenton, a former pastor, and the Rev. H. M. Jamison, pastor. Burial was in New Hollywood Cemetery, Elizabeth City.

### For Your Livingroom



SEE OUR NEW PLASTIC 3-PIECE LIVING ROOM SUITES SOFA BEDS—ODD CHAIRS

ALSO OUR WIDE SELECTION OF FLOOR AND TABLE LAMPS

### QUINN FURNITURE COMPANY

211 North Poindexter Street Elizabeth City, N. C.

### NOTICE

Beginning January first, all Tax Listers of Perquimans County, North Carolina, will sit at the following places and on the dates mentioned below for the purpose of listing your PROPERTY TAXES for the year 1952.

### List in January and Save the Penalty

Belvidere Township	
T. C. PERRY, List Taker	
January 5, 12, 19, 26	T. C. Perry Store
January 15	Edgar Chappell's Store, Chapel Hill
January 17	R. M. Baker's Store, Whiteston
January 23	Whitewater
All Other Days During January at Home	
Bethel Township	
JULIAN LONG, List Taker	
January 6	J. W. Gatling's Store, Bethel
January 12	Court House in Hertford
January 19	J. W. Gatling's Store, Bethel
January 16, 23, 31	J. W. Gatling's Store at White
January 26	J. W. Gatling's Store, Bethel
All Other Days During January at Home	
Hertford Township	
PERCY ROGERSON, List Taker	
January 2, 9, 16, 23, 30	At Court House in Hertford
January 16, 17, 18, 19, 23	At Court House in Hertford
January 23, 24, 25, 26, 28	At Court House in Hertford
January 29, 30, 31	At Court House in Hertford
All Other Days At Home	
New Hope Township	
CARSON SPIVEY, List Taker	
January 5, 12, 19, 26	New Hope
January 11	Ernest White's Store
January 18	Guy Webb's Store
January 25	P. P. Perry's Store, Woodville
All Other Days During January at Home	
Parkville Township	
W. R. STANTON, List Taker	
January 5, 12, 19, 26	Fred Winslow's Store, Winfall
January 11	Tove's Store, Chappell
January 23	Jackson's Store
All Other Days During January at Winfall	
Enquire your lists now, and save time in listing, also avoid the PENALTY for being delinquent after January 31st, 1952. This is provided by the State Law. See Chapter 218, H. B. 45, Public Laws of North Carolina, Session 1951.	
J. W. WARD, Tax Supervisor PERQUIMANS COUNTY, N. C.	

**Last 10 Days**  
**FOR BIG JEWELRY BARGAINS**  
— AT —  
**Wright's Jewelry Store**  
HERTFORD, NORTH CAROLINA

We will close our doors for good on January 31st... We still have many, many bargains in Sterling Silver.

IS YOUR PATTERN HERE???

English Gadroon—Camellia—Lily of Valley  
Chantilly—Strausbourg—Joan of Arc  
Rondo—Prelude—Wild Rose—Minuet  
Courtship—Queen's Lace—Serenity  
Chased Romantic—Chateau Rose  
Moonbeam

**NOW 30% OFF**

TIFFIN GLASSWARE—Laurelwreath, June Night and Fuchsia, priced below 1/2 price.

**Purelube**  
The New Talcum MOTOR OIL

It's a **SURE "CAR-SAVER"**

Purelube is premium quality-PLUS! It's so good it meets all requirements even where "heavy-duty" oil is recommended by passenger car manufacturers. It's so long-lasting it saves you money on the quarts you don't add!

Change over now for a cleaner, more efficient motor with a longer, happier running life!

**Purelube**  
the sure motor oil

**WINSLOW OIL COMPANY**  
Phone 3336 Hertford, N. C.

FREE! Ask for your Pure-Sure "CAR-SAVER" Record Book