

The Honorable Board of County Commissioners met in its said office  
March 13, 1941. Members of the Board present:

J. L. Robinson, Chairman

W. L. Hobbs

A. W. Williamson

Bruce Pierce

J. C. Stanley

M. K. Fuller, Clerk

Meeting being called to order, the following business was transacted.

On motion of W. L. Hobbs, seconded by Bruce Pierce, it is ordered that David N. Council, Hallsboro, N. C., be appointed Tax Collector for Columbus County, all Commissioners being present and voting unanimously therefor, J. P. Brown having rejected appointment previously made.

On motion of J. C. Stanley, seconded by A. W. Williamson, it is ordered that the newly appointed tax collector apply for a \$50,000.00 bond and tender same as soon as possible.

Ordered: that the newly appointed Tax Collector be paid a monthly salary of \$175.00 and 5¢ per mile for mileage in the collection of taxes.

On motion, meeting was adjourned until March 17th, 1941.

Approved:

  
Clerk

  
Chairman

The Honorable Board of County Commissioners met in its said office  
March 17th, 1941, according to adjournment. Members of the Board present:

J. L. Robinson, Chairman

W. L. Hobbs

A. W. Williamson

J. C. Stanley

Bruce Pierce

M. K. Fuller, Clerk

The meeting being called to order, the following business was transacted.

As prescribed by law, the required oath was administered by the Clerk of Superior Court to each member of the Board and filed with the Clerk to the Board of County Commissioners. Whereupon, the Chairman declared the session of the Board as sitting as a Board of Equalization and Review, ready to hear and act upon tax matters

such as may be brought to their attention.

Ordered: that Miss Mamie Brown, Tax Supervisor, be instructed to notify any and all taxpayers in every township, who, in her opinion, have listed personal property too low, and summons them to her office for a hearing before a committee.

Ordered: that E. R. Shipman land, Bogue Township, be sold to John B. Thurman for \$148.32, and M. K. Fuller, Trustee, be and he is hereby authorized to execute said deed.

Ordered: that Mrs. T. C. Smith, Bogue Township, be allowed to pay H. L. Young Estate taxes for years 1937, 1938, 1939 and 1940 at par.

Ordered: that A. B. Brady be allowed to pay \$142.79 for years 1936, 1937, 1939 and 1940 taxes for C. W. Foster, Chadbourn Township; \$70.18 for years 1936, 1937, 1938, 1939 and 1940 years taxes for Nellie<sup>W.</sup>/Foster, Chadbourn Township; and \$44.41 for years 1936, 1937, 1938, 1939 and 1940 taxes for E. S. Wood, Chadbourn Township, and releases issued to the Tax Collector for the remainder.

Ordered: that the Waccamaw Institute property in Bolton Township be exempted from taxes on 320 acres less 12 acres already exempted, as long as the property is used for educational purposes.

On motion of J. C. Stanley, seconded by W. L. Hobbs, it is ordered that the bond tendered by J. D. Long, newly appointed County Surveyor, in the amount of \$1,000.00 with National Surety Corporation, be accepted and approved, all Commissioners being present and voting therefor.

Ordered: that the order authorizing the newly appointed Tax Collector to apply for a \$50,000.00 bond be rescinded and that he be authorized to apply for \$40,000.00 bond.

Ordered: that C. H. Hinson, Chadbourn Township, be relieved of \$360.00 valuation for years 1938, 1939 and 1940 on 32 acres of land, due to error in listing.

Ordered: that W. E. Harrelson, be allowed to settle his note at par.

Ordered: that the following refunds be granted:

Nellie W. Foster	1936 thru 1940 tax	To adjust taxes by order of Bd.	\$1.72
E. S. Wood	1936 thru 1940 tax	" " " "	1.06
C. W. Foster	1936 thru 1940 tax	" " " "	3.33

(See page 375 for duplicate entry of above refunds)

Ordered: that Arnold Lane land, Bogue Township, be sold to Sam Bryant for \$18.75 and that M. K. Fuller, Trustee, be and he is hereby authorized to execute said deed.

Ordered: that Mrs. May M. Smith and Mrs. Cora Morse, Whiteville Township, be allowed to pay 1939 and prior years taxes due by paying 6% flat and one-half court cost.

A motion made by Commissioner Bruce Pierce that a Home Demonstration Agent be employed to start work July 1, 1941 received no second.

On motion of Commissioner A. W. Williamson, seconded by Commissioner J. C. Stanley, it is ordered that no Demonstration Agent be employed for the ensuing year.

On motion of A. W. Williamson, seconded by W. L. Hobbs, it is ordered that George E. Dombhart and Company, Certified Public Accountants, be employed to audit all books, records, tax receipts and supporting data pertaining to the office of Tax Collector, and a settlement with the Tax Collector for all tax receipts delivered to him during his tenure of office, including tax receipts delivered by him to the Tax Attorney, and a similar settlement with the Tax Attorney for all such tax receipts, for the period beginning December 1, 1940 and ending March 31, 1941, and that as compensation, the George E. Dombhart Company be to receive Seventeen Dollars and Fifty Cents (\$17.50) and Fifteen Dollars (\$15.00) per day, respectively, for the services of the senior accountant and for each assistant engaged in the work.

A motion made by Commissioner Bruce Pierce that D. N. Blue and Co. be awarded contract to audit the Tax Office at a cost of \$22.50 per day for the services of a senior accountant (C.P.A.) and for the services of an assistant accountant. This motion received no second and is recorded herein at Commissioner Pierce's request.

TAX ADJUSTMENTS MADE AS OF THIS DATE

Dr. L. Baggett	Bug Hill Township	24 acres	from \$645	to \$445
Dr. L. Baggett	"	130 "	" 650	" 450
Dr. L. Baggett	"	193 "	" 1200	" 500
J. H. Soles	Bogue	1 Lot	" 1300	" 1000
J. B. Creech	"	24 acres	" 2385	" 2300
R. T. Lewis	Lees	30 "	" 1075	" 1000
A. G. Council	Bogue	19 "	" 1670	" 1400

There being no further business, adjournment was voted in order until March 28th, 1941.

Approved:

M. K. Fuller  
Clerk

J. P. Robinson  
Chairman

North Carolina

Columbus County:

In consideration of the agreement of Joe D. Sikes to repeal HB665 in regard to county attorney and tax attorney, the undersigned members of the Board of Commissioners of Columbus County, do hereby contract and agree, that immediately upon the adjournment of the General Assembly that they will pass and record on the minute book of Columbus County all necessary legislation affecting Columbus County be introduced without further (approval)

*to be effective the following*

1. To appoint Joe D. Sikes as Coroner of Columbus County for the unexpired term.

2. To appoint Grace G. Baldwin as Delinquent Tax Collector for Columbus County and deliver to her all tax sales certificates for the year 1938 and prior years and to thereafter turn over to her other years tax sales certificates as provided by statute, same to be delivered under bond approved by the Board of County Commissioners for which the County of Columbus shall pay the premium, which appointment be effective until December 1, 1942.

3. That the said Commissioners agree to pay for the collection of said taxes ten per cent of all amounts turned in by her to the county treasurer or other such depository as may be designated.

4. That in addition to said ten per cent, said delinquent tax collector shall be allowed the sum of \$2.50 for any tax suit now pending which needs to be amended or for any new suits that are necessary to institute in order to collect said delinquent taxes.

5. To provide an office for said delinquent tax collector equipped with vault or safe for the protection of said tax sales certificates to be delivered to her.

IN WITNESS whereof we have herunto set our hands and seals this the 10th day of March, 1941.

J. Robinson (SEAL)  
J. H. Hobby (SEAL)  
C. W. Williamson (SEAL)  
J. C. Hanchey (SEAL)  
Wm. H. H. (SEAL)