

**Population**  
City Limits 7,193  
(Final Unofficial Census 1950)  
Immediate Trading Area 15,000  
(1945 Ration Board Figures)

VOL. 62 NO. 28

Sixty-Second Year

Kings Mountain, N. C., Friday, July 13, 1951

Established 1889

PRICE FIVE CENTS

# TENTATIVE CITY BUDGET IS \$373,245.94

## Local News Bulletins

**WITH RAINWATER**  
Tom Barnett, of Waco Road, has joined Rainwater Furniture Company as a salesman, according to announcement by R. P. Wiley, manager. Mr. Barnett was formerly employed at Craftsman Yarns, Inc., and previously was associated with Kings Mountain Furniture Company, prior to its consolidation with Cooper's, Inc.

**BACK ON DUTY**  
B. S. Neill, executive vice-president of the First National Bank, returned to work on a part-time basis this week, following an operation at a Charlotte hospital.

**PRIVILEGE LICENSES**  
A total of 96 business firms doing business in Kings Mountain had purchased 1951-52 privilege license at noon Tuesday, according to report of O. T. Hayes, Sr., acting clerk. Mr. Hayes reminded that all business firms doing business in Kings Mountain are required to buy licenses not later than July 31. Penalties apply for late purchases.

**TAX PRE-PAYMENTS**  
Kings Mountain property owners had pre-paid a total of \$19,611.60 in 1951 city tax bills at noon Thursday. The total represents about one-fifth of the anticipated levy of \$103,098.76 for the current year. Persons paying city taxes during the month of July qualify for a one-and-one-half percent discount. The discount rate drops to one percent at the close of the business July 31.

**BACK FROM JAPAN**  
Miss Virginia Plonk, daughter of Mr. and Mrs. R. L. Plonk, arrived home last week from Japan, where she had taught for a year in an army school.

**Presbyterian Group At Camp Conference**  
Kings Mountain Presbytery including churches in Gaston, Cleveland, Lincoln, Rutherford and Polk counties, has purchased a beautiful camp in Hidden Valley, near Hendersonville. The first conference of this camp site is now in session and nearly 200 young people of the Presbytery are attending. Those attending from the local Presbytery are the local Presbyterian Youth Fellowship and Ed Hopper, assistant pastor, and Miss Lillian Barber, director of religious education, who are serving as counselors, and Misses Delores Davidson, president of P. Y. F. of Kings Mountain Presbytery, Susan Moss, Ann Dilling, Patsy Goforth, Lonsie Lynch, Nora Jane Deese, and Messrs Dick Webb, a member of Presbytery Council, Bill Ruth and Rannie Arnette. This group will return home next Monday.

**Bible School Donates Money To Hospital**  
The Vacation Bible School of the Second Baptist church donated a sum of money to the Kings Mountain hospital to be used for linen supplies.  
Mrs. N. L. Fipps, principal of the school, presented the money July 2.

**Attention Called To Herald Deadlines**  
Attention of readers and persons is called to the Herald's deadlines on all types of copy.  
The addition of a second typesetting machine, installed last weekend, makes it imperative to speed schedules on all news and advertising.  
Advertising deadline is 2 p. m. Wednesday, and the Herald requests its patrons to have advertising copy ready on Tuesday if at all possible.  
News deadline is 2 p. m. Thursday, and society news deadline is 10 a. m. Thursday. Only society news acceptable on Thursday morning will be reports of Wednesday afternoon and evening events, birth announcements, and items for the social calendar. Persons desiring pictures printed in the Herald should have them in the Herald office not later than 4 p. m. Monday to insure publication in the forthcoming issue.

## Carpenter Reports "Listings Very Low"



**Cross-Checking With County Adds Valuation**  
Clarence E. Carpenter, police desk sergeant who has been doing special work on the 1951 tax books during the past three weeks, reported to Mayor Garland E. Still Tuesday that some listings of personal property "seem incredibly low". He also reported addition of \$74,566 to the valuation scrolls arising from correction of figuring errors.

**Cannady Joins First National**  
J. R. (Dick) Cannady, of Snow Hill, has assumed the duties of personal loan manager of the First National Bank, President F. R. Summers announced this week.

**Hambright Reunion To Be Held Sunday**  
Annual meeting of the Hambright family descendants of Col. Frederick Hambright of Revolutionary War fame, will be held at Antioch church near Grover on Sunday, July 15.

**Water Rate Adjustments Talked; Davis Succeeds Harrill As Attorney**  
In addition to passing tentative record budget, the city board of commissioners, at their regular July meeting Monday night:

- 1) Named J. Roan Davis city attorney at a salary of \$100 per month;
- 2) Named Commissioner C. P. Barry as the city board's representative on the Jacob S. Mauney Memorial Library board;
- 3) Indicated large users of city water may have to pay more for it.

The water-rate discussion occurred as the board considered a water contract with Foote Mineral Company, the city's biggest water customer.

Under terms of the proposed contract, Foote Mineral would pay regular city rates, which scale down heavily for large users, plus 10 percent differential, due to the fact that the company is without the corporate limits.

Mayor Garland Still explained that the proposal had been drawn several weeks ago, prior to the city election, and had been deferred at that time by the Herndon administration, which

Mr. Carpenter had spent two weeks cross-checking city listings against the county listings. The listing errors, on the basis of the city's \$1.80 tentative tax rate, would have cost the city treasury \$1,342.18.

Mr. Carpenter's report to the mayor follows:

"As requested by you, I beg to submit herewith report in connection with my recent check of the City's tax records:

"The carrying-over of real property from last year's books was done very neatly, and the 1951 listings were done in a most legible manner, however, the following errors were noted, most of which have been corrected:

"A total of \$74,566 in errors were discovered. Some of these were in the addition; some in the failure to carry totals to the right column—and some as the result of the apparent inattention to the appraisal sheets on real estate transfers and new buildings furnished by the county appraisers.

"Men over fifty years of age, on one book, were charged with poll tax and in some instances, women were charged with same.

"Several pieces of property heretofore listed as out-of-town property were found to be within the city limits—while a few more doubtful cases necessitate a physical check.

"In a great number of cases, in both City and County, no location of real property is given, same.

"This hinders the checking of 'Failure to require copies of Dec. 31st trial balance statements from corporations and inventories from business firms results in great loss of revenue.

"In several instances, in both manufacturing plants and business firms, listing of goods on hand in the process of manufacture, etc., seems incredibly low. One firm I know of, whose inventory was in excess of \$37,000, listed same on the tax books for \$5,000."

**Ernst & Ernst Files Examination Report**  
Report of condition of the City of Kings Mountain at May 31, 1951, as compiled by Ernst & Ernst, Winston-Salem accountants and auditors, showed the city with an excess of assets over liabilities of \$999,849.33.

This total represented an increase in assets during the past 11 months of \$84,427.31. During the period, bonded indebtedness showed a net decline of \$24,000, and total liabilities declined by \$9,113.23.

Total assets were \$1,321,170.78, including cash, \$62,171.25; receivables (at net) \$32,249.16; inventory, \$25,509.63; and property and equipment valued at \$1,201,240.74.

Net bonded indebtedness was \$289,000.

At the end of 11 months, the city had already received in total revenue, \$374,539.28, only \$7,603.21 less than its estimated receipts for the whole year, indicating that gross revenue would exceed the total estimate by at least \$15,000. The city had received in 11 months more money than it had expected in 12 months from sale of auto license tags, from court costs, from sale of cemetery lots and graves, from the state intangible tax rebate, from parking meter collections, parking meter fines, sale of fishing permits, franchise taxes, tax penalties and interest, and from pole rent.

It had received nothing from land sale certificates, where it had expected to receive \$600, and nothing from collection of old accounts, where it had anticipated \$3,200.

It had collected \$76,869.54 in ad valorem and poll taxes, \$9,261.53 over the anticipated revenue, and had collected \$198,669.25 from sale of water, power, and lights, \$17,639.25 over anticipated gross receipts.

On the spending category, the end of 11 months of operation found the fire department, light and power department, the recorder's court, and the miscel.

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**Dog Owners Urged To Get Licenses**  
City dog owners are being warned this week by city officials that the privilege license ordinance requires purchase of a dog tag annually at \$1.00.

Mayor Garland Still said that, following the July 31 deadline for purchase of the tags, the police department will be instructed to enforce this ordinance.

The Mayor pointed out that reason for requiring the dog tag is a public health measure. Vaccination against rabies is required before dog tags are issued.

**Services Hike August Quota**  
The services issued a call on selective service Wednesday to furnish 35,000 men in August, 28,000 for the army and 7,000 for the marines, but Mrs. Clara Newman, clerk to the Cleveland County board said she could not estimate the county's quota.

During the past several months, the county's quota has been small, attributable to heavy calls last year, when 30 counties of the state were without selective service boards, and heavy percentage of volunteers.

The board sent eight men to Charlotte for induction on Thursday. Only one Kings Mountain man, Charles Eugene Anderson, was in the group, which also included three volunteers.

Mrs. Newman said a few deferment tests were being received in the Cleveland office. She also said that regulations now provide two methods of determining deferment for college students, 1) scholastic standing and 2) results of deferment tests.

Deferment on scholastic standing requires the following: freshmen must be in the upper half of the male members of their class, sophomores in the upper two-thirds of male members of their class, and juniors in the upper three-fourths of male members in their class. Seniors get a chance to finish, if they don't require too long a period.

Mrs. Newman also emphasized that mere passing of the deferment test does not mean that a registrant is automatically deferred. He must request deferment, just as he would on any other grounds.

**Three Local Men Attend Presbytery**  
Rev. P. D. Patrick, Dr. W. L. Bassett and J. G. Darracott attended the meeting of Kings Mountain Presbytery at New Hope Presbyterian church, in Gaston county last Tuesday.

At this meeting, Rev. Charles Bixler who served as assistant pastor for two summers, to Mr. Patrick, was received into the Presbytery as pastor of Armstrong Memorial church in Gaston, N. C. Mr. Patrick was appointed chairman of the Commission to install Mr. Bixler on Sunday evening, July 22.

**McDaniel, Hayes Swap Positions At City Hall**  
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Mr. Hayes will receive \$2,700 per week, Mr. McDaniel \$50 per week.

The resignation of Mr. McDaniel came as a surprise to the board, members told the Herald, and his appointment to the Number 2 office followed his request to be retained in some capacity. After accepting his resignation Monday night, effective on naming of a successor, Mayor Garland Still and Commissioners James (Red) Layton and Olland R. Pearson asked him to reconsider his resignation Wednesday afternoon. They were joined by Commissioners B. T. Wright, Sr., and C. P. Barry at the Wednesday night special meeting, but Mr. McDaniel declined.

The motion to name Mr. Hayes as acting clerk was a compromise, arrived at after several motions had been put, none of which could obtain a second. They included: 1) motion of Mr. Wright to name Mr. Hayes to the clerk-treasurer-court clerk position for 30 days; 2) motion by Mr. Pearson to name him to the position without the 30-day provision; 3) motion by Mr. Layton to name Clarence E. Carpenter to the position.

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**Legion Juniors, Hoping Shelby Lads Falter, Home Saturday, Wednesday**  
Kings Mountain's American Legion Juniors get a big order this weekend, facing the strong Hickory Juniors Friday night at Newton and Saturday night here at City Stadium. The home finale is set for Wednesday night against Haywood County.

Coach J. R. Bradshaw's mountaineers will probably face the southpaw slants of Hickory Ace John "Hom" Isaac, of Newton, at Newton, Friday night. Isaac came on in relief in the game here Wednesday night, walked two and allowed Jimmy Kimmell to steal home with the winning run. Bobby Chester, however,



**FIFTY-YEAR MASON** — B. Meek Ormand, center, was presented a fifty-year emblem and accorded grand Masonic honors at a stated communication of Fairview Lodge No. 339, A. F. & A. M., Monday night. Capt. Ormand, retired railway conductor, was raised to the degree of master mason in Gastonia Lodge No. 369 on May 31, 1901, and transferred to Fairview Lodge on Jan. 21, 1921. He still attends meetings regularly. Past Master Arnold Kincaid, right, made the presentation while Master Paul W. Owens looked on. Only two other members of the lodge have received the 50-year emblem, the late D. M. Baker and the late J. M. Patterson. (Photo by Carlisle Studio.)

**Board Expects To Keep \$1.80 Rate On Books**  
The city board of commissioners tentatively adopted a record budget Monday night and tentatively set the tax rate at \$1.80 per \$100 valuation, same rate in vogue the past two years.

During the period July 1, 1951, to June 30, 1952, the city expects to receive and spend \$373,245.94.

Funds available for spending, should the tentative budget be adopted, will actually surpass \$400,000. Books had not been closed on June business Wednesday, but City Clerk Joe H. McDaniel said he expected a 1950-51 surplus approximating \$30,000.

The new year's budget would therefore exceed the previous year's budget by about \$60,000, had the surplus been included, as it was in the 1950-51 budget adopted by the Herndon administration.

Principal sources for the anticipated increase in revenue are: 1) the expected gas-tax rebate from the state for street maintenance under the Powell bill of \$24,950.94; 2) an anticipated increase in property valuations of \$82,000; 3) a big gain in revenue during the past year from sale of electric power.

The budget was prepared and presented by M. K. Fuller and was tentatively adopted without change. However, the board expects to meet again in special session on Monday evening, it was indicated, to consider if further and to make whatever adjustments are considered necessary. Final action is anticipated for a special meeting on July 23.

The budget anticipates several increases in pay scales, notably for policemen and city laborers. The anticipated police pay schedule would provide a policeman with 18 months experience, top pay of \$223 per month, while a rookie would receive a beginning salary of \$177 per month. Credits would be provided for police school attendance and duly certified prior experience.

Under the anticipated pay schedule, hourly rated city workmen would receive 75 cents per hour, a boost of 20 cents over the previously paid 55 cents.

Other pay schedules tentatively budgeted include: superintendent of public works (L. C. Parsons), \$303 per month; superintendent of light and power (Hunter Allen), \$300 per month; superintendent of water and sewer (F. Tidwell) \$250 per month; superintendent of streets, \$300 per month; water plant operator (George Moss), \$240 per month; assistant water plant operator (Robert Wright), \$190 per month; foreman, street department, \$50 weekly; foreman, water department, \$50 weekly; line man, light department, \$20 per month each; foreman, light department, \$240 per month; warehouse clerk, \$175 per month; keeper at dam site, \$125 per month and house for residence; equipment operators (two), \$50 each per week.

**Audit Report Adds Recommendations**  
The city received Monday the report of examination of the city's books from Ernst & Ernst, certified public accountants. The report included six specific statements of findings, in addition to the 18 general comments noted on completion of the check of the books, which set forth need for improvements of city operating accounting procedures.

The report covers the 11-month period ending May 31.

The six salient quotations from the accountant's report follow:

"There was no evidence of any recent work to collect the large amounts of delinquent poll taxes and personal property taxes.

"The procedures for the accounting for and control of the utilities accounts are, in our opinion, inadequate for the proper safeguarding of the city's assets. The City bills and collects for over \$200,000.00 of utility services annually, which is more than half its total gross income."

"The street and sidewalk assessments receivable are stated without interest. All these assessments are dated back to 1942 and prior. The assessments receivable are, in theory at least, secured by liens on the property. No action has been taken toward the exercise of these liens.

"The internal control procedures of the City do not provide for accountability for the large amount of materials and supplies

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**Postmaster Reports Postal Receipts Up**  
Postal receipts at Kings Mountain postoffice showed a gain of over \$3,000 during the first six months of 1951, according to reports of W. E. Bickley, postmaster.

Receipts for the period ending June 30 totaled \$22,971.58, while receipts for the six-month period ending June 30, 1950, totaled \$19,935.04.

Under present schedules it appears Kings Mountain postoffice will have no difficulty retaining first-class status to which it returned July 1. Annual calendar year receipts of \$40,000 are required to attain first-class status.

## Judging Expert Speaks To Lions

Harvey L. Bumgardner, recent graduate of North Carolina State college and national champion in poultry judging, addressed the Kings Mountain Lions club Tuesday night and provided many interesting facts concerning the poultry industry.

Mr. Bumgardner, reporting that much progress had been made in the poultry industry during the past decade, cited two large programs which are helping to improve the industry. They include, he said, the National Poultry Improvement plan, which has two principal aims, elimination of diseases and better breeding via culling, and the Chicken-of-Tomorrow contest, sponsored by Atlantic & Pacific Tea Company, with its purpose to grow a better meat bird.

The latter, Mr. Bumgardner reported, has already resulted in growing a four and one-quarter pound bird in 12 weeks, on two-pounds of feed per pound per bird, a great gain over the old standard of four pounds of feed per pound of bird.

The three main principles of poultry industry improvement, he said, are 1) better breeding; 2) management; and 3) diet. Better breeding, he reported, has already produced a hen which has laid 346 eggs per day, a far cry from the bird found in India (where chickens originated) which laid about two dozen per year. In management, Mr. Bumgardner said, the addition of labor-saving devices, such as automatic waterers and feeders, enables one man to tend a flock of as many as 4,000 chickens and still have time for other work. He also said that the old hen-house-cleaning job on a once-a-week basis has fallen into disrepute, with the better poultryman now cleaning their houses not over once per year. Better diets have been developed by the feed manufacturers, he added, and efforts are now being directed toward experimentation with anti-biotics.

Mark of improvement he said is the demise of the barred rock chicken as the favorite. "The barred rock was all right," he said, "except it was short on breast meat and long on pin feathers."

Mr. Bumgardner, who will be

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This total represented an increase in assets during the past 11 months of \$84,427.31. During the period, bonded indebtedness showed a net decline of \$24,000, and total liabilities declined by \$9,113.23.

Total assets were \$1,321,170.78, including cash, \$62,171.25; receivables (at net) \$32,249.16; inventory, \$25,509.63; and property and equipment valued at \$1,201,240.74.

Net bonded indebtedness was \$289,000.

At the end of 11 months, the city had already received in total revenue, \$374,539.28, only \$7,603.21 less than its estimated receipts for the whole year, indicating that gross revenue would exceed the total estimate by at least \$15,000. The city had received in 11 months more money than it had expected in 12 months from sale of auto license tags, from court costs, from sale of cemetery lots and graves, from the state intangible tax rebate, from parking meter collections, parking meter fines, sale of fishing permits, franchise taxes, tax penalties and interest, and from pole rent.

It had received nothing from land sale certificates, where it had expected to receive \$600, and nothing from collection of old accounts, where it had anticipated \$3,200.

It had collected \$76,869.54 in ad valorem and poll taxes, \$9,261.53 over the anticipated revenue, and had collected \$198,669.25 from sale of water, power, and lights, \$17,639.25 over anticipated gross receipts.

On the spending category, the end of 11 months of operation found the fire department, light and power department, the recorder's court, and the miscel.

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**McDaniel, Hayes Swap Positions At City Hall**  
City Clerk Joe H. McDaniel and Assistant City Clerk Oliver T. Hayes, Sr., swapped jobs Thursday, as a result of a series of developments at City Hall beginning Monday night.

Mr. McDaniel resigned as city clerk, treasurer and clerk of recorder's court at the regular meeting Monday night. In a special meeting Wednesday night, the board of commissioners, by 4-0 vote, named Mr. Hayes acting clerk, treasurer and clerk of court, and named Mr. McDaniel assistant city clerk and treasurer.

Mr. Hayes will receive \$2,700 per week, Mr. McDaniel \$50 per week.

The resignation of Mr. McDaniel came as a surprise to the board, members told the Herald, and his appointment to the Number 2 office followed his request to be retained in some capacity. After accepting his resignation Monday night, effective on naming of a successor, Mayor Garland Still and Commissioners James (Red) Layton and Olland R. Pearson asked him to reconsider his resignation Wednesday afternoon. They were joined by Commissioners B. T. Wright, Sr., and C. P. Barry at the Wednesday night special meeting, but Mr. McDaniel declined.

The motion to name Mr. Hayes as acting clerk was a compromise, arrived at after several motions had been put, none of which could obtain a second. They included: 1) motion of Mr. Wright to name Mr. Hayes to the clerk-treasurer-court clerk position for 30 days; 2) motion by Mr. Pearson to name him to the position without the 30-day provision; 3) motion by Mr. Layton to name Clarence E. Carpenter to the position.

The several discussions consumed an hour before Mr. Wright and Mr. Pearson agreed to compromise their motions. The result was motion by Mr. Pearson to name Mr. Hayes acting clerk-treasurer-court clerk, which Mr. Barry seconded and

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