

The Honorable Board of County Commissioners met in their said office September 12, 1940, according to adjournment. Members of the Board present:

W. L. Hobbs, Chairman

H. G. Avant

R. C. Benton

G. C. Hinson

C. A. Small

A. W. Baldwin, Clerk

The following business was transacted.

Ordered: That \$500.00 received from Walter C. Edmund and wife by A. W. Baldwin, Trustee, which has been deposited in the General County Fund be distributed as follows: Town of Chadbourn \$177.11, E. K. Proctor and J. D. Lewis, Commissioners \$45.00, Leo L. Fisher \$1.50, balance to remain in General County Fund.

On motion of C. A. Small, seconded by R. C. Benton, it is ordered that resolution passed July 14, 1921 relative to carnival exhibiting or showing in Columbus County be and remain in full force.

Ordered: that W. F. Hardee be notified to vacate house at County Farm so the house may be used by farm help.

Ordered: that H. D. Best be given 1939 delinquent personal tax for collection, he to be paid 10% for his services.

Ordered: that all county officers be required to keep their offices open on Saturdays until 5:00 P. M. until further ordered.

Ordered: that M. V. Hardee be allowed to pay 1937 tax on 7 acres of land valued at \$65.00 known as part of 10 acres sold to Woodrow Mercer and listed in the name of E. C. Blake Est.

Ordered: that the Tax Collector give R. C. Applewhite credit on his taxes, \$2.50 for dog vaccination certificates which have been lost.

Ordered: that W. L. Hobbs, Chairman, sign Project Proposal with Works Progress Administration for County Home and Columbus County Hospital.

Ordered: that A. K. Baldwin be allowed to pay J. S. Maulsby 1934 tax at 1/2 court cost and 6% flat penalty.

Dr.
Ordered: that/R. B. Whitaker be allowed to pay his 1937 tax at par.

Ordered: that W. W. Schulken be allowed to pay 1939 taxes he owes at par on account of County and School Funds owing him.

Hdw. Co.
Ordered: that Ellis Meares/be allowed 2% discount on taxes they pay for 1940 on account of County and School Funds owing them at time discount was allowed.

Ordered: that Bowers and Bennett be allowed a refund for 1937, 1938, 1939 and 1940 taxes in Bug Hill Township for error in listing valuation.

Ordered: that the Tax Collector allow R. C. Applewhite credit on his taxes for 5 dogs as shown in statement by I. A. Wortham and J. J. Barnhardt.

Ordered:, that the following refunds be granted:

W. S. McPherson	1939 tax	Error in listing dogs	\$1.00
W. H. Applewhite	1939 tax	Board refunding penalty	6.28
S. D. Jr. & I. M. Scott	1937 tax	" " "	9.65
B. R. Prince	1938 tax	Error in listing Poll	2.00
B. R. Prince	1939 tax	" " "	3.00
Clyde Worley	1940 tax	Error in listing Poll	2.45
W. W. Schulken	1939 tax	Board refunding penalty	12.52
Mrs. W. W. Schulken	1939 tax	" " "	.83
R. E. Dunn	1939 tax	" " "	2.06
Jesse Mitchell	1939 tax	Listed in Waccamaw	2.16
Carl Meares	1940 tax	Board allowing discount	.58
Ellis Meares	1940 tax	" " "	2.75
Minnie E. Meares	1940 tax	" " "	.64
Reliance Guano Co.	1940 tax	" " "	.11
J. S. Maultsby	1934 tax	Board refunding	20.82
C. B. Inman	1936 tax	Board refunding penalty	7.36
C. B. Inman	1937 tax	" " "	4.07
C. B. Inman	1938 tax	" " "	.51
Dock Gore	1939 tax	Error in listing Poll	2.45
Dock Gore	1940 tax	" " "	2.45
Luther Meares	1940 tax	Board allowing discount	2.84
Luther Meares	1940 tax	" " "	.14
Vernie Sellers	1939 tax	Listed in Williams	2.16
Vernie Sellers	1940 tax	" " "	2.00

September 12, 1940

Board of Education,
Columbus County,
Whiteville, N. C.

Gentlemen:

At the last Board of County Commissioners' meeting, September 2, 1940, the proposition of establishing a Revolving Fund for Columbus County under authority contained in Chapter 60, Section 62 of the Public Laws of 1931, was considered.

The proposed Revolving Fund would consist of all uncollected taxes of all funds for all levies from and including the 1937 levy as of June 30th, 1940.

In consideration of the Board of Education of Columbus County relinquishing its claims on all uncollected taxes, from and including the 1937 levy as of June 30th, 1940, the Board of County Commissioners in return propose to cancel all of the indebtedness of the Board of Education to Columbus County's General and other funds.

A condensed statement of the above proposition according to the records of the County Auditor as regards taxes and according to the Board of Education's records in regard to its indebtedness to the General County and other funds is shown below:

BOARD OF EDUCATION - COLUMBUS COUNTY
INDEBTEDNESS TO OTHER FUNDS - JUNE 30TH, 1940

Due to County Funds:

Cash Advance - June 30, 1939	\$ 9,700.00	
-For Overproviding Budgets in Prior Years	70,554.40	
Payment of Board of Education Notes from		
Proceeds of Bonds Owned by Sinking Funds	<u>74,000.00</u>	
Total		\$154,254.40

Less: Amounts due by County Funds:

Sinking Fund	17,342.00	17,767.00
Bond Interest Fund	<u>425.00</u>	

Total Due by Board of Education \$136,487.40

BOARD OF EDUCATION - COLUMBUS COUNTY
UNCOLLECTED TAXES (1937 and Prior Levies) JUNE 30, 1940

1937 Levy	\$14,094.64
1936 Levy	12,113.34
1935 Levy	9,761.60
1934 Levy	7,713.91
1933 Levy	10,853.29
1932 Levy	3,925.38
1931 Levy	<u>3,844.38</u>

Total Uncollected Taxes \$ 62,306.54

Excess of Board of Education's Indebtedness over
Uncollected School Taxes on 1937 and Prior Years Levies \$ 74,180.86

If the Board of Education is willing to accept the above outlined proposition the Board of County Commissioners would appreciate a letter of specific acceptance in order that the process of establishing the Revolving Fund might be expedited.

Respectfully submitted,

BOARD OF COUNTY COMMISSIONERS
OF COLUMBUS COUNTY

By: _____
Clerk to Board

There being no further business to come before the Board at this time, adjournment was voted in order until September 26th, 1940.

Approved:

W. B. Baedem
Clerk

W. H. Hobbs
Chairman