

be accepted.

It is ordered; that E. K. Proctor be appointed as County Attorney effective April 1, 1941, at a salary to be fixed by the County Commissioners.

It appearing that additional assessors are needed, it is ordered that J. R. Blake and T. S. Lewis, Chadbourn Township, be appointed tax assessors and assigned to work under the supervision of Miss Mamie Brown, Tax Supervisor.

Ordered: that J. H. Inman, Tatum Township, be allowed to settle 1940 and prior years taxes due for the sum of \$546.45.

Ordered: that Kern Prince, South Williams Township, be refunded \$1.78 penalty instead of 89¢ penalty.

TAX ADJUSTMENTS MADE AS OF THIS DATE

E.					
Mrs. Jessie/Nance	Fair Bluff Township	130 acres	from \$2155 to	\$1600	
Geo. W. Frink	Bogue	" 261½ "	" \$10,690 "	\$6000	
Southern Kraft Corp.	Bug Hill	" 5188 "	No action taken		
Ed Schwartz	Whiteville	" 1 Lot	from \$ 800 to	\$ 700	

Ordered: that the following refunds be granted:

Nellie W. Foster	1936 thru 1940 tax	To adjust taxes as per order	\$1.72
E. S. Wood	1936 thru 1940 tax	" " " " " "	1.06
C. W. Foster	1936 thru 1940 tax	" " " " " "	3.33
Mary M. Smith Est.	1927 thru 1938 tax	Board compromising tax	19.95
Kern Prince	1940 tax	To adjust taxes as per order	25.90

Ordered: that the following General County bills be allowed and paid:

Waccamaw Milling Co.	Grinding and mixing feed	\$ 5.38
A. E. Powell, P.M.	Envelopes for C.S.C.	57.68
Ernest Pridgen	Making file for Reg. of Deeds office	1.50
Mrs. J. P. Brown	To listing taxes	127.70
H. F. Wolfe	To typewriter for delinquent tax office, etc.	67.25
Columbus Telephone Co.	To Feb. phone bills	62.10
Western Union	To account - County Agent	.43
Glenn F. Holmes	To 1/2 Mo. salary - Tax Col. and travel	87.50

On motion, meeting adjourned until Friday, April 4th, 1941.

Approved:

M. K. Fuller
Clerk

J. L. Robinson
Chairman

The Honorable Board of County Commissioners met in their said office Friday, April 4th, 1941, according to adjournment, sitting as a Board of Equalization and Review. Members of the Board present:

- J. L. Robinson, Chairman
- W. L. Hobbs
- Bruce Pierce
- J. C. Stanley

M. K. Fuller, Clerk

Absent: A. W. Williamson

Ordered: that the County make a supplementary appropriation of \$150.00 to supplement this year's appropriation for Forest Fire Control, said sum to be advanced if and when funds are available.

Ordered: that \$1.00 per day be allowed for hospitalization in Southport for Forest Wilkerson's son for a period not to exceed six (6) months.

Ordered: that \$1.00 per day be allowed for hospitalization at State Sanatorium for Carrie and Alice Stanley, and that \$100.00 for bills previous to March 1, 1941 be allowed and paid on or after July 1, 1941.

Ordered: that the proceeds from the sale of whiskey in the amount of \$260.59 credited to the General County Fund on Feb. 5th, 1941, be transferred to the General School Fund.

On motion of Commissioner Bruce Pierce, seconded by Commissioner J. C. Stanley, it is ordered that the following resolution be and is adopted:

WHEREAS, this Board did, on March 24th, 1941, at the request of the Chairman, meet as a Committee for the purpose of selecting a tax collector for Columbus County, made necessary by the recently appointed David N. Council's declining acceptance of said office, and that as said Committee, this Board did select and name B. L. Martin for said office at said time, all Commissioners being present and voting unanimously therefor.

THEREFORE, BE IT RESOLVED by this Board that we do confirm the selection and appointment of said Committee and do order that B. L. Martin be and he is appointed as Tax Collector for Columbus County and that said appointment is confirmed as effective as of March 24, 1941 and for a term of office beginning April 1, 1941 and expiring December 1, 1942.

Ordered: that B. L. Martin, newly appointed Tax Collector, for the faithful performance of the duties of his office as outlined by Statute and as directed by the Board of County Commissioners, shall receive as compensation a commission on all taxes collected by him, which have been delivered into his hands for collection, and that said commissions shall be based on each year's levy collected by him or that portion of said levy collected by him, and on the following percentages:

First: One Percent (1%) up to \$50,000.00

Second: Two percent (2%) from \$50,000.00 up to \$150,000.00

Third: Three percent (3%) from \$150,000.00 up to 80% of said levy

Fourth: Five percent (5%) on all collections over 80% of said levy

Fifth: That the above rate of commission shall be applied to each respective year's collections of each respective year's levy delivered into his charge for collection, and that the particular rate of earned commissions for the respective levies shall be determined by the amount of the levy as shown by the abstract less

the amount collected at the time it is delivered to the Tax Collector, and that said Tax Collector shall be paid from the General County Fund the first of each month for the prior month's accumulated commissions; that the Tax Collector shall be allowed a drawing account of \$200.00 monthly to be used when needed as approved by the Board of Commissioners, and that said drawing account when used, shall be charged against said commissions; that the Tax Collector shall be and is empowered with the authority to employ and discharge, subject to the approval of the Board of Commissioners, any office and clerical assistance or deputy tax collectors, said help or deputies to be employed at the expense of the Tax Collector; that the incidentals such as necessary office supplies, postage, stationery and advertising, shall be expenses paid by the County.

Ordered: that James H. Scull, Ransom Township, be allowed to pay taxes on the following valuations:

18 acres Old Home tract listed by H. G. Scull	@ \$520
180 " Williams " " " J. Williams	@ \$ 900
28 " Newbold & Pridgen " " J. H. Scull	@ \$400

and that he be issued refund on the years paid to apply on years due taxes; that he be allowed to pay in 30 day installments, the remaining taxes due after the payment of \$400. is made.

Ordered:, that the following tax adjustments be made as of this date:

J. J. Brown	Whiteville Township	99 acres	reduced from \$5765	to \$5015
C. E. Stephens	Leesville Township	25 acres	" "	" 815
T. F. Collier	Whiteville Township	102 acres	" "	" 1780
Mrs. Katurah Collier	Western Prong	60 acres	" "	" 180
Dr. L. Baggett	Lees	40 acres	" "	" 160
M. G. Green	Cerro Gordo	96 acres	" "	" 1900
M. G. Green	Cerro Gordo	11 acres	" "	" 55
E. M. Rabon	Tatum	104 acres	" "	" 3673
Mrs. Artemisia S. DeVane	Chadbourn	1 Lot	" "	" 50
Mrs. Artemisia S. DeVane	Chadbourn	1 Lot	" "	" 1500
J. C. Rabon Jr.	Chadbourn	380 acres	" "	" 6000
W. P. Rabon	Chadbourn	129 acres	" "	" 3940

Ordered: that the Delinquent Tax Collector be permitted to make a typed list of tax receipts and land sale certificates on 1938 and prior years taxes to be delivered to her and that said list be verified by the auditors before delivery of said levies; that the Auditor is to maintain control of the tax receipts from the time G. F. Holmes is relieved from his office until receipts are delivered to the new Delinquent Tax Collector and receipted for by her.

On motion, adjournment was voted in order until Monday, April 7th, 1941.

Approved:

M. K. Fuller
Clerk

J. L. Robinson
Chairman